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Title I Class 3

UOR AG

POLITECNICO DI MILANO

THE RECTOR

HAVING REGARD TO Presidential Decree issued on 11.07.1980, no. 382 "Review of university teaching staff, its training section and organisational and teaching testing", as amended;

HAVING REGARD TO Law no. 168 issued on 09.05.1989, "Establishment of the Ministry for Universities and Scientific and Technological Research", as amended;

HAVING REGARD TO Law no. 241 issued on 07.08.1990, "New rules regarding the administrative procedure and the rights of access to administrative documents", as amended;

HAVING REGARD TO Lgs. D. no. 196, issued on 30.06/2003 "Personal data protection code" as amended;

HAVING REGARD TO Law no. 240 of 30.12.2010, "Rules on the organization of universities, academic staff and recruitment, as well as delegation to the Government to enhance the quality and efficiency of the university system", as amended, and the related implementing ministerial decrees;

HAVING REGARD TO Lgs. D. no. 18 issued on 27.01.2012 "Introduction of an economic-asset related and analytical accounting system, single financial statements and consolidated financial statements in universities, in compliance with article 5, paragraph 1, point b) and 4, point a) of Law no. 240 issued on 30 December 2010;

HAVING REGARD TO Lgs. D. no. 49 issued on 29.03.2012 "Rules for planning, monitoring and assessing financial and recruitment policies in universities, to implement the delegating provision included in article 5, paragraph 1, of Law no. 240 issued on 30 December 2010 and to achieve the objectives listed in paragraph 1, points b) and c), in compliance with the rules and management decrees established in paragraph 4, points b), c), d), e) and f) and in paragraph 5";

HAVING REGARD TO R.D. no. 623/AG issued on 23.02.2012, with which the Statute of the Politecnico di Milano was issued;

HAVING REGARD TO R.D. no. 2959/AG issued on 20.11.2012, with which the General Rules of the University were issued;

HAVING REGARD TO R.D. no. 699/AG issued on 27.02.2013, with which the Rules for Administration, Finance and Accounting of the Politecnico di Milano were issued;

HAVING REGARD TO the deliberation implemented by the Board of Governors on 17 December 2013 concerning the endorsement of the new Rules for Administration, Finance and Accounting of the Politecnico di Milano, with vote in favour expressed by the Academic Senate in the meeting held on 16 December 2013;

HAVING REGARD TO the note of the Director General, prot. no. 09 - Class I/3 issued on 7 January 2014 for the delivery of the new set of Rules for Administration, Finance and Accounting, together with the annexed documents, to the Ministry of Education, University and Research, for the opinion required in article 6 of the above mentioned Law no. 168 issued on 09.05.1989;

CONSIDERING that the terms listed in article 6, para. 9 of Law no. 168 issued on 09.05.1989 have been applied and that, in the absence of notifications from the Ministry of Education, University and Research, it is possible to proceed with the Rules for Administration, Finance and Accounting of the Politecnico di Milano;

HEREBY DECREES

Art. 1

1. The Rules for Administration, Finance and Accounting of the Politecnico di Milano are issued as shown in the annex, which is an essential part of this rectoral decree.

2. The Rules for Administration, Finance and Accounting of the Politecnico di Milano come into effect on the day the rectoral decree is issued.
3. When these new Rules come into force, the Rules for Administration, Finance and Accounting of the Politecnico di Milano issued with R.D. no. 699/AG (27.02.2013) cease to be effective.

RULES FOR ADMINISTRATION, FINANCE AND ACCOUNTING OF THE POLITECNICO DI MILANO

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CHAPTER I - PRINCIPLES AND PURPOSES

Art. 1 - Accounting principles and bases of the financial statements

- 1) The administration activities of the Politecnico di Milano are aimed at ensuring the pursuit of institutional aims, guaranteeing economic, financial and asset-related balance in the short and long term, in compliance with the accounting principles and bases for financial statements included in the current laws. The administrative-accounting processes in particular are inspired by the principles of lawfulness, transparency, efficiency, effectiveness and affordability. They aim at obtaining the responsible management of resources and achieving the established objectives.

