



# Technical manual implementing the RAFC (Administration, Finance and Accounting Regulations)

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## Art. 1 – Purpose of the technicalmanual

This manual has been approved by the Board of Governors and its purpose is to define in detail some of the principles expressed in the Politecnico di Milano Administration, Finance and Accounting Regulations.

In order to apply Legislative Decree No. 50/2016, we wish to specify the following:

where in the RAFC mention is made of cost-effective expenses, what is meant are the below threshold contracts referred to in Article 36 of Legislative Decree No. 50/2016;

where in the RAFC mention is made of negotiated procedure based on a deal, what is meant are the procedures referred to in Article 63 of Legislative Decree No. 50/2016;

where in the RAFC mention is made of contractual amounts higher or lower than EUR 200.000, what is meant are the EU threshold values for supplies and services referred to in Article 35 of Legislative Decree No. 50/2016.

## Art. 2 – Analytical centre for assignment

The plan of the cost/income Centres as per Article 9, sections 4 and 5 of the RAFC coincide with the organisational structure of the University, therefore each management Centre coincides with a cost Centre.

## Art. 3 – The Chart of Accounts

The general Chart of accounts is associated with the analytical chart of accounts as indicated under Article



11.2 of the RAFC, and observes the following layout:

a) Analytical chart of accounts

COAN item	Name	Item type
A	COAN Chart of Accounts	
A.C	COSTS	Cost
A.C.A	PAYROLL AND RELATED COSTS	Cost
A.C.A.A	PAYROLL AND RELATED COSTS FOR RESEARCH AND TEACHING STAFF	Cost
A.C.A.A.01	TENURED RESEARCHERS AND PROFESSORS	Cost
A.C.A.A.01.01	FIXED REMUNERATION FOR TENURED RESEARCHERS AND PROFESSORS	Cost
A.C.A.A.01.02	OTHER AMOUNTS FOR TENURED RESEARCHERS AND PROFESSORS	Cost
A.C.A.A.01.03	TENURED RESEARCHERS AND PROFESSORS - SUBSTITUTE TEACHING	Cost
A.C.A.A.01.04	REMUNERATION FOR THIRD PARTY ACTIVITIES - TENURED RESEARCHERS AND PROFESSORS	Cost
A.C.A.A.01.05	ARREARS FOR TENURED RESEARCHERS AND PROFESSORS	Cost
A.C.A.A.02	TEMPORARY RESEARCHERS	Cost
A.C.A.A.02.01	FIXED REMUNERATION FOR TEMPORARY RESEARCHERS	Cost
A.C.A.A.02.02	OTHER AMOUNTS FOR TEMPORARY RESEARCHERS	Cost
A.C.A.A.02.03	TEMPORARY RESEARCHERS - SUBSTITUTE TEACHING	Cost
A.C.A.A.02.04	REMUNERATION FOR THIRD PARTY ACTIVITIES - TEMPORARY RESEARCHERS	Cost
A.C.A.A.02.05	ARREARS FOR TEMPORARY RESEARCHERS	Cost
A.C.A.A.03	SCIENTIFIC COLLABORATION AND RESEARCH SUPPORT	Cost
A.C.A.A.03.01	RESEARCH FELLOWSHIPS	Cost
A.C.A.A.03.02	POST-DOCTORATE SCHOLARSHIP HOLDERS	Cost
A.C.A.A.03.03	OTHER RESEARCH SCHOLARSHIP HOLDERS	Cost
A.C.A.A.03.04	EXTERNAL SCIENTIFIC COLLABORATION AND RESEARCH SUPPORT	Cost
A.C.A.A.03.05	CASUAL EXTERNAL SCIENTIFIC COLLABORATION AND RESEARCH SUPPORT	Cost
A.C.A.A.04	CONTRACT PROFESSORS	Cost
A.C.A.A.04.01	CONTRACT PROFESSORS	Cost
A.C.A.A.05	OTHER RESEARCH AND TEACHING STAFF	Cost
A.C.A.A.05.01	VISITING PROFESSORS	Cost
A.C.A.A.05.02	CONVENTION SPEAKERS	Cost
A.C.A.A.05.03	HOSPITALITY FOR VISTING PROFESSORS AND CONVENTION SPEAKERS	Cost
A.C.A.A.05.04	CONTRACTS SUPPORTING TEACHING PROGRAMMES	Cost
A.C.A.A.06	OTHER PAYROLL AND RELATED COSTS FOR RESEARCH AND TEACHING STAFF	Cost
A.C.A.A.06.01	MISSIONS AND CONVENTION PARTICIPATION FOR RESEARCH AND TEACHING STAFF	Cost
A.C.A.B	PAYROLL AND RELATED COSTS FOR TECHNICAL ADMINISTRATIVE STAFF	Cost
A.C.A.B.01	TENURED TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Cost
A.C.A.B.01.01	FIXED REMUNERATION FOR TENURED TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Cost
A.C.A.B.01.02	OTHER AMOUNTS FOR TENURED TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Cost
A.C.A.B.01.03	REMUNERATION FOR THIRD PARTY ACTIVITIES - TENURED TECHNICAL ADMINISTRATIVE STAFF	Cost
A.C.A.B.01.04	ARREARS DUE TO TENURED TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Cost
A.C.A.B.01.05	RESULT AND POSITION REMUNERATION FOR TENURED EXECUTIVES	Cost
A.C.A.B.01.06	ACCESSORY FEES - TENURED TECHNICAL ADMINISTRATIVE STAFF	Cost



A.C.A.B.02	TEMPORARY TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Cost
A.C.A.B.02.01	FIXED REMUNERATION FOR TEMPORARY TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Cost
A.C.A.B.02.02	OTHER AMOUNTS FOR TEMPORARY TECHNICAL-ADMINISTRATIVE STAFF	Cost
A.C.A.B.02.03	REMUNERATION FOR THIRD PARTY ACTIVITIES - TEMPORARY TECHNICAL-ADMINISTRATIVE STAFF	Cost
A.C.A.B.02.04	ARREARS FOR TEMPORARY TECHNICAL-ADMINISTRATIVE AND EXECUTIVE STAFF	Cost
A.C.A.B.02.05	RESULT AND POSITION REMUNERATION FOR TEMPORARY EXECUTIVES	Cost
A.C.A.B.02.06	ACCESSORY FEES - TEMPORARY TECHNICAL ADMINISTRATIVE STAFF	Cost
A.C.A.B.03	SUNDRY ALLOWANCES	Cost
A.C.A.B.03.01	SUNDRY ALLOWANCES	Cost
A.C.A.B.04	OTHER COSTS FOR TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Cost
A.C.A.B.04.01	TRAINING FOR TECHNICAL-ADMINISTRATION STAFF	Cost
A.C.A.B.04.02	EXPENSE REIMBURSEMENTS FOR MISSIONS	Cost
A.C.A.B.04.03	LUNCHEON VOUCHER SERVICE	Cost
A.C.A.B.04.04	COSTS FOR SELECTION COMMITTEES	Cost
A.C.A.B.04.05	MISSIONS FOR SELECTION COMMITTEES	Cost
A.C.A.B.04.07	OTHER CHARGES FOR TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Cost
A.C.A.B.04.08	OVERTIME FOR TECHNICAL-ADMINISTRATIVE STAFF	Cost
A.C.A.B.04.09	BONUS PAYMENTS FOR TECHNICAL ADMINISTRATIVE STAFF	Cost
A.C.A.B.04.10	INCENTIVES FOR PLANNING PURSUANT TO ARTICLE 18 OF ITALIAN LAW No. 109/94 AND SUBSEQUENT AMENDMENTS (MERLONI LAW)	Cost
A.C.A.C	OTHER CHARGES FOR PROFESSORS, RESEARCHERS AND TECHNICAL ADMINISTRATIVE STAFF	Cost
A.C.A.C.01	OTHER CHARGES FOR PROFESSORS, RESEARCHERS AND TECHNICAL ADMINISTRATIVE STAFF	Cost
A.C.A.C.01.01	OTHER CHARGES FOR PROFESSORS, RESEARCHERS AND TECHNICAL ADMINISTRATIVE STAFF	Cost
A.C.B	COSTS FOR CURRENT OPERATIONS	Cost
A.C.B.A	CHARGES FOR MEASURES IN FAVOUR OF STUDENTS	Cost
A.C.B.A.01	CHARGES FOR SCHOLARSHIPS	Cost
A.C.B.A.01.01	LT AND LS SCHOLARSHIPS	Cost
A.C.B.A.01.02	POST-GRADUATE SCHOLARSHIPS	Cost
A.C.B.A.01.03	SCHOLARSHIPS FOR FURTHER STUDIES ABROAD	Cost
A.C.B.A.01.04	SPECIALISATION SCHOOL SCHOLARSHIPS	Cost
A.C.B.A.01.05	SCHOLARSHIPS AND GRANTS FOR INTERNATIONAL MOBILITY	Cost
A.C.B.A.01.06	SCHOLARSHIPS FOR INTERNATIONAL MOBILITY	Cost
A.C.B.A.02	CHARGES FOR OTHER MEASURES IN FAVOUR OF STUDENTS	Cost
A.C.B.A.02.01	CHARGES FOR OTHER MEASURES IN FAVOUR OF STUDENTS	Cost
A.C.B.A.03	CHARGES FOR HOUSING AND CATERING SERVICES IN FAVOUR OF STUDENTS	Cost
A.C.B.A.03.01	CHARGES FOR HOUSING AND CATERING SERVICES IN FAVOUR OF STUDENTS	Cost
A.C.B.B	CHARGES FOR PUBLICATIONS AND INTELLECTUAL PROPERTY	Cost
A.C.B.B.01	CHARGES FOR PUBLICATIONS AND INTELLECTUAL PROPERTY	Cost
A.C.B.B.01.01	CHARGES FOR PUBLICATIONS AND INTELLECTUAL PROPERTY	Cost
A.C.B.C	TRANSFERS TO PARTNERS AND EXTERNAL PARTIES	Cost
A.C.B.C.01	TRANSFERS TO PARTNERS AND EXTERNAL PARTIES	Cost
A.C.B.C.01.01	TRANSFERS TO PARTNERS AND EXTERNAL PARTIES	Cost
A.C.B.D	CONSUMABLES, BOOKS AND PUBLICATIONS, SUNDRY MATERIAL	Cost
A.C.B.D.01	CONSUMABLES, BOOKS AND PUBLICATIONS, SUNDRY MATERIAL	Cost



A.C.B.D.01.01	PURCHASE OF RAW, ANCILLARY AND CONSUMABLE MATERIALS AND GOODS	Cost
A.C.B.D.01.02	PURCHASE OF BOOKS, PUBLICATIONS AND NEWSPAPERS	Cost
A.C.B.D.01.03	PURCHASE OF FURNITURE, FURNISHINGS AND SUNDRY MATERIAL	Cost
A.C.B.E	PURCHASE OF OPERATING TECHNICAL COLLABORATION AND SERVICES	Cost
A.C.B.E.01	EXTERNAL SERVICES AND COLLABORATION	Cost
A.C.B.E.01.01	EXTERNAL OPERATIONAL COLLABORATION	Cost
A.C.B.E.01.02	EXTERNAL IT-TECHNICAL COLLABORATION	Cost
A.C.B.E.01.03	TECHNICAL-ADMINISTRATIVE AND LEGAL SERVICES	Cost
A.C.B.E.01.04	IT-TECHNICAL SERVICES	Cost
A.C.B.E.01.06	FREELANCE SERVICES	Cost
A.C.B.E.01.07	OTHER SERVICES PROVIDED	Cost
A.C.B.E.02	PROMOTIONAL SERVICES	Cost
A.C.B.E.02.01	PROMOTIONAL SERVICES	Cost
A.C.B.E.03	ORGANISATION OF EVENTS AND CONVENTIONS	Cost
A.C.B.E.03.01	ORGANISATION OF EVENTS AND CONVENTIONS	Cost
A.C.B.E.04	UTILITIES AND FEES	Cost
A.C.B.E.04.01	TELEPHONE, TV LICENCE AND TRANSMISSION NETWORKS	Cost
A.C.B.E.04.02	OTHER UTILITIES	Cost
A.C.B.E.05	GENERAL SERVICES	Cost
A.C.B.E.05.01	GENERAL SERVICES	Cost
A.C.B.E.06	COLLECTIVE BODIES MANAGEMENT	Cost
A.C.B.E.06.01	COLLECTIVE BODIES MANAGEMENT	Cost
A.C.B.E.07	MAINTENANCE AND REPAIR OF MOVABLE ASSETS	Cost
A.C.B.E.07.01	MAINTENANCE AND REPAIR OF MOVABLE ASSETS	Cost
A.C.B.E.08	MAINTENANCE OF PROPERTIES AND SAFETY MEASURES	Cost
A.C.B.E.08.01	MAINTENANCE OF PROPERTIES AND SAFETY MEASURES	Cost
A.C.B.F	CHANGES IN INVENTORIES	Cost
A.C.B.F.01	OPENING INVENTORIES OF CONSUMABLE MATERIALS	Cost
A.C.B.F.01.01	Opening inventories of consumable materials	Cost
A.C.B.F.02	OPENING INVENTORIES OF WORK IN PROGRESS	Cost
A.C.B.F.02.01	Opening inventories of work in progress	Cost
A.C.B.F.03	OPENING INVENTORIES OF FINISHED PRODUCTS	Cost
A.C.B.F.03.01	Opening inventories of finished products	Cost
A.C.B.F.04	OPENING INVENTORIES OF CONTRACT WORK IN PROGRESS	Cost
A.C.B.F.04.01	Opening inventories of contract work in progress	Cost
A.C.B.F.05	OPENING INVENTORIES OF GOODS	Cost
A.C.B.F.05.01	Opening inventories of goods	Cost
A.C.B.G	LEASES AND RENTALS	Cost
A.C.B.G.01	LEASES AND RENTALS	Cost
A.C.B.G.01.01	RENTALS	Cost
A.C.B.G.01.02	HIRING AND LEASING	Cost
A.C.C	AMORTISATION, DEPRECIATION AND WRITEDOWNS	Cost
A.C.C.A	AMORTISATION OF INTANGIBLE FIXED ASSETS	Cost
A.C.C.A.01	AMORTISATION OF INDUSTRIAL PATENTS AND INTELLECTUAL PROPERTY RIGHTS	Cost
A.C.C.A.01.01	Patent amortisation	Cost



A.C.C.A.01.02	Software amortisation	Cost
A.C.C.A.02	AMORTISATION OF CONCESSIONS, LICENCES, TRADEMARKS AND SIMILAR RIGHTS	Cost
A.C.C.A.02.01	Amortisation of concessions	Cost
A.C.C.A.02.02	Amortisation of usage licences	Cost
A.C.C.A.02.03	Amortisation of one-off fee on software licences	Cost
A.C.C.A.03	AMORTISATION OF RESEARCH AND DEVELOPMENT COSTS	Cost
A.C.C.A.03.01	Amortisation of research and development costs	Cost
A.C.C.A.04	AMORTISATION OF OTHER INTANGIBLE FIXED ASSETS	Cost
A.C.C.A.04.01	Amortisation of other intangible fixed assets	Cost
A.C.C.B	DEPRECIATION OF TANGIBLE FIXED ASSETS	Cost
A.C.C.B.01	DEPRECIATION OF MOVABLE ASSETS	Cost
A.C.C.B.01.01	Depreciation of furniture, furnishings, equipment	Cost
A.C.C.B.01.02	Depreciation of ordinary machines, office equipment	Cost
A.C.C.B.01.03	Depreciation of electronic equipment and associated tools	Cost
A.C.C.B.01.04	Depreciation of furniture and furnishings for residences	Cost
A.C.C.B.02	DEPRECIATION OF MEANS OF TRANSPORT	Cost
A.C.C.B.02.01	Depreciation of transport vehicles	Cost
A.C.C.B.02.02	Depreciation of cars, motor vehicles and similar	Cost
A.C.C.B.02.03	Depreciation of maritime transport	Cost
A.C.C.B.02.04	Depreciation of other means of transport	Cost
A.C.C.B.03	DEPRECIATION OF BIBLIOGRAPHIC MATERIAL	Cost
A.C.C.B.03.01	Depreciation of books, maps, periodicals, manuscripts	Cost
A.C.C.B.03.02	Depreciation of audiovisual media	Cost
A.C.C.B.03.03	Depreciation of scientific collections	Cost
A.C.C.B.04	DEPRECIATION OF EQUIPMENT, APPARATUS, TOOLS	Cost
A.C.C.B.04.01	Depreciation of equipment	Cost
A.C.C.B.04.02	Depreciation of apparatus	Cost
A.C.C.B.04.03	Depreciation of tools	Cost
A.C.C.B.05	DEPRECIATION OF PLANT AND MACHINERY	Cost
A.C.C.B.05.01	Depreciation of general plant	Cost
A.C.C.B.05.02	Depreciation of specific plant	Cost
A.C.C.B.05.03	Depreciation of machinery	Cost
A.C.C.B.06	Depreciation of property	Cost
A.C.C.B.06.01	Depreciation of buildings	Cost
A.C.C.B.06.02	Depreciation of temporary buildings (canopies, sheds, etc.)	Cost
A.C.C.C	WRITEDOWNS	Cost
A.C.C.C.01	Writedown of fixed assets	Cost
A.C.C.C.02	Writedown of current receivables and of liquid funds	Cost
A.C.C.C.03	Inventory writedown	Cost
A.C.D	SUNDRY CHARGES AND PROVISIONS	Cost
A.C.D.A	PROVISIONS FOR RISKS AND CHARGES	Cost
A.C.D.A.01	PROVISIONS FOR RISKS AND CHARGES	Cost
A.C.D.A.01.01	Provisions for losses on receivables	Cost
A.C.D.A.01.02	Provisions for pending disputes	Cost
A.C.D.A.01.03	Provision for taxation	Cost



A.C.D.A.01.04	Provision for expiration	Cost
A.C.D.A.01.05	Provision for additional charges for confirmation of professors and researchers	Cost
A.C.D.A.01.07	Provision for exchange rate risk	Cost
A.C.D.A.01.08	Provision to allowance for doubtful receivables	Cost
A.C.D.A.01.09	Provisions pursuant to It. Law 109/94	Cost
A.C.D.A.01.10	Provision for regional/provincial EUSF funding risks	Cost
A.C.D.A.01.11	Provision as per Art. 67 of Collective National Labour Agreement Collective and individual productivity	Cost
A.C.D.A.01.12	Provision as per Art. 70 of Collective National Labour Agreement EP result	Cost
A.C.D.A.01.13	Provision for technical-administrative staff contractual renewals	Cost
A.C.D.A.01.14	Other provisions for risks and charges	Cost
A.C.D.B	PROVISION TO RESTRICTED FUNDS FOR INSTITUTIONAL BODY DECISIONS	Cost
A.C.D.B.01	Provision to reserves	Cost
A.C.D.B.02	Provision for planning and payroll and related staff costs requirement	Cost
A.C.D.B.03	Provision to restricted research funds Institutional bodies	Cost
A.C.D.C	OTHER PROVISIONS	Cost
A.C.D.C.01	OTHER PROVISIONS	Cost
A.C.D.C.01.01	Provisions for payments to staff third party activities	Cost
A.C.D.C.01.02	Provisions for other payments to staff	Cost
A.C.D.C.01.03	Provisions for arrears due to staff	Cost
A.C.D.C.01.04	Provisions for projects to be accounted for	Cost
A.C.D.C.01.05	Other provisions	Cost
A.C.D.C.01.06	Provision for residual projects care of third parties	Cost
A.C.D.C.01.07	Provision for residual institutional projects	Cost
A.C.D.C.01.08	Provisions for EMPLOYEE LEAVING INDEMNITIES	Cost
A.C.E	OTHER OPERATING EXPENSES	Cost
A.C.E.A	OTHER OPERATING EXPENSES	Cost
A.C.E.A.01	OTHER OPERATING EXPENSES	Cost
A.C.E.A.01.01	SUNDRY TAXES	Cost
A.C.F	FINANCIAL EXPENSE AND WRITEDOWNS OF FINANCIAL ASSETS	Cost
A.C.F.A	INTEREST AND OTHER FINANCIAL EXPENSE	Cost
A.C.F.A.01	INTEREST AND OTHER FINANCIAL EXPENSE	Cost
A.C.F.A.01.01	INTEREST AND OTHER FINANCIAL EXPENSE	Cost
A.C.G	VALUE ADJUSTMENTS TO LIABILITY FINANCIAL ASSETS	Cost
A.C.G.A	VALUE ADJUSTMENTS TO NEGATIVE FINANCIAL ASSETS	Cost
A.C.G.A.01	Financial writedowns	Cost
A.C.H	EXTRAORDINARY OPERATIONS - LIABILITIES	Cost
A.C.H.A	EXTRAORDINARY EXPENSE	Cost
A.C.H.A.01	Capital losses	Cost
A.C.H.A.02	OTHER EXTRAORDINARY EXPENSE	Cost
A.C.H.A.02.01	Expense deriving from disputes and unfavourable rulings	Cost
A.C.H.A.02.02	Sundry extraordinary expense	Cost
A.C.H.A.02.03	Losses on receivables	Cost
A.C.H.A.02.04	Contingent liabilities	Cost
A.C.I	INCOME TAXES FOR THE YEAR - CURRENT, DEFERRED, PREPAID	Cost
A.C.I.A	INCOME TAXES	Cost



A.C.IA.01	INCOME TAXES	Cost
A.C.IA.01.01	IRES (COMPANY EARNINGS' TAX) and other income taxes	Cost
A.C.IA.01.02	IRAP (REGIONAL BUSINESS TAX)	Cost
A.C.P	PROFIT (LOSS) FOR CURRENT PERIOD	Cost
A.C.PROG	COSTS ON PROJECT ACTIVITIES	Cost
A.C.PROG.A	OPERATING COSTS ON PROJECT ACTIVITIES	Cost
A.C.PROG.A.01	Operating costs on University Assignments	Cost
A.C.PROG.A.02	Commercial operating costs on Projects	Cost
A.C.PROG.A.03	Institutional operating costs on Projects	Cost
A.C.PROG.B	INVESTMENT COSTS ON PROJECT ACTIVITIES	Long-term cost
A.C.PROG.B.01	Investment costs on University Assignments	Long-term cost
A.C.PROG.B.02	Commercial investment costs on outstanding Projects	Long-term cost
A.C.PROG.B.03	Institutional investment costs on outstanding Projects	Long-term cost
A.C.T	INTERNAL TRANSFERS	Cost
A.C.T.A	INTERNAL TRANSFERS	Cost
A.C.T.A.01	INTERNAL TRANSFERS	Cost
A.C.T.A.01.01	INTERNAL TRANSFERS	Cost
A.C.Z	PROFIT (LOSS) FOR CURRENT PERIOD	Cost
A.C.Z.A	PROFIT (LOSS) FOR CURRENT PERIOD	Cost
A.C.Z.A.01	PROFIT (LOSS) FOR CURRENT PERIOD	Cost
A.C.Z.A.01.01	PROFIT (LOSS) FOR CURRENT PERIOD	Cost
A.F	SOURCES	
A.F.P	FINANCIAL ITEMS	Cost
A.F.P.A	FINANCIAL ITEMS	Cost
A.F.P.A.01	FINANCIAL ITEMS	Cost
A.F.P.A.01.01	Transfer to partners - Costs	Cost
A.F.P.A.01.02	Other financial items - Costs	Cost
A.F.P.A.01.03	Regional Right to University Education tax	Cost
A.I	USES	
A.I.B	FIXED ASSETS	Long-term cost
A.I.B.A	INTANGIBLE FIXED ASSETS	Long-term cost
A.I.B.A.01	Start-up and expansion costs	Long-term cost
A.I.B.A.02	Development costs	Long-term cost
A.I.B.A.03	INDUSTRIAL PATENTS AND INTELLECTUAL PROPERTY RIGHTS	Long-term cost
A.I.B.A.03.01	Patents	Long-term cost
A.I.B.A.03.02	SOFTWARE	Long-term cost
A.I.B.A.04	CONCESSIONS, LICENCES, TRADEMARKS AND SIMILAR RIGHTS	Long-term cost
A.I.B.A.04.01	CONCESSIONS AND USAGE LICENCES	Long-term cost
A.I.B.A.05	Goodwill	Long-term cost
A.I.B.A.06	LEASEHOLD MAINTENANCE	Long-term cost
A.I.B.A.06.01	Leasehold work	Long-term cost
A.I.B.A.07	Assets in process of formation and advance payments	Long-term cost
A.I.B.A.08	Other intangible fixed assets	Long-term cost
A.I.B.B	TANGIBLE FIXED ASSETS	Long-term cost
A.I.B.B.01	MOVABLE ASSETS	Long-term cost



A.I.B.B.01.01	Furniture, furnishings, equipment	Long-term cost
A.I.B.B.01.02	Ordinary machines, office equipment	Long-term cost
A.I.B.B.01.03	Electronic equipment and associated tools	Long-term cost
A.I.B.B.01.04	Furniture and furnishings for residences	Long-term cost
A.I.B.B.01.05	Furniture and furnishings for classrooms	Long-term cost
A.I.B.B.02	MEANS OF TRANSPORT	Long-term cost
A.I.B.B.02.01	Transport vehicles (excluding cars for transporting individuals)	Long-term cost
A.I.B.B.02.02	Cars, motor vehicles and similar (for transporting individuals)	Long-term cost
A.I.B.B.02.03	Maritime transport	Long-term cost
A.I.B.B.02.04	Other means of transport	Long-term cost
A.I.B.B.03	BIBLIOGRAPHIC MATERIAL	Long-term cost
A.I.B.B.03.01	Books, maps, periodicals, manuscripts	Long-term cost
A.I.B.B.03.02	Audiovisual media	Long-term cost
A.I.B.B.03.03	Scientific collections	Long-term cost
A.I.B.B.04	EQUIPMENT, APARATUS, TOOLS	Long-term cost
A.I.B.B.04.01	Equipment	Long-term cost
A.I.B.B.04.02	Apparatus	Long-term cost
A.I.B.B.04.03	Tools	Long-term cost
A.I.B.B.05	PLANT AND MACHINERY	Long-term cost
A.I.B.B.05.01	General plant	Long-term cost
A.I.B.B.05.02	Specific plant	Long-term cost
A.I.B.B.05.03	Machinery	Long-term cost
A.I.B.B.06	PROPERTIES	Long-term cost
A.I.B.B.06.01	Buildings	Long-term cost
A.I.B.B.06.02	Temporary buildings (canopies, sheds, etc.)	Long-term cost
A.I.B.C	FINANCIAL FIXED ASSETS	Long-term cost
A.I.B.C.01	Equity investments	Long-term cost
A.I.B.C.03	Other securities	Long-term cost
A.I.P	FINANCIAL ITEMS	Revenue
A.I.P.A	FINANCIAL ITEMS	Revenue
A.I.P.A.01	FINANCIAL ITEMS	Revenue
A.I.P.A.01.01	Transfers to partners - Revenues	Revenue
A.I.P.A.01.02	Other financial items - Revenues	Revenue
A.R	REVENUES	Revenue
A.R.A	OWN INCOME	Revenue
A.R.A.A	INCOME FOR TEACHING	Revenue
A.R.A.A.01	INCOME FOR TEACHING	Revenue
A.R.A.A.01.01	INCOME FOR TEACHING	Revenue
A.R.A.B	INCOME FOR COMM. RESEARCH, TECNO. TRANSFERS AND COMMERCIAL ACTIVITIES	Revenue
A.R.A.B.01	COMMISSIONED RESEARCH AND PROJECTS	Revenue
A.R.A.B.01.01	COMMISSIONED RESEARCH AND PROJECTS	Revenue
A.R.A.B.02	REVENUES FOR COMMERCIAL ACTIVITIES, NON-RESEARCH PROJECTS (FUNCTIONING)	Revenue
A.R.A.B.02.01	REVENUES FOR COMMERCIAL ACTIVITIES, NON-RESEARCH PROJECTS (FUNCTIONING)	Revenue
A.R.A.C	RESEARCH WITH NON-COMMERCIAL LOANS	Revenue
A.R.A.C.01	MIUR AND OTHER MINISTRIES' RESEARCH GRANT	Revenue
A.R.A.C.01.01	MIUR AND OTHER MINISTRIES' RESEARCH GRANT	Revenue