Art. 2 - Purposes of the Rules for Administration, Finance and Accounting of the Politecnico di Milano

- 1) These Rules are put into effect in compliance with article 6 and 7 of Law no. 168 (issued on 9 May 1989) and as amended and pursuant to Law no. 240 (issued on 30 December 2010) and Lgs. D. no. 18 (issued on 27 January 2012). The Rules define the accounting system, the administrative system, their structure and purposes, the various accounting processes (planning, management, final balance and review of projection) and the control system.
- 2) The structure of the accounting plan for general and analytical accounting, the rules that apply to accounting records, the applied criteria for financial statements, the procedures and methods for the financial control required to ensure the sustainability of the administrative actions are defined by the Director General and approved by the Board of Governors.

CHAPTER II - ORGANISATION OF THE ACCOUNTING SYSTEM

Art. 3 – Management Centres

- 1) The Management Centres are organisational units that use the resources available to them and are liable for the correct management of the above mentioned resources.
- 2) The Management Centres are:
 - a) Management Areas;
 - b) Departments;
 - c) Campuses

Art. 4 – Management Areas

- 1) Resources are assigned to the Management Areas by the Director General when the economic budget and the annual investments are approved. The Areas manage the resources independently.

Art. 5 – Departments

- 1) The Departments have management and administrative independence in the limits and the ways described in these Rules and as described in detail in the specific articles below.
- 2) The administrative-accounting activities of the Department are managed by the Department Manager as part of the objectives defined by the Director General and the Head of the Department.

Art. 6 – Campuses

- 1) The Campuses have management and administrative independence in the limits and ways described in these Rules and as described in detail in the specific articles below.
- 2) The administrative-accounting activities of the Campus are managed by the Department Manager as part of the objectives defined by the Director General and the Vice Rector of the campus.

Art. 7 – Principles of the accounting system

- 1) The Politecnico implements the accounting system and the single financial statements of the university, in addition to the analytical accounting procedures and systems.
- 2) The Politecnico adopts the principles listed in article 1 of these Rules in accounting entries and in the preparation of summary records.

Art. 8 – Survey systems

- 1) General accounting complies with the principles of the economic and asset-related accounting system listed in these Rules.
- 2) Analytical accounting:
 - a) defines the assignment of resources to the Management Centres (and therefore the upper expenses limit) in the single annual budget with authorisation of expenditure;
 - b) is used to check the actual residual availability of resources during resource management, and therefore to authorise every individual operation;
 - c) in the final balance stage, permits the economic analysis aimed at improving management efficiency and effectiveness, by comparing the projected data with the data obtained during the fiscal year.

Art. 9 – Analytical units for assignment

- 1) The analytical units for assignment in the accounting system are:
 - a) the Responsibility centres;
 - b) Proceeds/Cost centres;
 - c) Projects.
- 2) The Responsibility Centres are the Management Centres identified in article 3.
- 3) Proceeds/cost centres can coincide with responsibility centres or they could be a part of one, or they could be the aggregation of costs and proceeds, which are useful for the analytical survey of accounting values that do not correspond to an actually existing organisational unit. Each Centre can be sub-divided internally into other Centres.
- 4) The plan of the Proceeds/Cost centres is approved by the Board of Governors. Any sub-divisions are defined via an action issued by the Director General.
- 5) The Projects identify temporally defined activities with assigned resources and objectives. The Projects can refer directly to Responsibility Centres or Cost Centres.

Art. 10 – Accounting period

- 1) The fiscal year lasts twelve months and coincides with a calendar year.
- 2) With regard to the purposes of the various accounts, the accounting system manages:
 - a) the accounting period corresponding to the fiscal year;
 - b) the accounting period corresponding to divisions in the fiscal year (in-year periods);
 - c) the accounting period corresponding to more than one fiscal year (multi-year periods).

Art. 11 – The Chart of Accounts

- 1) The Chart of Accounts identifies the nature of the purchase operations and use of resources. It is structured in order to guarantee double-entry records.
- 2) The Chart of Accounts for general accounting is associated with the analytical chart of accounts for (among other things) purposes related to the classification of business trips and programmes.
- 3) The projected summary records and the balance summary records mentioned in Chapter III comply with the requirements of the current laws.
- 4) The Board of Governors establishes the definition of and the changes to the chart of accounts. Any sub-divisions are defined via an action issued by the Director General.

Art. 12 – Equity and operating results of the fiscal year

- 1) Equity includes:
 - a) the endowment fund;
 - b) restricted capital assets;
 - c) non-restricted capital assets.
- 2) The endowment fund, at the beginning of the accounting period, is the difference between assets and liabilities in the Statement of Assets and Liabilities minus the restricted and non-restricted capital assets, which were determined analytically when the first Statement of Assets and Liabilities was defined. The endowment fund can be increased or decreased by a reasoned decision of the Board of Governors.

- 3) The restricted capital assets are the immovable property of the non-disposable assets, the funds, reserve funds and capital grants, which have been restricted as a result of the university's decisions, because required by the law or for reasons established by third party donors.
- 4) Non-restricted assets are made up of the operating results at the end of the fiscal year, free reserves deriving from the operating results of previous fiscal years, any free contributions not included in the profit and loss account and by the statutory reserves.
- 5) At the end of the fiscal year, in the case of loss, the Board of Governors must take the measures required to cover the loss.
- 6) The detailed contents of equity from each fiscal year and the destination of positive operating results are in the Integration Note of the financial statements for the fiscal year.

Art. 13 – Financial management of investments

- 1) The single budget of investments listed in article 15 contains the amount of the investments planned for the fiscal year and the required financial cover.
- 2) The financial cover of the investments must be obtained by:
 - a) using the operating results from previous fiscal years;
 - b) using the estimated available resources for the fiscal year in which the investment is planned;
 - c) resorting to loans;
 - d) reducing the intangible assets of the university and using the cash obtained from the sale.

This must be authorised by the Board of Governors in compliance with article 18.
- 3) Should higher costs arise for unexpected investments during the fiscal year, the additional financial resources needed to cover them and/or a reduction of the planned investments must be specified. These changes are established by the Board of Governors.
- 4) The Board of Governors can establish - with a reasoned decision - to turn to the financial market and take out or re-bid loans solely for investments, in compliance with the debt levels established by the current laws.
- 5) The load of the loan amortization quotas cannot interfere with the university's ordinary administrative management - this valuation must be expressly mentioned in the deliberation leading to such decision.

CHAPTER III - SUMMARY ACCOUNTING RECORDS

Art. 14 – Summary accounting records

- 1) Summary accounting records can be divided into two categories, i.e. public documents and management documents. Both document categories are prepared during the projection phase and with the final accounts.
- 2) Public accounting documents serve information purposes in and outside the university. They are prepared and approved according to specific rules, outlined in these Rules. Management documents are for internal purposes, for information and to be used as management tools.

Art. 15 – Public summary accounting records

- 1) Public summary accounting records are prepared by the university according to the accounting principles and financial statements in compliance with the laws in force. They can be divided into projected accounting documents and final accounting documents.
- 2) The public projected summary accounting documents include:
 - a) the university's single annual budget with authorisation of expenditure, which is made up of the annual, projected Economic Budget with authorisation and the Annual Investment Budget with authorisation (which highlights the investments and the resources covering the fiscal year).
 - b) the university's single three-year budget for expenditure, which is made up of the three-year economic budget and the three-year investment budget, in order to ensure all activities are sustainable in the mid term.
 - c) the single annual budget without authorisation of expenditure in financial accounting, prepared in order to consolidate and monitor the accounts of public administration.
 - d) the Report annexed to the projection documents, which describes in detail and completes the information included in the above mentioned documents and explains the criteria used for their

preparation. This report is prepared by the Director General and is presented by the Rector to the Board of Governors after hearing the opinion of the Board of Auditors.