A.R.A.C.02	EU AND INTERNATIONAL BODIES' RESEARCH GRANTS	Revenue
A.R.A.C.02.01	EU AND INTERNATIONAL BODIES' RESEARCH GRANTS	Revenue
A.R.A.C.03	LOCAL BODIES' RESEARCH GRANTS	Revenue
A.R.A.C.03.01	LOCAL BODIES' RESEARCH GRANTS	Revenue
A.R.A.C.04	OTHER ENTITIES AND PRIVATE INDIVIDUALS' RESEARCH GRANTS	Revenue
A.R.A.C.04.01	OTHER ENTITIES AND PRIVATE INDIVIDUALS' RESEARCH GRANTS	Revenue
A.R.A.D	OTHER OWN INCOME	Revenue
A.R.A.D.01	OTHER OWN INCOME	Revenue
A.R.A.D.01.01	OTHER OWN INCOME	Revenue
A.R.B	LOANS FROM THIRD PARTIES	Revenue
A.R.B.A	INCOME FOR LOANS AND GRANTS EXCLUDING INVESTMENTS AND RESEARCH	Revenue
A.R.B.A.01	MIUR AND OTHER MINISTRIES' LOAN EXCLUDING INVESTMENTS AND RESEARCH	Revenue
A.R.B.A.01.01	MIUR AND OTHER MINISTRIES' LOAN EXCLUDING INVESTMENTS AND RESEARCH	Revenue
A.R.B.A.02	REGIONAL LOANS EXCLUDING INVESTMENTS AND RESEARCH	Revenue
A.R.B.A.02.01	REGIONAL LOANS EXCLUDING INVESTMENTS AND RESEARCH	Revenue
A.R.B.A.03	LOANS FROM SUNDRY BODIES AND PRIVATE INDIVIDUALS EXCLUDING INVESTMENTS AND RESEARCH	Revenue
A.R.B.A.03.01	LOANS FROM SUNDRY BODIES AND PRIVATE INDIVIDUALS EXCLUDING INVESTMENTS AND RESEARCH	Revenue
A.R.B.B	LOANS FROM THIRD PARTIES TOWARDS CAPITAL	Revenue
A.R.B.B.01	BUILDING GRANTS	Revenue
A.R.B.B.01.01	GRANTS FROM MIUR AND OTHER MINISTRIES FOR BUILDING	Revenue
A.R.B.B.01.02	GRANTS FROM EU AND INTERNATIONAL BODIES FOR BUILDING	Revenue
A.R.B.B.01.03	GRANTS FROM LOCAL BODIES FOR BUILDING	Revenue
A.R.B.B.01.04	GRANTS FROM SUNDRY BODIES AND PRIVATE INDIVIDUALS FOR BUILDING	Revenue
A.R.B.B.01.05	USE OF DEFERRALS FOR BUILDING CAPITAL CONTRIBUTIONS	Revenue
A.R.B.B.02	GRANTS FOR OTHER INVESTMENTS	Revenue
A.R.B.B.02.01	GRANTS FROM MIUR AND OTHER MINISTRIES FOR INVESTMENTS	Revenue
A.R.B.B.02.02	GRANTS FROM EU AND INTERNATIONAL BODIES FOR INVESTMENTS	Revenue
A.R.B.B.02.03	GRANTS FROM LOCAL BODIES FOR INVESTMENTS	Revenue
A.R.B.B.02.04	OTHER ENTITIES AND PRIVATE INDIVIDUALS' INVESTMENT GRANTS	Revenue
A.R.B.B.02.05	Utilisation deferrals for amortisation/depreciation of fixed assets	Revenue
A.R.B.B.03	CAPITAL CONTRIBUTIONS FOR DONATIONS	Revenue
A.R.B.B.03.01	CAPITAL CONTRIBUTIONS FOR DONATIONS	Revenue
A.R.C	INCOME FOR STUDENT HOUSING AND CATERING SERVICES	Revenue
A.R.C.A	INCOME FROM STUDENT HOUSING SERVICES	Revenue
A.R.C.A.01	INCOME FROM STUDENT HOUSING SERVICES	Revenue
A.R.C.A.01.01	INCOME FROM STUDENT HOUSING SERVICES	Revenue
A.R.C.B	INCOME FROM CATERING SERVICES	Revenue
A.R.C.B.01	INCOME FROM CATERING SERVICES	Revenue
A.R.C.B.01.01	INCOME FROM CATERING SERVICES	Revenue
A.R.D	OTHER INCOME	Revenue
A.R.D.A	OTHER INCOME	Revenue
A.R.D.A.01	RECOVERIES AND REFUNDS	Revenue
A.R.D.A.01.01	RECOVERIES AND REFUNDS	Revenue



A.R.D.A.02	Convention and conference attendance dues	Revenue
A.R.D.A.03	Rentals receivable	Revenue
A.R.D.A.04	Membership fees	Revenue
A.R.D.A.05	Rounding off and allowances receivable	Revenue
A.R.D.A.06	Income for revenue stamps	Revenue
A.R.D.A.07	USE OF RESIDUAL FUNDS	Revenue
A.R.D.A.07.01	USE OF RESIDUAL FUNDS	Revenue
A.R.F	INCREASE IN INTERNALLY-CONSTRUCTED FIXED ASSETS	Revenue
A.R.F.A	Increase in internally-created intangible fixed assets	Revenue
A.R.F.B	Increase for internally-constructed tangible fixed assets	Revenue
A.R.G	FINANCIAL OPERATIONS - ASSETS	Revenue
A.R.G.A	INCOME FROM FINANCIAL OPERATIONS	Revenue
A.R.G.A.01	INCOME FROM FINANCIAL OPERATIONS	Revenue
A.R.G.A.01.01	INCOME FROM FINANCIAL OPERATIONS	Revenue
A.R.H	VALUE ADJUSTMENTS TO RECEIVABLE FINANCIAL ASSETS	Revenue
A.R.H.A	VALUE ADJUSTMENTS TO POSITIVE FINANCIAL ASSETS	Revenue
A.R.H.A.01	Financial revaluations	Revenue
A.R.I	EXTRAORDINARY OPERATIONS - ASSETS	Revenue
A.R.I.A	INCOME FROM EXTRAORDINARY OPERATIONS	Revenue
A.R.I.A.01	CAPITAL GAINS	Revenue
A.R.I.A.02	OUT-OF-PERIOD INCOME	Revenue
A.R.T	INTERNAL TRANSFERS	Revenue
A.R.T.A	INTERNAL TRANSFERS	Revenue
A.R.T.A.01	INTERNAL TRANSFERS	Revenue
A.R.T.A.01.01	INTERNAL TRANSFERS	Revenue
A.R.Z	COSTS AUTHORISED IN PREVIOUS YEARS' CARRY FORWARD	Revenue
A.R.Z.01	Costs already authorised in the previous year carry forward	Revenue
A.R.Z.01.01	Costs already authorised in the previous year carry forward	Revenue
A.R.Z.01.01.01	Costs already authorised in the previous year carry forward	Revenue

b) General Chart of accounts

COGE Item	Name	Item type	Recap to
G	COGE CHART OF ACCOUNTS		
G.C	COSTS	Economic Period - Cost	Income statement
G.C.A	PAYROLL AND RELATED COSTS	Economic Period - Cost	Income statement
G.C.A.A	PAYROLL AND RELATED COSTS FOR RESEARCH AND TEACHING STAFF	Economic Period - Cost	Income statement
G.C.A.A.01	TENURED RESEARCHERS AND PROFESSORS	Economic Period - Cost	Income statement
G.C.A.A.01.01	FIXED REMUNERATION FOR TENURED RESEARCHERS AND PROFESSORS	Economic Period - Cost	Income statement
G.C.A.A.01.02	OTHER AMOUNTS FOR TENURED RESEARCHERS AND PROFESSORS	Economic Period - Cost	Income statement
G.C.A.A.01.03	TENURED RESEARCHERS AND PROFESSORS - SUBSTITUTE TEACHING	Economic Period - Cost	Income statement
G.C.A.A.01.04	REMUNERATION FOR THIRD PARTY ACTIVITIES - TENURED RESEARCHERS AND PROFESSORS	Economic Period - Cost	Income statement



G.C.A.A.01.05	ARREARS FOR TENURED RESEARCHERS AND PROFESSORS	Economic Period	- Cost	Income statement
G.C.A.A.02	TEMPORARY RESEARCHERS	Economic Period	- Cost	Income statement
G.C.A.A.02.01	FIXED REMUNERATION FOR TEMPORARY RESEARCHERS	Economic Period	- Cost	Income statement
G.C.A.A.02.02	OTHER AMOUNTS FOR TEMPORARY RESEARCHERS	Economic Period	- Cost	Income statement
G.C.A.A.02.03	TEMPORARY RESEARCHERS - SUBSTITUTE TEACHING	Economic Period	- Cost	Income statement
G.C.A.A.02.04	REMUNERATION FOR THIRD PARTY ACTIVITIES - TEMPORARY RESEARCHERS	Economic Period	- Cost	Income statement
G.C.A.A.02.05	ARREARS FOR TEMPORARY RESEARCHERS	Economic Period	- Cost	Income statement
G.C.A.A.03	SCIENTIFIC COLLABORATION AND RESEARCH SUPPORT	Economic Period	- Cost	Income statement
G.C.A.A.03.01	RESEARCH FELLOWSHIPS	Economic Period	- Cost	Income statement
G.C.A.A.03.02	POST-DOCTORATE SCHOLARSHIP HOLDERS	Economic Period	- Cost	Income statement
G.C.A.A.03.03	OTHER RESEARCH SCHOLARSHIP HOLDERS	Economic Period	- Cost	Income statement
G.C.A.A.03.04	EXTERNAL SCIENTIFIC COLLABORATION AND RESEARCH SUPPORT	Economic Period	- Cost	Income statement
G.C.A.A.03.05	CASUAL EXTERNAL SCIENTIFIC COLLABORATION AND RESEARCH SUPPORT	Economic Period	- Cost	Income statement
G.C.A.A.04	CONTRACT PROFESSORS	Economic Period	- Cost	Income statement
G.C.A.A.04.01	CONTRACT PROFESSORS	Economic Period	- Cost	Income statement
G.C.A.A.05	OTHER RESEARCH AND TEACHING STAFF	Economic Period	- Cost	Income statement
G.C.A.A.05.01	VISITING PROFESSORS	Economic Period	- Cost	Income statement
G.C.A.A.05.02	CONVENTION SPEAKERS	Economic Period	- Cost	Income statement
G.C.A.A.05.03	HOSPITALITY FOR VISTING PROFESSORS AND CONVENTION SPEAKERS	Economic Period	- Cost	Income statement
G.C.A.A.05.04	CONTRACTS SUPPORTING TEACHING PROGRAMMES	Economic Period	- Cost	Income statement
G.C.A.A.06	OTHER PAYROLL AND RELATED COSTS FOR RESEARCH AND TEACHING STAFF	Economic Period	- Cost	Income statement
G.C.A.A.06.01	MISSIONS AND CONVENTION PARTICIPATION FOR RESEARCH AND TEACHING STAFF	Economic Period	- Cost	Income statement
G.C.A.B	PAYROLL AND RELATED COSTS FOR TECHNICAL ADMINISTRATIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.01	TENURED TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.01.01	FIXED REMUNERATION FOR TENURED TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.01.02	OTHER AMOUNTS FOR TENURED TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.01.03	REMUNERATION FOR THIRD PARTY ACTIVITIES - TENURED TECHNICAL ADMINISTRATIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.01.04	ARREARS DUE TO TENURED TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.01.05	RESULT AND POSITION REMUNERATION FOR TENURED EXECUTIVES	Economic Period	- Cost	Income statement
G.C.A.B.01.06	ACCESSORY FEES - TENURED TECHNICAL ADMINISTRATIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.02	TEMPORARY TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.02.01	FIXED REMUNERATION FOR TEMPORARY TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.02.02	OTHER AMOUNTS FOR TEMPORARY TECHNICAL-ADMINISTRATIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.02.03	REMUNERATION FOR THIRD PARTY ACTIVITIES - TEMPORARY TECHNICAL-ADMINISTRATIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.02.04	ARREARS FOR TEMPORARY TECHNICAL-ADMINISTRATIVE AND EXECUTIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.02.05	RESULT AND POSITION REMUNERATION FOR TEMPORARY EXECUTIVES	Economic Period	- Cost	Income statement



G.C.A.B.02.06	ACCESSORY FEES - TEMPORARY TECHNICAL ADMINISTRATIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.03	SUNDRY ALLOWANCES	Economic Period	- Cost	Income statement
G.C.A.B.03.01	SUNDRY ALLOWANCES	Economic Period	- Cost	Income statement
G.C.A.B.04	OTHER COSTS FOR TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.04.01	TRAINING FOR TECHNICAL-ADMINISTRATION STAFF	Economic Period	- Cost	Income statement
G.C.A.B.04.02	EXPENSE REIMBURSEMENTS FOR MISSIONS	Economic Period	- Cost	Income statement
G.C.A.B.04.03	LUNCHEON VOUCHER SERVICE	Economic Period	- Cost	Income statement
G.C.A.B.04.04	COSTS FOR SELECTION COMMITTEES	Economic Period	- Cost	Income statement
G.C.A.B.04.05	MISSIONS FOR SELECTION COMMITTEES	Economic Period	- Cost	Income statement
G.C.A.B.04.07	OTHER CHARGES FOR TECHNICAL ADMINISTRATIVE AND EXECUTIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.04.08	OVERTIME FOR TECHNICAL-ADMINISTRATIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.04.09	BONUS PAYMENTS FOR TECHNICAL ADMINISTRATIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.B.04.10	INCENTIVES FOR PLANNING PURSUANT TO ARTICLE 18 OF ITALIAN LAW No. 109/94 AND SUBSEQUENT AMENDMENTS (MERLONI LAW)	Economic Period	- Cost	Income statement
G.C.A.C	OTHER CHARGES FOR PROFESSORS, RESEARCHERS AND TECHNICAL ADMINISTRATIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.C.01	OTHER CHARGES FOR PROFESSORS, RESEARCHERS AND TECHNICAL ADMINISTRATIVE STAFF	Economic Period	- Cost	Income statement
G.C.A.C.01.01	OTHER CHARGES FOR PROFESSORS, RESEARCHERS AND TECHNICAL ADMINISTRATIVE STAFF	Economic Period	- Cost	Income statement
G.C.B	COSTS FOR CURRENT OPERATIONS	Economic Period	- Cost	Income statement
G.C.B.A	CHARGES FOR MEASURES IN FAVOUR OF STUDENTS	Economic Period	- Cost	Income statement
G.C.B.A.01	CHARGES FOR SCHOLARSHIPS	Economic Period	- Cost	Income statement
G.C.B.A.01.01	LT AND LS SCHOLARSHIPS	Economic Period	- Cost	Income statement
G.C.B.A.01.02	POST-GRADUATE SCHOLARSHIPS	Economic Period	- Cost	Income statement
G.C.B.A.01.03	SCHOLARSHIPS FOR FURTHER STUDIES ABROAD	Economic Period	- Cost	Income statement
G.C.B.A.01.04	SPECIALISATION SCHOOL SCHOLARSHIPS	Economic Period	- Cost	Income statement
G.C.B.A.01.05	SCHOLARSHIPS AND GRANTS FOR INTERNATIONAL MOBILITY	Economic Period	- Cost	Income statement
G.C.B.A.01.06	SCHOLARSHIPS FOR INTERNATIONAL MOBILITY	Economic Period	- Cost	Income statement
G.C.B.A.02	CHARGES FOR OTHER MEASURES IN FAVOUR OF STUDENTS	Economic Period	- Cost	Income statement
G.C.B.A.02.01	CHARGES FOR OTHER MEASURES IN FAVOUR OF STUDENTS	Economic Period	- Cost	Income statement
G.C.B.A.03	CHARGES FOR HOUSING AND CATERING SERVICES IN FAVOUR OF STUDENTS	Economic Period	- Cost	Income statement
G.C.B.A.03.01	CHARGES FOR HOUSING AND CATERING SERVICES IN FAVOUR OF STUDENTS	Economic Period	- Cost	Income statement
G.C.B.B	CHARGES FOR PUBLICATIONS AND INTELLECTUAL PROPERTY	Economic Period	- Cost	Income statement
G.C.B.B.01	CHARGES FOR PUBLICATIONS AND INTELLECTUAL PROPERTY	Economic Period	- Cost	Income statement
G.C.B.B.01.01	CHARGES FOR PUBLICATIONS AND INTELLECTUAL PROPERTY	Economic Period	- Cost	Income statement
G.C.B.C	TRANSFERS TO PARTNERS AND EXTERNAL PARTIES	Economic Period	- Cost	Income statement
G.C.B.C.01	TRANSFERS TO PARTNERS AND EXTERNAL PARTIES	Economic Period	- Cost	Income statement
G.C.B.C.01.01	TRANSFERS TO PARTNERS AND EXTERNAL PARTIES	Economic Period	- Cost	Income statement
G.C.B.D	CONSUMABLES, BOOKS AND PUBLICATIONS, SUNDRY MATERIAL	Economic Period	- Cost	Income statement