3) The public summary final accounting documents include:

- a) the university's Single Financial statements for the fiscal year, made up of:
 - i. Profit and Loss Account, which highlights the costs and proceeds according to the matching principle of accounting.
 - ii. Statement of Assets and Liabilities, which contains the values of the assets and liabilities at the end of an established fiscal year.
 - iii. Financial Report, which explains the relationship between the sources and the use of financial resources. The structure of the Financial Report highlights the changes in liquidity, i.e. the increase and use of cash and cash equivalents.
 - iv. Integration Note, which supplies information in addition to that contained in the above mentioned documents. This information is required to represent, truthfully and correctly, the assets and financial situation and the economic trend, in addition to explaining the used assessment criteria.
- b) the university's Consolidated financial statements;
- c) the university's single Report in financial accounting, prepared in order to consolidate and monitor the accounting of public administration.
- d) the Management Report, which highlights the results of the activities of research and training and the trend of economic, financial and asset-related management. This report is prepared by the Director General and is presented by the Rector to the Board of Governors jointly with the report prepared by the Board of Auditors.

CHAPTER IV - BODIES IN THE ACCOUNTING PROCESS

Art. 16 – Preamble

- 1) The phases of the university's accounting management are listed below:
 - a) programming;
 - b) management and control;
 - c) final balance;
 - d) review of projection.
- 2) The monocratic and collegial bodies involved in the accounting process are the Academic Senate, the Board of Governors, the Rector, the Director General and the Management Centres.

Art. 17 – Academic Senate

- 1) The Academic Senate directs the Politecnico's scientific and teaching activities, offering, among other things, solutions for the best use of resources.
- 2) With regard to the execution of accounting procedures, according to the Statute, the Senate's duties are:
 - a) to put forward proposals and mandatory opinions on the multi-year strategic planning document, the university's Single annual and multi-annual budget and the university's Single Final balance;
 - b) to determine the criteria for assigning resources to research and teaching units.

Art. 18 – Board of Governors

- 1) The Board of Governors defines long-term programmes according to the proposals and opinions of the Academic Senate. It can direct and control administrative, economic and asset-related management, in compliance with the prerogatives of the units that have management independence according to the Statute;
- 2) With regard to the execution of accounting procedures, according to the Statute, the duties of the Board of Governors are:
 - a) to approve the public summary records listed in article 15;
 - b) to deliver the public summary records to the Ministries and the other appropriate bodies;
 - c) to make decisions on the proposals of the Academic Senate, checking they are economically and financially compatible;
 - d) to approve the Rules for Administration, Finance and Accounting;

- e) to establish the value limits of the investments and expenses that Management Centres can make directly (these limits are considered confirmed every year, unless the Board of Governors makes a change);
- f) to check on the economic-financial sustainability of the university's activities and on the conservation of property;
- g) to rule on the provisions that have economic and financial effects on the university's administration higher than those approved during the budgeting phase and to check the costs are covered;
- h) to rule on the financial cover of investments;
- i) to establish the criteria and the value of the responsibility allowance for the Rector, the Vice Rectors, the Heads of Department, the members of the University Assessment Commission, the Board of Auditors and the members of the Board of Governors;
- j) to approve the contracts and the agreements that cannot be entered by the Management Centres directly because of the subject of the contract, contractual clauses or because the expense limits set by the Board of Governors are exceeded.

Art. 19 – Rector

- 1) The Rector has the task to direct, begin and coordinate teaching and scientific activities. He/she is responsible for pursuing the university's mission according to the quality criteria and in compliance with the principles of effectiveness, efficiency, transparency and merit.
- 2) The Rector, as part of the prerogatives granted to the position by the Statute and by Italian rules and laws, has the tasks listed below:
 - a) to propose to the Board of Governors - considering the proposals and opinions of the Academic Senate - the university's multi-year strategic planning document;
 - b) to propose to the Board of Governors, with the help of the Director General and considering the proposals and opinions of the Academic Senate, the public summary records;
 - c) to adopt, if necessary and for urgent reasons that are not deferrable, administrative provisions that require the written opinion of the Board of Governors and the Academic Senate, and that are subject to ratification in the first useful session;
 - d) with the Director General, to monitor the overall trend of the university's economic, financial and asset-related management.

Art. 20 – Director General

- 1) The Director General is responsible for the lawfulness, impartiality, transparency and positive trend of the university's administrative and financial management. He/she is also responsible for the overall organisation of the university' real estate assets and human and technical resources. The Director General is responsible for defining, in compliance with the Statute and the rules, the procedures the university must apply in the use of tools, human and financial resources.
- 2) The Director General, as part of the prerogatives granted to the position by the Statute and by Italian rules and laws, has the tasks listed below:
 - a) to deal with the execution of the programmes defined by the governing bodies according, among other things, to specific projects, taking the necessary management steps;
 - b) to present, annually, a report on the performed activities and the obtained results to the Academic Senate and the Board of Governors, as part of the aims defined by the governing bodies;
 - c) to prepare the university's Single annual budget, taking into account the yearly and multi-year strategy lines defined by the relevant academic bodies, the university's Single final balance and the related technical reports, according to the financial programme and the distribution plan for resources (including the multi-year plans);
 - d) with the Rector, to monitor the overall trend of the economic, financial and asset-related management;
 - e) to achieve the aims established by the governing bodies, the Director General can establish expenses independently (in the limits set by the budget);
 - f) to prepare, jointly with the Rector, the proposals for the Board of Governors with regard to the financial cover for investment costs;
 - g) to represent the Politecnico in public-law contracts, or to appoint (issuing a specific order) a delegate to perform such role.

Art. 21 – Management Centres

- 1) Management centres are identified as Responsibility Centres in the administrative-accounting system.
- 2) With regard to accounting processes, the Management Areas perform the tasks listed below:
 - a) joint programming with the Director General with regard to the use of the assigned resources, according to the guidelines for the university's programmes and the needs of the units;
 - b) to exercise the powers to spend and purchase resources conferred to the head of the Area as part of the programming mentioned in the point above and the assigned fields of action (as well as any delegated by the Director General);
 - c) checking on the general trend of the economic, financial and asset-related management in the fields that regard them, with the head of the Area taking on the related responsibility.
- 3) The Management Areas deal independently with the administrative management of assets and liabilities and the recording of administrative documents in the administrative-accounting system. In particular, they manage active contracts and accounts receivable, management of orders, purchase contracts and payable invoices. The related accounting management is the responsibility of Administration and Finance, which deals with the issue of payment and collection orders.
- 4) The Departments allocate the resources assigned by the Board of Governors via the university's Single budget, the resources gained independently through agreements and contracts on behalf of third parties they have entered, the resources from public and non-public funds and those available from previous managements.
- 5) According to the allocation mentioned in the paragraph above, resources are destined to specific programmes, projects and activities.
- 6) The procedures to use the resources mentioned in the previous paragraphs consist in the request to purchase and the purchase procedure.
- 7) The request to purchase is the responsibility of:
 - a) the project's Scientific Coordinator, in the case of purchases using funds from external funding sources or specific projects, net of the sums paid to the department and university, with the exception of those of limited value, funded by external contracts, the start of the purchase procedure is conditional to the favourable opinion of the Head of the Department;
 - b) the Department Manager (or his/her delegate), in the case of purchases for safety matters;
 - c) the Head of the Department (or his/her delegate), in the case of other purchases.The purchase procedure is the responsibility of the Department Manager, who must guarantee compliance with the laws and the lawfulness of the purchase itself, in addition to guaranteeing that supply quality objectives are met and delivery times are respected.
- 8) The Departments deal independently with the administrative management of assets and liabilities and the recording of administrative documents in the administrative-accounting system. In particular, they manage active contracts and accounts receivable, management of orders, purchase contracts and payable invoices. The related accounting management is the responsibility of the Department, which must, among other things, deal with the issue of payment and collection orders and that must file the documentation required by these Rules.
- 9) The Campuses allocate the resources assigned by the Board of Governors via the university's Single budget, the resources acquired independently through agreements and contracts on behalf of third parties they have entered, the resources from public and non-public funds and those available from previous managements.
- 10) According to the allocation mentioned in the paragraph above, resources are destined to specific programmes, projects and activities.
- 11) The procedures to use the resources mentioned in the previous paragraphs consist in the request to purchase and the purchase procedure.