G.C.B.D.01	CONSUMABLES, BOOKS AND PUBLICATIONS, SUNDRY MATERIAL	Economic Period	- Cost	Income statement
G.C.B.D.01.01	PURCHASE OF RAW, ANCILLARY AND CONSUMABLE MATERIALS AND GOODS	Economic Period	- Cost	Income statement
G.C.B.D.01.02	PURCHASE OF BOOKS, PUBLICATIONS AND NEWSPAPERS	Economic Period	- Cost	Income statement
G.C.B.D.01.03	PURCHASE OF FURNITURE, FURNISHINGS AND SUNDRY MATERIAL	Economic Period	- Cost	Income statement
G.C.B.E	PURCHASE OF OPERATING TECHNICAL COLLABORATION AND SERVICES	Economic Period	- Cost	Income statement
G.C.B.E.01	EXTERNAL SERVICES AND COLLABORATION	Economic Period	- Cost	Income statement
G.C.B.E.01.01	EXTERNAL OPERATIONAL COLLABORATION	Economic Period	- Cost	Income statement
G.C.B.E.01.02	EXTERNAL IT-TECHNICAL COLLABORATION	Economic Period	- Cost	Income statement
G.C.B.E.01.03	TECHNICAL-ADMINISTRATIVE AND LEGAL SERVICES	Economic Period	- Cost	Income statement
G.C.B.E.01.04	IT-TECHNICAL SERVICES	Economic Period	- Cost	Income statement
G.C.B.E.01.06	FREELANCE SERVICES	Economic Period	- Cost	Income statement
G.C.B.E.01.07	OTHER SERVICES PROVIDED	Economic Period	- Cost	Income statement
G.C.B.E.02	PROMOTIONAL SERVICES	Economic Period	- Cost	Income statement
G.C.B.E.02.01	PROMOTIONAL SERVICES	Economic Period	- Cost	Income statement
G.C.B.E.03	ORGANISATION OF EVENTS AND CONVENTIONS	Economic Period	- Cost	Income statement
G.C.B.E.03.01	ORGANISATION OF EVENTS AND CONVENTIONS	Economic Period	- Cost	Income statement
G.C.B.E.04	UTILITIES AND FEES	Economic Period	- Cost	Income statement
G.C.B.E.04.01	TELEPHONE, TV LICENCE AND TRANSMISSION NETWORKS	Economic Period	- Cost	Income statement
G.C.B.E.04.02	OTHER UTILITIES	Economic Period	- Cost	Income statement
G.C.B.E.05	GENERAL SERVICES	Economic Period	- Cost	Income statement
G.C.B.E.05.01	GENERAL SERVICES	Economic Period	- Cost	Income statement
G.C.B.E.06	COLLECTIVE BODIES MANAGEMENT	Economic Period	- Cost	Income statement
G.C.B.E.06.01	COLLECTIVE BODIES MANAGEMENT	Economic Period	- Cost	Income statement
G.C.B.E.07	MAINTENANCE AND REPAIR OF MOVABLE ASSETS	Economic Period	- Cost	Income statement
G.C.B.E.07.01	MAINTENANCE AND REPAIR OF MOVABLE ASSETS	Economic Period	- Cost	Income statement
G.C.B.E.08	MAINTENANCE OF PROPERTIES AND SAFETY MEASURES	Economic Period	- Cost	Income statement
G.C.B.E.08.01	MAINTENANCE OF PROPERTIES AND SAFETY MEASURES	Economic Period	- Cost	Income statement
G.C.B.F	CHANGES IN INVENTORIES	Economic Period	- Cost	Income statement
G.C.B.F.01	OPENING INVENTORIES OF CONSUMABLE MATERIALS	Economic Period	- Cost	Income statement
G.C.B.F.01.01	Opening inventories of consumable materials	Economic Period	- Cost	Income statement
G.C.B.F.02	OPENING INVENTORIES OF WORK IN PROGRESS	Economic Period	- Cost	Income statement
G.C.B.F.02.01	Opening inventories of work in progress	Economic Period	- Cost	Income statement
G.C.B.F.03	OPENING INVENTORIES OF FINISHED PRODUCTS	Economic Period	- Cost	Income statement
G.C.B.F.03.01	Opening inventories of finished products	Economic Period	- Cost	Income statement
G.C.B.F.04	OPENING INVENTORIES OF CONTRACT WORK IN PROGRESS	Economic Period	- Cost	Income statement
G.C.B.F.04.01	Opening inventories of contract work in progress	Economic Period	- Cost	Income statement



G.C.B.F.05	OPENING INVENTORIES OF GOODS	Economic Period	- Cost	Income statement
G.C.B.F.05.01	Opening inventories of goods	Economic Period	- Cost	Income statement
G.C.B.G	LEASES AND RENTALS	Economic Period	- Cost	Income statement
G.C.B.G.01	LEASES AND RENTALS	Economic Period	- Cost	Income statement
G.C.B.G.01.01	RENTALS	Economic Period	- Cost	Income statement
G.C.B.G.01.02	HIRING AND LEASING	Economic Period	- Cost	Income statement
G.C.C	AMORTISATION, DEPRECIATION AND WRITEDOWNS	Economic Period	- Cost	Income statement
G.C.C.A	AMORTISATION OF INTANGIBLE FIXED ASSETS	Economic Period	- Cost	Income statement
G.C.C.A.01	AMORTISATION OF INDUSTRIAL PATENTS AND INTELLECTUAL PROPERTY RIGHTS	Economic Period	- Cost	Income statement
G.C.C.A.01.01	Patent amortisation	Economic Period	- Cost	Income statement
G.C.C.A.01.02	Software amortisation	Economic Period	- Cost	Income statement
G.C.C.A.02	AMORTISATION OF CONCESSIONS, LICENCES, TRADEMARKS AND SIMILAR RIGHTS	Economic Period	- Cost	Income statement
G.C.C.A.02.01	Amortisation of concessions	Economic Period	- Cost	Income statement
G.C.C.A.02.02	Amortisation of usage licences	Economic Period	- Cost	Income statement
G.C.C.A.02.03	Amortisation of one-off fee on software licences	Economic Period	- Cost	Income statement
G.C.C.A.03	AMORTISATION OF RESEARCH AND DEVELOPMENT COSTS	Economic Period	- Cost	Income statement
G.C.C.A.03.01	Amortisation of research and development costs	Economic Period	- Cost	Income statement
G.C.C.A.04	AMORTISATION OF OTHER INTANGIBLE FIXED ASSETS	Economic Period	- Cost	Income statement
G.C.C.A.04.01	Amortisation of other intangible fixed assets	Economic Period	- Cost	Income statement
G.C.C.B	DEPRECIATION OF TANGIBLE FIXED ASSETS	Economic Period	- Cost	Income statement
G.C.C.B.01	DEPRECIATION OF MOVABLE ASSETS	Economic Period	- Cost	Income statement
G.C.C.B.01.01	Depreciation of furniture, furnishings, equipment	Economic Period	- Cost	Income statement
G.C.C.B.01.02	Depreciation of ordinary machines, office equipment	Economic Period	- Cost	Income statement
G.C.C.B.01.03	Depreciation of electronic equipment and associated tools	Economic Period	- Cost	Income statement
G.C.C.B.01.04	Depreciation of furniture and furnishings for residences	Economic Period	- Cost	Income statement
G.C.C.B.02	DEPRECIATION OF MEANS OF TRANSPORT	Economic Period	- Cost	Income statement
G.C.C.B.02.01	Depreciation of transport vehicles	Economic Period	- Cost	Income statement
G.C.C.B.02.02	Depreciation of cars, motor vehicles and similar	Economic Period	- Cost	Income statement
G.C.C.B.02.03	Depreciation of maritime transport	Economic Period	- Cost	Income statement
G.C.C.B.02.04	Depreciation of other means of transport	Economic Period	- Cost	Income statement
G.C.C.B.03	DEPRECIATION OF BIBLIOGRAPHIC MATERIAL	Economic Period	- Cost	Income statement
G.C.C.B.03.01	Depreciation of books, maps, periodicals, manuscripts	Economic Period	- Cost	Income statement
G.C.C.B.03.02	Depreciation of audiovisual media	Economic Period	- Cost	Income statement
G.C.C.B.03.03	Depreciation of scientific collections	Economic Period	- Cost	Income statement
G.C.C.B.04	DEPRECIATION OF EQUIPMENT, APPARATUS, TOOLS	Economic Period	- Cost	Income statement
G.C.C.B.04.01	Depreciation of equipment	Economic Period	- Cost	Income statement



G.C.C.B.04.02	Depreciation of apparatus	Economic Period	- Cost	Income statement
G.C.C.B.04.03	Depreciation of tools	Economic Period	- Cost	Income statement
G.C.C.B.05	DEPRECIATION OF PLANT AND MACHINERY	Economic Period	- Cost	Income statement
G.C.C.B.05.01	Depreciation of general plant	Economic Period	- Cost	Income statement
G.C.C.B.05.02	Depreciation of specific plant	Economic Period	- Cost	Income statement
G.C.C.B.05.03	Depreciation of machinery	Economic Period	- Cost	Income statement
G.C.C.B.06	Depreciation of property	Economic Period	- Cost	Income statement
G.C.C.B.06.01	Depreciation of buildings	Economic Period	- Cost	Income statement
G.C.C.B.06.02	Depreciation of temporary buildings (canopies, sheds, etc.)	Economic Period	- Cost	Income statement
G.C.C.C	WRITEDOWNS	Economic Period	- Cost	Income statement
G.C.C.C.01	Writedown of fixed assets	Economic Period	- Cost	Income statement
G.C.C.C.02	Writedown of current receivables and of liquid funds	Economic Period	- Cost	Income statement
G.C.C.C.03	Inventory writedown	Economic Period	- Cost	Income statement
G.C.D	SUNDRY CHARGES AND PROVISIONS	Economic Period	- Cost	Income statement
G.C.D.A	PROVISIONS FOR RISKS AND CHARGES	Economic Period	- Cost	Income statement
G.C.D.A.01	PROVISIONS FOR RISKS AND CHARGES	Economic Period	- Cost	Income statement
G.C.D.A.01.01	Provisions for losses on receivables	Economic Period	- Cost	Income statement
G.C.D.A.01.02	Provisions for pending disputes	Economic Period	- Cost	Income statement
G.C.D.A.01.03	Provision for taxation	Economic Period	- Cost	Income statement
G.C.D.A.01.04	Provision for expiration	Economic Period	- Cost	Income statement
G.C.D.A.01.05	Provision for additional charges for confirmation of professors and researchers	Economic Period	- Cost	Income statement
G.C.D.A.01.07	Provision for exchange rate risk	Economic Period	- Cost	Income statement
G.C.D.A.01.08	Provision to allowance for doubtful receivables	Economic Period	- Cost	Income statement
G.C.D.A.01.09	Provisions pursuant to It. Law 109/94	Economic Period	- Cost	Income statement
G.C.D.A.01.10	Provision for regional/provincial EUSF funding risks	Economic Period	- Cost	Income statement
G.C.D.A.01.11	Provision as per Art. 67 of Collective National Labour Agreement Collective and individual productivity	Economic Period	- Cost	Income statement
G.C.D.A.01.12	Provision as per Art. 70 of Collective National Labour Agreement EP result	Economic Period	- Cost	Income statement
G.C.D.A.01.13	Provision for technical-administrative staff contractual renewals	Economic Period	- Cost	Income statement
G.C.D.A.01.14	Other provisions for risks and charges	Economic Period	- Cost	Income statement
G.C.D.B	PROVISION TO RESTRICTED FUNDS FOR INSTITUTIONAL BODY DECISIONS	Economic Period	- Cost	Income statement
G.C.D.B.01	Provision to reserves	Economic Period	- Cost	Income statement
G.C.D.B.02	Provision for planning and payroll and related staff costs requirement	Economic Period	- Cost	Income statement
G.C.D.B.03	Provision to restricted research funds Institutional bodies	Economic Period	- Cost	Income statement
G.C.D.C	OTHER PROVISIONS	Economic Period	- Cost	Income statement
G.C.D.C.01	OTHER PROVISIONS	Economic Period	- Cost	Income statement
G.C.D.C.01.01	Provisions for payments to staff third party activities	Economic Period	- Cost	Income statement