The request to purchase is the responsibility of:

 - a) the project's Scientific Coordinator, in the case of purchases using funds from external funding sources or specific projects, net of the sums paid to the department and university; in the case of the purchase of movable assets, with the exception of those of limited value, funded by external contracts, the start of the purchase procedure is conditional to the favourable opinion of the Campus Vice Rector;
 - b) the Department Manager (or his/her delegate), in the case of purchases for safety matters;
 - c) the Vice Rector of the Campus (or his/her delegate), in the case of other purchases.

The purchase procedure is the responsibility of the Department Manager, who must guarantee compliance with the laws and the lawfulness of the purchase itself, in addition to guaranteeing that supply quality objectives are met and delivery times are respected.

- 12) With regard to the part they are responsible for, the Campuses deal independently with the administrative management of assets and liabilities and the recording of administrative documents in the administrative-accounting system. In particular, they manage active contracts and accounts receivable, management of orders, purchase contracts and payable invoices. The related accounting management is the responsibility of Administration and Finance, which deals with the issue of payment and collection orders.

CHAPTER V - PROGRAMMING

Art. 22 - Subject, purposes and principles of the programming and budgeting processes

- 1) The purpose of the programming process is to define the operating programmes and aims of the university over an annual and three-year period. It must guarantee that all the university's activities are sustainable. With regard to the accounting aspects, it is described in:
 - a) the university's single annual budget with authorisation of expenditure;
the university's single annual budget with authorisation of expenditure must ensure economic, financial and asset-related balance. In the case of imbalance, the reserves of the non-restricted capital assets must be used.
 - b) the university's three-year single budget;
The university's three-year single budget must guarantee the mid-term sustainability of all activities, according to the three-year plans for programming and staff recruitment and to the three-year programmes adopted pursuant to the current laws.

Art. 23 – Definition of programming lines

- 1) The lines for annual and three-year programming are proposed by the Rector and approved by the Board of Governors, after hearing the opinion of the Academic Senate on the parts that concern that body, no later than 31st October of the year before the lines refer to.
- 2) The Director General lays out the actions to pursue the strategic objectives by assigning the objectives to the Managers and Department Managers.

Art. 24 – Preparation of the university's single annual budget with authorisation of expenditure

- 1) Every Management Centre prepares its budget proposal, including its current accounting entries and investments according to the instructions in the chart of accounts.
- 2) The Rector and the Director General, when defining the budget, implement the contents established in the programming lines with regard to assignments to the Management Centres.
- 3) The resources assigned by the Board of Governors to the Management Centres are part of the university's Single budget and are entered in the appropriate Responsibility Centre in the administrative-accounting system.
- 4) The resources the Management centres obtained independently do not have prior authorisation but, after they are acquired, they are entered in the appropriate Responsibility Centre in the administrative-accounting system and become automatically available to use.
- 5) The Director General, at the end of the budget definition process, prepares the university's Single annual budget with authorisation of expenditure, which will then be presented by the Rector to the Board of Governors for approval, after hearing the opinion of the Academic Senate on the parts that concern that body.
- 6) The university's Single annual budget with authorisation of expenditure must be approved no later than 31st December of the year before the fiscal year it refers to.

Art. 25 – Provisional balance of the fiscal year

- 1) If the Board of Governors cannot approve the university's Single annual budget with authorisation of expenditure within the deadline, it will make a deliberation to authorise the provisional budget of the fiscal year, so that normal operations may proceed.

- 2) The provisional balance cannot be authorised for more than three months. During this period the only expenses allowed are ordinary, mandatory expenses, expenses related to ongoing multi-year projects and about to expire in the provisional fiscal period.

Art. 26 – Preparation of the university's single three-year budget

- 1) Every Management Centre prepares its budget proposal, including its current accounting entries and investments according to the instructions in the chart of accounts.
- 2) The Director General, at the end of the budget definition process, prepares the university's Single three-year budget, which will then be presented by the Rector to the Board of Governors for approval, after hearing the opinion of the Academic Senate on the parts that concern that body.
- 3) The university's Single three-year budget must be approved no later than 31st December of the year before the three-year period it refers to.