G.C.D.C.01.02	Provisions for other payments to staff	Economic Period	- Cost	Income statement
G.C.D.C.01.03	Provisions for arrears due to staff	Economic Period	- Cost	Income statement
G.C.D.C.01.04	Provisions for risks to be accounted for	Economic Period	- Cost	Income statement
G.C.D.C.01.05	Other provisions	Economic Period	- Cost	Income statement
G.C.D.C.01.06	Provision for residual projects care of third parties	Economic Period	- Cost	Income statement
G.C.D.C.01.07	Provision for residual institutional projects	Economic Period	- Cost	Income statement
G.C.D.C.01.08	Provisions for EMPLOYEE LEAVING INDEMNITIES	Economic Period	- Cost	Income statement
G.C.E	OTHER OPERATING EXPENSES	Economic Period	- Cost	Income statement
G.C.E.A	OTHER OPERATING EXPENSES	Economic Period	- Cost	Income statement
G.C.E.A.01	OTHER OPERATING EXPENSES	Economic Period	- Cost	Income statement
G.C.E.A.01.01	SUNDRY TAXES	Economic Period	- Cost	Income statement
G.C.F	FINANCIAL EXPENSE AND WRITEDOWNS OF FINANCIAL ASSETS	Economic Period	- Cost	Income statement
G.C.F.A	INTEREST AND OTHER FINANCIAL EXPENSE	Economic Period	- Cost	Income statement
G.C.F.A.01	INTEREST AND OTHER FINANCIAL EXPENSE	Economic Period	- Cost	Income statement
G.C.F.A.01	INTEREST AND OTHER FINANCIAL EXPENSE	Economic Period	- Cost	Income statement
G.C.G	VALUE ADJUSTMENTS TO LIABILITY FINANCIAL ASSETS	Economic Period	- Cost	Income statement
G.C.G.A	VALUE ADJUSTMENTS TO NEGATIVE FINANCIAL ASSETS	Economic Period	- Cost	Income statement
G.C.G.A.01	Financial writedowns	Economic Period	- Cost	Income statement
G.C.H	EXTRAORDINARY OPERATIONS - LIABILITIES	Economic Period	- Cost	Income statement
G.C.H.A	EXTRAORDINARY EXPENSE	Economic Period	- Cost	Income statement
G.C.H.A.01	Capital losses	Economic Period	- Cost	Income statement
G.C.H.A.02	OTHER EXTRAORDINARY EXPENSE	Economic Period	- Cost	Income statement
G.C.H.A.02.01	Expense deriving from disputes and unfavourable rulings	Economic Period	- Cost	Income statement
G.C.H.A.02.02	Sundry extraordinary expense	Economic Period	- Cost	Income statement
G.C.H.A.02.03	Losses on receivables	Economic Period	- Cost	Income statement
G.C.I	INCOME TAXES FOR THE YEAR - CURRENT, DEFERRED, PREPAID	Economic Period	- Cost	Income statement
G.C.I.A	INCOME TAXES	Economic Period	- Cost	Income statement
G.C.I.A.01	INCOME TAXES	Economic Period	- Cost	Income statement
G.C.I.A.01.01	IRES (COMPANY EARNINGS' TAX) and other income taxes	Economic Period	- Cost	Income statement
G.C.I.A.01.02	IRAP (REGIONAL BUSINESS TAX) ON COMMERCIAL ACTIVITIES	Economic Period	- Cost	Income statement
G.C.T	INTERNAL TRANSFERS	Economic Period	- Cost	Income statement
G.C.T.A	INTERNAL TRANSFERS	Economic Period	- Cost	Income statement
G.C.T.A.01	INTERNAL TRANSFERS	Economic Period	- Cost	Income statement
G.C.T.A.01.01	INTERNAL TRANSFERS	Economic Period	- Cost	Income statement
G.C.Z	Profit (loss) for current year	Economic Period	- Cost	Income statement
G.F	SOURCES			





G.F.A	SHAREHOLDERS' EQUITY	Cash Liabilities	Balance sheet
G.F.A.A	Opening shareholders' equity - restricted	Cash Liabilities	Balance sheet
G.F.A.B	UNRESTRICTED EQUITY	Cash Liabilities	Balance sheet
G.F.A.B.01	Previous years' results	Cash Liabilities	Balance sheet
G.F.A.B.03	Statutory reserves	Cash Liabilities	Balance sheet
G.F.A.B.04	Unrestricted grants set aside	Cash Liabilities	Balance sheet
G.F.A.B.05	Unrestricted reserves	Cash Liabilities	Balance sheet
G.F.A.C	RESTRICTED EQUITY	Cash Liabilities	Balance sheet
G.F.A.C.01	Reserve for properties pre-2014	Cash Liabilities	Balance sheet
G.F.A.C.02	RESTRICTED EQUITY LAID DOWN BY FINANCING BODIES NOT IN IS	Cash Liabilities	Balance sheet
G.F.A.C.02.01	Provision for third party research loans	Cash Liabilities	Balance sheet
G.F.A.C.02.02	Provision for researchers and loan contracted by staff	Cash Liabilities	Balance sheet
G.F.A.C.02.03	Provision for third party training loans	Cash Liabilities	Balance sheet
G.F.A.C.02.04	Provision for third party loans - internationalisation ventures	Cash Liabilities	Balance sheet
G.F.A.C.02.05	Provision for sundry third party loans	Cash Liabilities	Balance sheet
G.F.A.C.02.06	Reserve for fixed assets (pre-2014)	Cash Liabilities	Balance sheet
G.F.A.C.03	RESTRICTED EQUITY DUE TO PROVISIONS OF BODIES	Cash Liabilities	Balance sheet
G.F.A.C.03.01	Funds for residual projects care of third parties	Cash Liabilities	Balance sheet
G.F.A.C.03.02	Funds for residual institutional projects	Cash Liabilities	Balance sheet
G.F.A.C.03.03	Funds for repayment of principal on mortgage loan	Cash Liabilities	Balance sheet
G.F.A.C.03.04	Funds for sundry projects	Cash Liabilities	Balance sheet
G.F.A.C.03.05	Funds for building investments	Cash Liabilities	Balance sheet
G.F.A.C.04	OTHER RESERVES	Cash Liabilities	Balance sheet
G.F.A.C.04.01	Reserves from exchange gains	Cash Liabilities	Balance sheet
G.F.A.C.04.02	Reserves as per legal obligations	Cash Liabilities	Balance sheet
G.F.A.C.04.03	Reserves for activation of projects	Cash Liabilities	Balance sheet
G.F.A.C.04.04	Revaluation reserves	Cash Liabilities	Balance sheet
G.F.A.C.04.05	Other statutory reserves	Cash Liabilities	Balance sheet
G.F.A.C.04.06	Fund for migration of commitments externally	Cash Liabilities	Balance sheet
G.F.A.C.04.07	Fund for migration of commitments internally	Cash Liabilities	Balance sheet
G.F.A.C.04.08	Equity investment revaluation reserve	Cash Liabilities	Balance sheet
G.F.B	PROVISIONS FOR RISKS AND CHARGES	Cash Liabilities	Balance sheet
G.F.B.A	Provisions for pensions and similar commitments	Cash Liabilities	Balance sheet
G.F.B.B	Provision for taxation, including deferred	Cash Liabilities	Balance sheet
G.F.B.C	OTHER PROVISIONS	Cash Liabilities	Balance sheet
G.F.B.C.01	Ancillary staff provision	Cash Liabilities	Balance sheet



G.F.B.C.02	Ancillary staff provision class B-C-D	Cash Liabilities	Balance sheet
G.F.B.C.03	Ancillary staff provision class EP	Cash Liabilities	Balance sheet
G.F.B.C.04	Provision for incentives for planning pursuant to Article 18 of Italian Law No. 109/94 and subsequent amendments (Merloni Law)	Cash Liabilities	Balance sheet
G.F.B.C.05	Provision care of third parties for staff	Cash Liabilities	Balance sheet
G.F.B.C.06	Provisions for arrears	Cash Liabilities	Balance sheet
G.F.B.C.07	Provisions for institutional losses on receivables	Cash Liabilities	Balance sheet
G.F.B.C.08	Provisions for commercial losses on receivables	Cash Liabilities	Balance sheet
G.F.B.C.09	Provision for other payments to staff	Cash Liabilities	Balance sheet
G.F.B.C.10	Provision for pending disputes	Cash Liabilities	Balance sheet
G.F.B.C.11	Provision for supplementary teaching fees	Cash Liabilities	Balance sheet
G.F.B.C.12	Overtime provision	Cash Liabilities	Balance sheet
G.F.B.C.13	Other provisions for staff	Cash Liabilities	Balance sheet
G.F.B.C.14	Provision for research fellowships	Cash Liabilities	Balance sheet
G.F.B.C.15	Provision for collaboration and services provided	Cash Liabilities	Balance sheet
G.F.B.C.16	Provision for result and position remuneration for tenured executives	Cash Liabilities	Balance sheet
G.F.B.C.17	Provisions for result and position remuneration for temporary executives	Cash Liabilities	Balance sheet
G.F.B.C.18	Provision for selection committees	Cash Liabilities	Balance sheet
G.F.B.C.19	Provision for risks on projects	Cash Liabilities	Balance sheet
G.F.C	PROVISION FOR EMPLOYEE LEAVING INDEMNITIES	Cash Liabilities	Balance sheet
G.F.D	PAYABLES	Cash Liabilities	Balance sheet
G.F.D.A	Bonds	Cash Liabilities	Balance sheet
G.F.D.B	AMOUNTS DUE TO BANKS	Cash Liabilities	Balance sheet
G.F.D.B.01	Amounts due to banks within 12 months	Cash Liabilities	Balance sheet
G.F.D.B.02	Amounts due to banks beyond 12 months	Cash Liabilities	Balance sheet
G.F.D.C	Amounts due to MUIR and other ministries	Cash Liabilities	Balance sheet
G.F.D.D	Amounts due to autonomous provincial and regional Authorities	Cash Liabilities	Balance sheet
G.F.D.E	Amounts due to the European Union and other bodies	Cash Liabilities	Balance sheet
G.F.D.F	AMOUNTS DUE TO PROJECT PARTNERS	Cash Liabilities	Balance sheet
G.F.D.F.01	Amounts due to other university project partners	Cash Liabilities	Balance sheet
G.F.D.F.02	Amounts due to research project partner bodies	Cash Liabilities	Balance sheet
G.F.D.F.03	Amounts due to provincial authority project partners	Cash Liabilities	Balance sheet
G.F.D.F.04	Amounts due to municipal authority project partners	Cash Liabilities	Balance sheet
G.F.D.F.05	Amounts due to private project partner social institutions	Cash Liabilities	Balance sheet



G.F.D.F.06	Amounts due to private project partner companies	Cash Liabilities	Balance sheet
G.F.D.F.07	Amounts due to social security project partner bodies	Cash Liabilities	Balance sheet
G.F.D.F.08	Amounts due to project partner chambers of commerce	Cash Liabilities	Balance sheet
G.F.D.F.09	Amounts due to other project partner public administration authorities	Cash Liabilities	Balance sheet
G.F.D.F.10	Amounts due to public project partner companies	Cash Liabilities	Balance sheet
G.F.D.F.11	Amount due for management in name and on behalf of international partners	Cash Liabilities	Balance sheet
G.F.D.G	Amounts due to students	Cash Liabilities	Balance sheet
G.F.D.H	Advance payments	Cash Liabilities	Balance sheet
G.F.D.I	AMOUNTS DUE TO SUPPLIERS	Cash Liabilities	Balance sheet
G.F.D.I.01	Amounts due to suppliers	Cash Liabilities	Balance sheet
G.F.D.I.02	Invoices to be received	Cash Liabilities	Balance sheet
G.F.D.J	Amounts due to employees	Cash Liabilities	Balance sheet
G.F.D.K	Payables represented by credit instruments	Cash Liabilities	Balance sheet
G.F.D.L	Amounts due to associated companies or bodies	Cash Liabilities	Balance sheet
G.F.D.M	TAX PAYABLES	Cash Liabilities	Balance sheet
G.F.D.M.01	VAT payable	Cash Liabilities	Balance sheet
G.F.D.M.02	Tax authorities for trade VAT - settlement account	Cash Liabilities	Balance sheet
G.F.D.M.03	Tax authorities for withholdings	Cash Liabilities	Balance sheet
G.F.D.M.04	Tax authorities for withholdings - settlement account	Cash Liabilities	Balance sheet
G.F.D.M.05	Tax authorities for IRAP (regional business tax) payable	Cash Liabilities	Balance sheet
G.F.D.M.06	Tax authorities for IRAP (regional business tax) payable - settlement account	Cash Liabilities	Balance sheet
G.F.D.M.07	Other tax payables	Cash Liabilities	Balance sheet
G.F.D.M.08	Tax authorities for Institutional VAT - settlement account	Cash Liabilities	Balance sheet
G.F.D.M.09	Tax authorities for Institutional VAT	Cash Liabilities	Balance sheet
G.F.D.M.10	Tax authorities for commercial VAT	Cash Liabilities	Balance sheet
G.F.D.M.11	Tax payables (IRES - company earnings tax)	Cash Liabilities	Balance sheet
G.F.D.M.12	Tax payables (IRAP - regional business tax)	Cash Liabilities	Balance sheet
G.F.D.N	AMOUNTS DUE TO SOCIAL SECURITY AND WELFARE INSTITUTIONS	Cash Liabilities	Balance sheet
G.F.D.N.01	Amounts due to social security and welfare institutions	Cash Liabilities	Balance sheet
G.F.D.N.02	Amounts due to social security and welfare institutions - settlement account	Cash Liabilities	Balance sheet
G.F.D.O	OTHER PAYABLES	Cash Liabilities	Balance sheet
G.F.D.O.01	Payables for guarantee deposits	Cash Liabilities	Balance sheet
G.F.D.O.02	SUNDRY PAYABLES AND NON-TAX WITHHOLDINGS	Cash Liabilities	Balance sheet
G.F.D.O.02.01	Sundry payables	Cash Liabilities	Balance sheet
G.F.D.O.02.02	Non-tax withholdings	Cash Liabilities	Balance sheet
G.F.D.O.02.03	Non-tax withholdings - settlement account	Cash Liabilities	Balance sheet



G.F.D.P	AMOUNTS DUE TO INTERNAL UNITS	Cash Liabilities	Balance sheet
G.F.D.P.01	Sundry amounts due to internal units	Cash Liabilities	Balance sheet
G.F.D.P.02	Amounts due to internal units for "internal mid-term loans"	Cash Liabilities	Balance sheet
G.F.E	ACCRUALS AND DEFERRALS	Cash Liabilities	Balance sheet
G.F.E.A	Accrued expenses	Cash Liabilities	Balance sheet
G.F.E.B	DEFERRED INCOME	Cash Liabilities	Balance sheet
G.F.E.B.01	Ministerial projects	Cash Liabilities	Balance sheet
G.F.E.B.02	Projects relating to other entities and private individuals	Cash Liabilities	Balance sheet
G.F.E.B.03	Commercial projects	Cash Liabilities	Balance sheet
G.F.E.B.04	Teaching/Other University Projects	Cash Liabilities	Balance sheet
G.F.E.B.05	Internationalisation projects	Cash Liabilities	Balance sheet
G.F.E.B.06	Projects relating to Local Bodies	Cash Liabilities	Balance sheet
G.F.E.B.07	European Union Projects	Cash Liabilities	Balance sheet
G.F.E.B.08	DEFERRED INCOME	Cash Liabilities	Balance sheet
G.F.E.B.09	Deferred income building capital grants	Cash Liabilities	Balance sheet
G.F.E.B.10	Deferred income donations	Cash Liabilities	Balance sheet
G.F.E.B.11	Deferrals for amortisation/depreciation of building fixed assets pre-2014	Cash Liabilities	Balance sheet
G.F.E.B.12	Deferrals for amortisation/depreciation of other fixed assets pre-2014	Cash Liabilities	Balance sheet
G.F.G	ACCUMULATED AMORTISATION/DEPRECIATION		
G.F.G.A	ACCUMULATED AMORTISATION OF INTANGIBLE FIXED ASSETS	Cash Liabilities	Balance sheet
G.F.G.A.01	ACCUMULATED AMORTISATION OF INDUSTRIAL PATENTS AND INTELLECTUAL PROPERTY RIGHTS	Cash Liabilities	Balance sheet
G.F.G.A.01.01	Accumulated amortisation of patents	Cash Liabilities	Balance sheet
G.F.G.A.01.02	ACCUMULATED AMORTISATION OF SOFTWARE	Cash Liabilities	Balance sheet
G.F.G.A.02	ACCUMULATED AMORTISATION OF CONCESSIONS, LICENCES, TRADEMARKS AND SIMILAR RIGHTS	Cash Liabilities	Balance sheet
G.F.G.A.02.01	ACCUMULATED AMORTISATION OF CONCESSIONS AND USAGE LICENCES	Cash Liabilities	Balance sheet
G.F.G.A.03	ACCUMULATED AMORTISATION OF OTHER INTANGIBLE FIXED ASSETS	Cash Liabilities	Balance sheet
G.F.G.A.03.01	ACCUMULATED AMORTISATION OF OTHER INTANGIBLE FIXED ASSETS	Cash Liabilities	Balance sheet
G.F.G.B	ACCUMULATED DEPRECIATION OF TANGIBLE FIXED ASSETS	Cash Liabilities	Balance sheet
G.F.G.B.01	ACCUMULATED DEPRECIATION OF MOVABLE ASSETS	Cash Liabilities	Balance sheet
G.F.G.B.01.01	Accumulated depreciation of furniture, furnishings, equipment	Cash Liabilities	Balance sheet
G.F.G.B.01.02	Accumulated depreciation of ordinary machines, office equipment	Cash Liabilities	Balance sheet
G.F.G.B.01.03	Accumulated depreciation of electronic equipment and associated tools	Cash Liabilities	Balance sheet
G.F.G.B.01.04	Accumulated depreciation of furniture and furnishings for residences	Cash Liabilities	Balance sheet
G.F.G.B.02	ACCUMULATED DEPRECIATION OF MEANS OF TRANSPORT	Cash Liabilities	Balance sheet
G.F.G.B.02.01	Accumulated depreciation of transport vehicles	Cash Liabilities	Balance sheet
G.F.G.B.02.02	Accumulated depreciation of cars, motor vehicles and similar	Cash Liabilities	Balance sheet



G.F.G.B.02.03	Accumulated depreciation of maritime transport	Cash Liabilities	Balance sheet
G.F.G.B.02.04	Accumulated depreciation of other means of transport	Cash Liabilities	Balance sheet
G.F.G.B.03	ACCUMULATED DEPRECIATION OF BIBLIOGRAPHIC MATERIAL	Cash Liabilities	Balance sheet
G.F.G.B.03.01	Accumulated depreciation of books, maps, periodicals, manuscripts	Cash Liabilities	Balance sheet
G.F.G.B.03.02	Accumulated depreciation of audiovisual media	Cash Liabilities	Balance sheet
G.F.G.B.03.03	Accumulated depreciation of scientific collections	Cash Liabilities	Balance sheet
G.F.G.B.04	ACCUMULATED DEPRECIATION OF EQUIPMENT, APPARATUS, TOOLS	Cash Liabilities	Balance sheet
G.F.G.B.04.01	Accumulated depreciation of equipment	Cash Liabilities	Balance sheet
G.F.G.B.04.02	Accumulated depreciation of apparatus	Cash Liabilities	Balance sheet
G.F.G.B.04.03	Accumulated depreciation of tools	Cash Liabilities	Balance sheet
G.F.G.B.05	ACCUMULATED DEPRECIATION OF PLANT AND MACHINERY	Cash Liabilities	Balance sheet
G.F.G.B.05.01	Accumulated depreciation of general plant	Cash Liabilities	Balance sheet
G.F.G.B.05.02	Accumulated depreciation of specific plant	Cash Liabilities	Balance sheet
G.F.G.B.05.03	Accumulated depreciation of machinery	Cash Liabilities	Balance sheet
G.F.G.B.06	ACCUMULATED DEPRECIATION OF PROPERTY	Cash Liabilities	Balance sheet
G.F.G.B.06.01	Accumulated depreciation of buildings	Cash Liabilities	Balance sheet
G.F.G.B.06.02	Accumulated depreciation of temporary buildings (canopies, sheds, etc.)	Cash Liabilities	Balance sheet
G.F.G.C	FICTITIOUS ACCUMULATED DEPRECIATION (to be used the first year)	Cash Liabilities	Balance sheet
G.F.G.C.01	Fictitious accumulated depreciation 1 (to be used the first year)	Cash Liabilities	Balance sheet
G.F.G.C.02	Fictitious accumulated depreciation 2 (to be used the first year)	Cash Liabilities	Balance sheet
G.F.G.C.03	Fictitious accumulated depreciation 3 (to be used the first year)	Cash Liabilities	Balance sheet
G.F.G.C.04	Fictitious accumulated depreciation 4 (to be used the first year)	Cash Liabilities	Balance sheet
G.F.G.C.05	Fictitious accumulated depreciation 5 (to be used the first year)	Cash Liabilities	Balance sheet
G.F.G.C.06	Fictitious accumulated depreciation 6 (to be used the first year)	Cash Liabilities	Balance sheet
G.F.G.C.07	Fictitious accumulated depreciation 7 (to be used the first year)	Cash Liabilities	Balance sheet
G.F.G.C.08	Fictitious accumulated depreciation 8 (to be used the first year)	Cash Liabilities	Balance sheet
G.F.G.C.09	Fictitious accumulated depreciation 9 (to be used the first year)	Cash Liabilities	Balance sheet
G.F.H	TRANSITORY ACCOUNTS	Cash Liabilities	Balance sheet
G.F.H.A	TRANSITORY ACCOUNTS	Cash Liabilities	Balance sheet
G.F.H.A.01	Transitory - bank	Cash Liabilities	Balance sheet
G.F.H.A.02	Transitory - EU VAT tax authorities	Cash Liabilities	Balance sheet
G.F.I	MEMORANDUM ACCOUNTS	Cash Liabilities	Balance sheet
G.F.I.A	MEMORANDUM ACCOUNTS	Cash Liabilities	Balance sheet
G.F.I.A.01	Third party real estate property assets	Cash Liabilities	Balance sheet
G.F.I.A.02	Third party assets available (not properties)	Cash Liabilities	Balance sheet
G.F.I.A.03	Hedging derivatives	Cash Liabilities	Balance sheet



G.F.I.A.04	Net third party commitments	Cash Liabilities	Balance sheet
G.F.P	FINANCIAL ITEMS	Cash Liabilities	Balance sheet
G.F.P.A.	FINANCIAL ITEMS	Cash Liabilities	Balance sheet
G.F.P.A.01	FINANCIAL ITEMS	Cash Liabilities	Balance sheet
G.F.P.A.01.01	Transfer to partners - Costs	Cash Liabilities	Balance sheet
G.F.P.A.01.02	Other financial items - Costs	Cash Liabilities	Balance sheet
G.F.P.A.01.03	Regional Right to University Education tax	Cash Liabilities	Balance sheet
G.I	USES		
G.I.A	AMOUNTS DUE FROM PUBLIC BODIES FOR GRANTS TO ENDOWMENT FUND NOT YET PAID	Cash Assets	Balance sheet
G.I.B	FIXED ASSETS	Cash Assets	Balance sheet
G.I.B.A	INTANGIBLE FIXED ASSETS	Cash Assets	Balance sheet
G.I.B.A.01	Start-up and expansion costs	Cash Assets	Balance sheet
G.I.B.A.02	Development costs	Cash Assets	Balance sheet
G.I.B.A.03	INDUSTRIAL PATENTS AND INTELLECTUAL PROPERTY RIGHTS	Cash Assets	Balance sheet
G.I.B.A.03.01	Patents	Cash Assets	Balance sheet
G.I.B.A.03.02	SOFTWARE	Cash Assets	Balance sheet
G.I.B.A.04	CONCESSIONS, LICENCES, TRADEMARKS AND SIMILAR RIGHTS	Cash Assets	Balance sheet
G.I.B.A.04.01	CONCESSIONS AND USAGE LICENCES	Cash Assets	Balance sheet
G.I.B.A.05	Goodwill	Cash Assets	Balance sheet
G.I.B.A.06	LEASEHOLD MAINTENANCE	Cash Assets	Balance sheet
G.I.B.A.06.01	Leasehold work	Cash Assets	Balance sheet
G.I.B.A.07	Assets in process of formation and advance payments	Cash Assets	Balance sheet
G.I.B.A.08	Other intangible fixed assets	Cash Assets	Balance sheet
G.I.B.B	TANGIBLE FIXED ASSETS	Cash Assets	Balance sheet
G.I.B.B.01	MOVABLE ASSETS	Cash Assets	Balance sheet
G.I.B.B.01.01	Furniture, furnishings, equipment	Cash Assets	Balance sheet
G.I.B.B.01.02	Ordinary machines, office equipment	Cash Assets	Balance sheet
G.I.B.B.01.03	Electronic equipment and associated tools	Cash Assets	Balance sheet
G.I.B.B.01.04	Furniture and furnishings for residences	Cash Assets	Balance sheet
G.I.B.B.02	MEANS OF TRANSPORT	Cash Assets	Balance sheet
G.I.B.B.02.01	Transport vehicles (excluding cars for transporting individuals)	Cash Assets	Balance sheet
G.I.B.B.02.02	Cars, motor vehicles and similar (for transporting individuals)	Cash Assets	Balance sheet
G.I.B.B.02.03	Maritime transport	Cash Assets	Balance sheet
G.I.B.B.02.04	Other means of transport	Cash Assets	Balance sheet
G.I.B.B.03	BIBLIOGRAPHIC MATERIAL	Cash Assets	Balance sheet
G.I.B.B.03.01	Books, maps, periodicals, manuscripts	Cash Assets	Balance sheet



G.I.B.B.03.02	Audiovisual media	Cash Assets	Balance sheet
G.I.B.B.03.03	Scientific collections	Cash Assets	Balance sheet
G.I.B.B.04	EQUIPMENT, APARATUS, TOOLS	Cash Assets	Balance sheet
G.I.B.B.04.01	Equipment	Cash Assets	Balance sheet
G.I.B.B.04.02	Apparatus	Cash Assets	Balance sheet
G.I.B.B.04.03	Tools	Cash Assets	Balance sheet
G.I.B.B.05	PLANT AND MACHINERY	Cash Assets	Balance sheet
G.I.B.B.05.01	General plant	Cash Assets	Balance sheet
G.I.B.B.05.02	Specific plant	Cash Assets	Balance sheet
G.I.B.B.05.03	Machinery	Cash Assets	Balance sheet
G.I.B.B.06	PROPERTIES	Cash Assets	Balance sheet
G.I.B.B.06.01	Buildings	Cash Assets	Balance sheet
G.I.B.B.06.02	Temporary buildings (canopies, sheds, etc.)	Cash Assets	Balance sheet
G.I.B.C	FINANCIAL FIXED ASSETS	Cash Assets	Balance sheet
G.I.B.C.01	Equity investments	Cash Assets	Balance sheet
G.I.B.C.02	Financial receivables	Cash Assets	Balance sheet
G.I.B.C.03	Other securities	Cash Assets	Balance sheet
G.I.C	CURRENT ASSETS	Cash Assets	Balance sheet
G.I.C.A	INVENTORIES	Cash Assets	Balance sheet
G.I.C.A.01	Raw materials, consumables	Cash Assets	Balance sheet
G.I.C.A.02	CONTRACT WORK IN PROGRESS	Cash Assets	Balance sheet
G.I.C.A.02.01	Work in progress for institutional activities	Cash Assets	Balance sheet
G.I.C.A.02.02	Work in progress for commercial activities	Cash Assets	Balance sheet
G.I.C.A.03	Finished products and goods for resale	Cash Assets	Balance sheet
G.I.C.A.04	Advance payments for supplies	Cash Assets	Balance sheet
G.I.C.B	RECEIVABLES	Cash Assets	Balance sheet
G.I.C.B.01	AMOUNTS DUE FROM FINANCIAL BACKERS	Cash Assets	Balance sheet
G.I.C.B.01.01	Amounts due from MUIR and other ministries	Cash Assets	Balance sheet
G.I.C.B.01.02	Amounts due from Regional Authorities	Cash Assets	Balance sheet
G.I.C.B.01.03	Amounts due from the European Union and other International Bodies	Cash Assets	Balance sheet
G.I.C.B.01.04	Amounts due from other universities and research bodies	Cash Assets	Balance sheet
G.I.C.B.01.05	Amounts due from sundry public bodies	Cash Assets	Balance sheet
G.I.C.B.01.06	Amounts due from private parties	Cash Assets	Balance sheet
G.I.C.B.02	AMOUNTS DUE FROM STUDENTS FOR TUITION FEES AND CONTRIBUTIONS	Cash Assets	Balance sheet
G.I.C.B.02.01	Amounts due from students for tuition fees and contributions	Cash Assets	Balance sheet
G.I.C.B.02.02	Amounts due from students for advance disbursements	Cash Assets	Balance sheet



G.I.C.B.02.03	Amounts due from students for other reasons	Cash Assets	Balance sheet
G.I.C.B.03	AMOUNTS DUE FROM COMMERCIAL ACTIVITIES	Cash Assets	Balance sheet
G.I.C.B.03.01	Amounts due from commercial activities	Cash Assets	Balance sheet
G.I.C.B.03.02	Invoices to be issued	Cash Assets	Balance sheet
G.I.C.B.04	AMOUNTS DUE FROM THIRD PARTIES	Cash Assets	Balance sheet
G.I.C.B.04.01	Receivables for guarantee deposits	Cash Assets	Balance sheet
G.I.C.B.04.02	AMOUNTS DUE FROM EMPLOYEES AND SIMILAR	Cash Assets	Balance sheet
G.I.C.B.04.03	Amounts due for Advance on Right to University Education	Cash Assets	Balance sheet
G.I.C.B.05	AMOUNTS DUE FROM INTERNAL UNITS	Cash Assets	Balance sheet
G.I.C.B.05.01	Sundry amounts due from internal units	Cash Assets	Balance sheet
G.I.C.B.05.02	Amounts due from internal units for internal loans	Cash Assets	Balance sheet
G.I.C.B.06	TAX AND SOCIAL SECURITY RECEIVABLES	Cash Assets	Balance sheet
G.I.C.B.06.01	VAT credit	Cash Assets	Balance sheet
G.I.C.B.06.02	Other tax receivables	Cash Assets	Balance sheet
G.I.C.B.06.03	Amounts due from social security and welfare institutions	Cash Assets	Balance sheet
G.I.C.B.06.04	IRAP remunerative credit	Cash Assets	Balance sheet
G.I.C.B.06.05	Commercial IRAP (regional business tax) advance	Cash Assets	Balance sheet
G.I.C.B.06.06	IRES (company earnings' tax) advance	Cash Assets	Balance sheet
G.I.C.B.06.07	customs VAT operations - non-EU	Cash Assets	Balance sheet
G.I.C.B.07	Prepaid tax credits	Cash Assets	Balance sheet
G.I.C.C	Current financial assets	Cash Assets	Balance sheet
G.I.C.D	LIQUID FUNDS	Cash Assets	Balance sheet
G.I.C.D.01	Bank and post office deposits	Cash Assets	Balance sheet
G.I.C.D.02	Cheques	Cash Assets	Balance sheet
G.I.C.D.03	Cash and equivalents on hand	Cash Assets	Balance sheet
G.I.D	ACCRUALS AND DEFERRALS	Cash Assets	Balance sheet
G.I.D.A	ACCRUED INCOME	Cash Assets	Balance sheet
G.I.D.A.01	Ministerial projects	Cash Assets	Balance sheet
G.I.D.A.02	Projects relating to other entities and private individuals	Cash Assets	Balance sheet
G.I.D.A.03	Commercial projects	Cash Assets	Balance sheet
G.I.D.A.04	University projects	Cash Assets	Balance sheet
G.I.D.A.05	Internationalisation projects	Cash Assets	Balance sheet
G.I.D.A.06	Projects relating to Local Bodies	Cash Assets	Balance sheet
G.I.D.A.07	European Union Projects	Cash Assets	Balance sheet
G.I.D.A.08	Accrued income	Cash Assets	Balance sheet
G.I.D.B	Prepaid expenses	Cash Assets	Balance sheet





G.IE	TRANSITORY ACCOUNTS	Cash Assets	Balance sheet
G.IE.A	TRANSITORY ACCOUNTS	Cash Assets	Balance sheet
G.IE.A.01	Transitory - bank	Cash Assets	Balance sheet
G.I.L	MEMORANDUM ACCOUNTS	Cash Assets	Balance sheet
G.I.L.A	Third party assets on account available	Cash Assets	Balance sheet
G.I.L.B	Third party assets available (not properties)	Cash Assets	Balance sheet
G.I.L.C	Third parties hedging derivatives on account	Cash Assets	Balance sheet
G.I.L.D	Net third party commitments	Cash Assets	Balance sheet
G.I.P	FINANCIAL ITEMS	Cash Assets	Balance sheet
G.I.P.A.	FINANCIAL ITEMS	Cash Assets	Balance sheet
G.I.P.A.01	FINANCIAL ITEMS	Cash Assets	Balance sheet
G.I.P.A.01.01	Transfers to partners - Revenues	Cash Assets	Balance sheet
G.I.P.A.01.02	Other financial items - Revenues	Cash Assets	Balance sheet
G.R.A	<i>REVENUES</i>	Economic - Revenue Period	Income statement
G.R.A	<i>OWN INCOME</i>	Economic - Revenue Period	Income statement
G.R.A.A	INCOME FOR TEACHING	Economic - Revenue Period	Income statement
G.R.A.A.01	INCOME FOR TEACHING	Economic - Revenue Period	Income statement
G.R.A.A.01.01	INCOME FOR TEACHING	Economic - Revenue Period	Income statement
G.R.A.B	INCOME FOR RESEARCH COMMISSIONED, TECHNOLOGICAL TRANSFER AND COMMERCIAL ACTIVITIES	Economic - Revenue Period	Income statement
G.R.A.B.01	COMMISSIONED RESEARCH AND PROJECTS	Economic - Revenue Period	Income statement
G.R.A.B.01.01	COMMISSIONED RESEARCH AND PROJECTS	Economic - Revenue Period	Income statement
G.R.A.B.02	REVENUES FOR COMMERCIAL ACTIVITIES, NON-RESEARCH PROJECTS (FUNCTIONING)	Economic - Revenue Period	Income statement
G.R.A.B.02.01	REVENUES FOR COMMERCIAL ACTIVITIES, NON-RESEARCH PROJECTS (FUNCTIONING)	Economic - Revenue Period	Income statement
G.R.A.C	RESEARCH WITH COMPETITIVE LOANS	Economic - Revenue Period	Income statement
G.R.A.C.01	MIUR AND OTHER MINISTRIES' RESEARCH GRANT	Economic - Revenue Period	Income statement
G.R.A.C.01.01	MIUR AND OTHER MINISTRIES' RESEARCH GRANT	Economic - Revenue Period	Income statement
G.R.A.C.02	EU AND INTERNATIONAL BODIES' RESEARCH GRANTS	Economic - Revenue Period	Income statement
G.R.A.C.02.01	EU AND INTERNATIONAL BODIES' RESEARCH GRANTS	Economic - Revenue Period	Income statement
G.R.A.C.03	LOCAL BODIES' RESEARCH GRANTS	Economic - Revenue Period	Income statement
G.R.A.C.03	LOCAL BODIES' RESEARCH GRANTS	Economic - Revenue Period	Income statement
G.R.A.C.04	OTHER ENTITIES AND PRIVATE INDIVIDUALS' RESEARCH GRANTS	Economic - Revenue Period	Income statement
G.R.A.C.04.01	OTHER ENTITIES AND PRIVATE INDIVIDUALS' RESEARCH GRANTS	Economic - Revenue Period	Income statement
G.R.A.D	OTHER OWN INCOME	Economic - Revenue Period	Income statement
G.R.A.D.01	OTHER OWN INCOME	Economic - Revenue Period	Income statement
G.R.A.D.01.01	OTHER OWN INCOME	Economic - Revenue Period	Income statement
G.R.B	<i>LOANS FROM THIRD PARTIES</i>	Economic - Revenue	Income



		Period	statement
G.R.B.A	INCOME FOR LOANS AND GRANTS EXCLUDING INVESTMENTS AND RESEARCH	Economic - Revenue Period	Income statement
G.R.B.A.01	MIUR AND OTHER MINISTRIES' LOAN EXCLUDING INVESTMENTS AND RESEARCH	Economic - Revenue Period	Income statement
G.R.B.A.01.01	MIUR AND OTHER MINISTRIES' LOAN EXCLUDING INVESTMENTS AND RESEARCH	Economic - Revenue Period	Income statement
G.R.B.A.02	REGIONAL LOANS EXCLUDING INVESTMENTS AND RESEARCH	Economic - Revenue Period	Income statement
G.R.B.A.02.01	REGIONAL LOANS EXCLUDING INVESTMENTS AND RESEARCH	Economic - Revenue Period	Income statement
G.R.B.A.03	LOANS FROM SUNDRY BODIES AND PRIVATE INDIVIDUALS EXCLUDING INVESTMENTS AND RESEARCH	Economic - Revenue Period	Income statement
G.R.B.A.03.01	LOANS FROM SUNDRY BODIES AND PRIVATE INDIVIDUALS EXCLUDING INVESTMENTS AND RESEARCH	Economic - Revenue Period	Income statement
G.R.B.B	LOANS FROM THIRD PARTIES TOWARDS CAPITAL	Economic - Revenue Period	Income statement
G.R.B.B.01	BUILDING GRANTS	Economic - Revenue Period	Income statement
G.R.B.B.01.01	GRANTS FROM MIUR AND OTHER MINISTRIES FOR BUILDING	Economic - Revenue Period	Income statement
G.R.B.B.01.02	GRANTS FROM EU AND INTERNATIONAL BODIES FOR BUILDING	Economic - Revenue Period	Income statement
G.R.B.B.01.03	GRANTS FROM LOCAL BODIES FOR BUILDING	Economic - Revenue Period	Income statement
G.R.B.B.01.04	GRANTS FROM SUNDRY BODIES AND PRIVATE INDIVIDUALS FOR BUILDING	Economic - Revenue Period	Income statement
G.R.B.B.01.05	USE OF DEFERRALS FOR BUILDING CAPITAL CONTRIBUTIONS	Economic - Revenue Period	Income statement
G.R.B.B.02	GRANTS FOR OTHER INVESTMENTS	Economic - Revenue Period	Income statement
G.R.B.B.02.01	GRANTS FROM MIUR AND OTHER MINISTRIES FOR INVESTMENTS	Economic - Revenue Period	Income statement
G.R.B.B.02.02	GRANTS FROM EU AND INTERNATIONAL BODIES FOR INVESTMENTS	Economic - Revenue Period	Income statement
G.R.B.B.02.03	GRANTS FROM LOCAL BODIES FOR INVESTMENTS	Economic - Revenue Period	Income statement
G.R.B.B.02.04	OTHER ENTITIES AND PRIVATE INDIVIDUALS' INVESTMENT GRANTS	Economic - Revenue Period	Income statement
G.R.B.B.02.05	Utilisation deferrals for amortisation/depreciation of fixed assets	Economic - Revenue Period	Income statement
G.R.B.B.03	CAPITAL CONTRIBUTIONS FOR DONATIONS	Economic - Revenue Period	Income statement
G.R.B.B.03.01	CAPITAL CONTRIBUTIONS FOR DONATIONS	Economic - Revenue Period	Income statement
G.R.C	INCOME FOR HOUSING AND CATERING SERVICES	Economic - Revenue Period	Income statement
G.R.C.A	INCOME FROM HOUSING SERVICES	Economic - Revenue Period	Income statement
G.R.C.A.01	INCOME FROM HOUSING SERVICES	Economic - Revenue Period	Income statement
G.R.C.A.01.01	INCOME FROM HOUSING SERVICES	Economic - Revenue Period	Income statement
G.R.C.B	INCOME FROM CATERING SERVICES	Economic - Revenue Period	Income statement
G.R.C.B.01	INCOME FROM CATERING SERVICES	Economic - Revenue Period	Income statement
G.R.C.B.01.01	INCOME FROM CATERING SERVICES	Economic - Revenue Period	Income statement
G.R.C.C	OTHER INCOME FROM HOUSING AND CATERING SERVICES	Economic - Revenue Period	Income statement
G.R.C.C.01	OTHER INCOME FROM HOUSING AND CATERING SERVICES	Economic - Revenue Period	Income statement
G.R.C.C.01.01	OTHER INCOME FROM HOUSING AND CATERING SERVICES	Economic - Revenue Period	Income statement
G.R.D	<i>OTHER INCOME</i>	Economic - Revenue Period	Income statement
G.R.D.A	OTHER INCOME	Economic - Revenue Period	Income statement
G.R.D.A.01	RECOVERIES AND REFUNDS	Economic - Revenue Period	Income statement



G.R.D.A.01.01	RECOVERIES AND REFUNDS	Economic - Revenue Period	Income statement
G.R.D.A.02	Convention and conference attendance dues	Economic - Revenue Period	Income statement
G.R.D.A.03	Rentals receivable	Economic - Revenue Period	Income statement
G.R.D.A.04	Membership fees	Economic - Revenue Period	Income statement
G.R.D.A.05	Rounding off and allowances receivable	Economic - Revenue Period	Income statement
G.R.D.A.06	Income for revenue stamps	Economic - Revenue Period	Income statement
G.R.D.A.07	USE OF RESIDUAL FUNDS	Economic - Revenue Period	Income statement
G.R.D.A.07.01	USE OF RESIDUAL FUNDS	Economic - Revenue Period	Income statement
G.R.E	<i>CHANGE IN CONTRACT WORK IN PROGRESS</i>	Economic - Revenue Period	Income statement
G.R.F	<i>INCREASE IN INTERNALLY-CONSTRUCTED FIXED ASSETS</i>	Economic - Revenue Period	Income statement
G.R.F.A	Increase in internally-created intangible fixed assets	Economic - Revenue Period	Income statement
G.R.F.B	Increase for internally-constructed tangible fixed assets	Economic - Revenue Period	Income statement
G.R.G	<i>FINANCIAL OPERATIONS - ASSETS</i>	Economic - Revenue Period	Income statement
G.R.G.A	INCOME FROM FINANCIAL OPERATIONS	Economic - Revenue Period	Income statement
G.R.G.A.01	INCOME FROM FINANCIAL OPERATIONS	Economic - Revenue Period	Income statement
G.R.G.A.01.01	INCOME FROM FINANCIAL OPERATIONS	Economic - Revenue Period	Income statement
G.R.H	<i>VALUE ADJUSTMENTS TO RECEIVABLE FINANCIAL ASSETS</i>	Economic - Revenue Period	Income statement
G.R.H.A	VALUE ADJUSTMENTS TO POSITIVE FINANCIAL ASSETS	Economic - Revenue Period	Income statement
G.R.H.A.01	Financial revaluations	Economic - Revenue Period	Income statement
G.R.I	<i>EXTRAORDINARY OPERATIONS - ASSETS</i>	Economic - Revenue Period	Income statement
G.R.I.A	INCOME FROM EXTRAORDINARY OPERATIONS	Economic - Revenue Period	Income statement
G.R.I.A.01	CAPITAL GAINS	Economic - Revenue Period	Income statement
G.R.I.A.02	OUT-OF-PERIOD INCOME	Economic - Revenue Period	Income statement
G.R.T	INTERNAL TRANSFERS	Economic - Revenue Period	Income statement
G.R.T.A	INTERNAL TRANSFERS	Economic - Revenue Period	Income statement
G.R.T.A.01	INTERNAL TRANSFERS	Economic - Revenue Period	Income statement
G.R.T.A.01.01	INTERNAL TRANSFERS	Economic - Revenue Period	Income statement
G.Z	ACCOUNTING OPENINGS/CLOSURES		
G.Z.E	INCOME STATEMENT	Economic Period - Cost	Income statement
G.Z.E.E	INCOME STATEMENT CLOSURE	Economic Period - Cost	Income statement
G.Z.P	BALANCE SHEET		
G.Z.P.A	BALANCE SHEET OPENING	Cash Liabilities	Balance sheet
G.Z.P.C	BALANCE SHEET CLOSURE	Cash Assets	Balance sheet

#### Art. 4 – Spending limits of the Management Centres

Pursuant to Article 18.2, letter e) of the RAFC, the limits per individual expenditure, both current and for investments of the Management Centres are:



- a) Area Executive, amount less than €uro 100,000.00 (VAT excluded);
- b) Department Manager, amount less than €uro 100,000.00 (VAT excluded);
- c) Campus Department Manager, amount less than €uro 100,000.00 (VAT excluded);

#### **Art. 5 – Annual budget and three-year budget**

1. General Management draws up the annual draft financial statements as envisaged by Article 24 of the RAFC. The financial statements also include the assignment to the Management Centres, and the self-financing.
2. The assignments to the Executive areas are divided up according to the chart of accounts and act as authorisation.
3. The assignments to the Departments and the Campuses are envisaged in a specific section of the chart of accounts as authorised by the Board of Governors with regard to the overall amount. These funds are used by each Management Centre in accordance with the allocation of the resources envisaged by Article 21 of the RAFC as proposed by General Management as per Article 24 of the RAFC.
4. The self-financing of the Departments is envisaged in a specific section of the chart of accounts via which it is not possible to handle costs and revenues until the individual Departments have registered each individual self-financed contract. The forecast, in this case, does not act as authorisation.

#### **Art. 6 – Budget changes of the self-financing projects**

1. The spending forecast of the self-financing projects does not act as authorisation.
2. Each Department, within the sphere of its own management autonomy and observance of the principles indicated in the RAFC and in this manual, in the presence of a new self-financed project carries out, as per Article 42 of the RAFC, the budget changes from the specific general accounts indicated in Article 5 above. Each Department is responsible for identifying the moment deemed most appropriate for making the budget available to the project manager.  
Merely by way of indication, the budget availability on the individual project, may be assigned - in full or in part - on entering into a new contract, as of the launch or during the performance of the activities envisaged by the project, at the time of issue of the individual invoices, at the time of collection of the various tranches or on the balance on conclusion of the activities.
3. The matters indicated in the previous point also apply to the Campuses, but the related accounting entries are carried out by Administration and Finance.

#### **Art. 7 - Methods for registering the accounting events**

The accounting events as per Article 29 of the RAFC are recorded as per the following methods:

1. External operating events are recorded in the accounting system and generate suitable registrations in the asset cycle and in the liability cycle.
2. With regard to the handling of the asset cycle or in any event the revenue registration phases, the registration rules applicable are:
  - a) *established receivables*  
receivables, as defined by the accounting standards, are stated in the financial statements at estimated realisable value. The face value of the receivables in the financial statements must therefore be adjusted via a writedown allowance specifically provided, in accordance with the matters envisaged by the afore-mentioned accounting standards.
  - b) *accrued revenues*  
Revenues are recorded only they are reasonably certain in terms of their existence and possibility of establishing the amount. Revenues must be recognised when the production process for the goods and services has been completed and the provision of the service has taken place.
3. The events which generate a certain, assimilated or estimated financial change which lead in the accounts to the recognition of revenues are as follows:



- a) *for institutional activities:*
  - the formal communication of the assignment of government grants and loans;
  - the enrolments finalised by students on University courses;
  - the signing of the contract/agreement/etc. and the formal communication of the assignment of the loan.
- b) *for commercial activities:*
  - the issue of the invoice or billing notice.
4. With regard to the handling of the liability cycle or in any event the cost registration phases, on the basis of the prudent approach, all the negative components must be recorded even if not definitively realised. Therefore, the applicable registration rules are:
  - a) *registration of established and estimated payables;*

Payables are stated in the financial statements at face value.
  - b) *registration of costs on accruals basis.*

The costs must be linked to the revenues for the period or to other available resources. Said correlation represents a fundamental consequence of the accruals principle and intends to express the need to counter the positive economic components for the period with the related negative economic components of the charges and costs, whether they are certain or estimated.

In detail, the self-financed projects do not contribute to the determination of the profit or loss for the period until they have been finally closed.
5. With regard to the Departments, on closure of a self-financed project, any profit may be allocated to another purpose of the same Department responsible. Any loss, recognised during the course or on closure of a self-financed project, must be covered by the liquid funds of said responsible Department, possibly using the guarantee fund or receivable write-down allowance which the Department will have provided as per Article 30.3 of the RAFC and section 2 of this Article.
6. In order to obtain the opinion of the Board of Accounts Auditors envisaged under Article 30.5 of the RAFC, the Department concerned must forward a draft of the resolution of the Department Board to Administration and Finance, which will propose the same to the Board of Auditors during the next meeting.
7. The events which generate a certain, assimilated or estimated financial change which lead in the accounts to the recognition of costs are as follows:
  - operating events which lead to the use of resources drawing on the budget assigned during the period;
  - operating events which lead to the acquisition of fixed assets which may only be authorised in the event that the related liquid funds are available or steps are taken to cover the same with suitable sources of funding.

On the basis of these principles, the analytical budget will have to be sufficient to cover both the operating expenses and the investment expenditure for the entire amount; in the general accounts, steps will be taken to record the amortisation/depreciation and make provision for the costs for subsequent years until complete recognition of the long-term costs.
8. The acquisition of goods and services, delivered, supplied, accepted and possibly tested & inspected in relation to the individual commodity type, generates the registration of the related costs and payables in the general accounts, having an established legal nature. During management, the cost may be recorded via the registration of the invoice.
9. The general accounts registrations are relevant for tax purposes only when suitable documentation that the transaction has taken place is available.

#### **Art. 8 - Closing accounting registrations**

The closing accounting registrations envisaged under Article 35 of the RAFC, are divided up into:

- a. adjusting accounting entries

The adjusting accounting entries are made at the end of the accounting period so as to determine the economic pertinence of the positive and negative economic income components and at the same to determine the elements of the working capital. They are divided into:

- amortisation/depreciation and writedown entries, so as to recognise the amortisation/depreciation charge on the fixed assets and any writedown of receivable balance sheet elements;



- reversal entries, so as to defer to future years costs and revenues already recorded in the accounts but pertaining economically, in full or in part, to future years (deferrals, prepayments, inventories and capitalisation of costs);
  - supplementing entries, so as to book to the period costs and revenues not yet recognised in the accounts, but pertaining economically, in full or in part, to the period relating to the administrative period ending (accruals, provisions for future risks and charges, TFR - employee leaving indemnities).
- b. final closing entries
- The final entries have the purpose of closing the accounts and recording the related balance in the summary accounts of the Income Statement and Balance Sheet.

#### **Art. 9 – Total of the expense fund**

The maximum amount of the expense fund as per Article 32.3 of the RAFC is established as Euro 40,000.00 for the Bursar and Euro 20,000.00 for the Department Manager.

#### **Art. 10 - Tangible and intangible fixed assets**

The tangible and intangible fixed assets as per Article 50 and 51 of the RAFC are divided up into:

- a) office furniture, furnishings and machines;
- b) means of transport;
- c) bibliographic material;
- d) equipment, apparatus and tools;
- e) plant and machinery;
- f) real estate properties;
- g) prototypes;
- h) intangible assets.

#### **Art. 11 – Inventory of the assets**

1. Tangible and intangible fixed assets are subject to inventory, unless the individual amounts of the same are lower than that envisaged by current legislation, which as of the date of applicability of this manual was Euro 516.46.
2. The inventory of the movable assets must contain the following indications:
  - a) the name and the description according to the nature and the type;
  - b) the placement and the consignee;
  - c) the pertinent category;
  - d) the responsibility centre;
  - e) the loading type;
  - f) the name of the supplier, invoice number and date;
  - g) the purchase value and subsequent adjustments and changes;
  - h) the quantity;
  - i) the consecutive inventory number.
3. The inventory of the real estate properties must disclose:
  - a) the name, location, assigned use and consignees;
  - b) the title of origin, the results of the property registers, the land registry details and the taxable income;
  - c) the easements, the encumbrances and the charges on the same;
  - d) the initial value and any subsequent changes.
4. The books unavailable in the University Libraries, purchased using the account key A.C.B.D.01.02, are not subject to inventory as they fall under current expenditure.

#### **Art. 12 – Amortisation and depreciation**

1. The fixed assets subject to inventory are usually amortised/depreciated as per the following table:



Category	Category description	Duration
P.01.01	FURNITURE, FURNISHINGS, EQUIPMENT	10% - 120 Months
P.01.02	ORDINARY MACHINES, OFFICE EQUIPMENT	20% - 60 Months
P.01.03	ELECTRONIC-IT EQUIPMENT AND ASSOCIATED TOOLS	25% - 48 Months
P.01.04	SOFTWARE	20% - 60 Months
P.02.01	TRANSPORT VEHICLES	10% - 120 Months
P.02.02	CARS, MOTOR VEHICLES AND SIMILAR	20% - 60 Months
P.02.03	MARITIME TRANSPORT	5% - 240 Months
P.02.04	OTHER MEANS OF TRANSPORT	20% - 60 Months
P.03.01	BOOKS, MAPS, PERIODICALS, MANUSCRIPTS	100% - 12 Months
P.03.02	AUDIOVISUAL MEDIA	100% - 12 Months
P.03.03	SCIENTIFIC COLLECTIONS	100% - 12 Months
P.04.01	EQUIPMENT	5% - 240 Months
P.04.02	APPARATUS AND RELATED ACCESSORIES	20% - 60 Months
P.04.03	TOOLS AND RELATED ACCESSORIES	20% - 60 Months
P.05.01	GENERAL PLANT	5% - 240 Months
P.05.02	SPECIFIC PLANT	15% - 80 Months
P.05.03	MACHINERY	15% - 80 Months
P.06.01	BUILDINGS	3% - 400 Months
P.06.02	TEMPORARY BUILDINGS (CANOPIES, SHEDS, ETC.)	10% - 120 Months
P.07.01	PROTOTYPES	---
P.08.01	RIGHTS AND PATENTS, FILINGS AND EXTENSIONS	20% - 60 Months
P.08.02	SOFTWARE LICENCES	20% - 60 Months
P.08.03	TRADEMARKS, CONCESSIONS AND USAGE LICENCES	20% - 60 Months

A longer or shorter depreciation period compared to the above table can be defined in relation to the actual residual useful life of the asset.

The circumstances that lead to a different depreciation period must be stated, justified and substantiated. These circumstances may include:

- destructive use of the asset for research purposes
  - faster or slower obsolescence of the asset, depending on the use made of it in research
  - particularly intensive or limited use of the asset, compared to normal usage standards.
2. Prototypes, even though they can be subject to inventory, are not subject to amortisation/depreciation and are not represented in the balance sheet. The purpose of the inventory register is to render the asset traceable and provide it with a utilisable value for insurance purposes. The registration must be made by means of direct loading and the book or loading value must be determined by the Agent in charge who will take into account all the costs incurred for the realisation.

### Art. 13 – Unloading procedure

The inventory unloading operations as per Article 57 of the RAFC, are carried out according to the following procedure:

- a) The Agent in charge sends a request, by letter or e-mail ([serviziobilanci@polimi.it](mailto:serviziobilanci@polimi.it)), at the Balance Sheet Service with the list of the assets to be discharged;
- b) The Balance Sheet service draws up a Discharge Order which it subsequently sends to the General Manager. In conclusion, it files the original and sends a copy to the Requesting party;
- c) In the case of the Campuses and the Departments, it will then be the Requesting party who makes the discharge from the IT inventories while, in the event of the Area, it will be the same Accounting



controls and Asset registrations service which will take on this task informing the Requesting party when it has taken place.

**Art. 14 – Deduction of Value Added Tax**

As indicated in Article 58, the Politecnico di Milano has a contractual ability which permits it to carry out commercial activities as well as institutional ones.

As envisaged by current legislation, and in particular by Article 19 *ter* of Italian Presidential Decree No. 633/72, with regard to the bodies indicated in Article 4.4 (public and private bodies whose exclusive or main purpose does not involve commercial or agricultural activities), which the Politecnico di Milano falls under, only the tax relating to the purchases and imports made when carrying out commercial or agricultural activities can be deducted.

With regard to the purchases made when carrying out institutional activities, the Politecnico di Milano does not take steps to recovery the tax paid, since in this case it is considered to be on the same footing as a private consumer.

**Art. 15 – Below threshold contracts**

The cost-effective expenses referred to in Article 62 of the RAFC might relate to any product category and are carried out in compliance with the Regulation for awarding contracts with an amount below the EU threshold value of Politecnico di Milano. The Director General lays down the procedures and the related forms to support expenses for below threshold contracts.

The procedures and the forms will be included in a special section of the University Intranet.

**Art. 16 - Disposal and exchange of real estate properties and movable assets**

Pursuant to Article 73.4, with regard to the disposal and exchange of movable assets with a value of less than Euro 40,000, all the deeds necessary are adopted by the General Manager.