Art. 27 – Preparation of the university's single annual budget without authorisation of expenditure for financial accounting

- 1) At the same time the budgets described in article 24 are approved, the Board of Governors approves of a university Single annual budget without authorisation of expenditure in financial accounting, classifying it as required by the laws in force.

CHAPTER VI - MANAGEMENT

Art. 28 – Purposes of the management process

- 1) The purpose of the management process is to record, in the accounting system, the events that are relevant in terms of assets and finance.

Art. 29 – Records of accounting events

- 1) The accounting system aims at surveying management events that concern transactions between the Politecnico and third parties, determining the results that derive from them.
- 2) Accounting surveys consist in the collection and processing of management-related data in order to represent and interpret it.
- 3) General accounting surveys only the events that generate economic, asset-related and financial changes, be they certain, comparable or presumed. The accounting representation of administrative events becomes actual fact when the corresponding figures are determined.

Art. 30 – Variations in credit and debt

- 1) Credit due can be reduced or removed via a deliberation of the Board of Governors only after all the measures to obtain collection have been implemented.
- 2) In the case of Departments, credit due can be reduced or removed via a deliberation of the Department Board only after all the measures to obtain collection have been implemented. In this case the amount of the reduction will affect the funds available to the department or, if there are no available funds, funds assigned in the future will be reduced by that amount.
- 3) Departments can, as part of their management independence, create a specific fund to guarantee credit to be collected.
- 4) Small credits due (no higher than €500.00 each) that arose in previous fiscal years can be removed from the financial statements.
- 5) Changes in credit and debt must be the subject of a specific deliberation by the Board of Governors or the Department Board with regard to matters addressed in the previous paragraphs, after hearing the opinion of the Board of Auditors.

Art. 31 – Responsibilities

- 1) The Management Centres are responsible for:
 - a) in accounts receivable, all the phases of the resource acquisition process and the related budget confirmation. Certification to that end is provided by the formal assignment of the contribution in the university or the supply of the service by the organisation in commercial contexts.

- b) in accounts payable, all the phases of the goods and services purchase process, including the related administrative management. The Centres are therefore responsible for paying for amounts due, certifications of delivery/supply, congruity and testing if required.
- 2) Administration and Finance are responsible for:
 - a) in accounts receivable, the correct accounting of income;
 - b) in accounts payable, checking financial cover and, only in the case of expenses paid by the management areas, of assigning the cost to the correct account in the statement.

Art. 32 – Management of liquid assets

- 1) Administration and Finance are responsible for programming and managing the cash flow of the entire university, inferred from the programmes made by the Management Centres, pursuant to the laws in force.
- 2) Each Management Centre is responsible for programming its cash requirements.
- 3) The cash flow service is managed by a bank via a special agreement endorsed by the Board of Governors. Post office accounts can be used for special requirements and the sums must be periodically transferred to the university's bank at least once every three months.
- 4) The Bursar and the Department Managers have a cash fund to pay for small expenses. The highest value of the cash fund is set by the Board of Governors. It is assigned and made available for management at the beginning of every fiscal year. Additional cash can be added during the fiscal year upon submission of an expense report. The Bursar and the Department Managers prepare an statement of use of the cash fund, annexing evidence of the expenses incurred, which have been duly recorded in the accounting system.
- 5) A credit card can be used when that is the most convenient payment method, including cases in which it reduces administrative procedures or it is the most suitable method of payment for the nature and features of the expense.

Art. 33 – Periodical budget control

- 1) Budget controls are performed, annually and during the year, by individual Management Centres and by the offices appointed by the Director General. The aim of the control is to check that what has been planned is correct and if there are any deviations, so management issues can be addressed immediately by identifying and implementing the required corrective measures.

CHAPTER VII - OPENING AND CLOSING ENTRIES

Art. 34 – The annual closing process

- 1) The aim of the closing process is to determine the values to enter upon final balance in the public summary accounting records that concern the university as a whole.
- 2) The final balance process is performed at the end of the fiscal year.

Art. 35 – Closing account records

- 1) The closing accounting entries are divided into:
 - a) adjusting accounting entries
 - b) final closing entries
- 2) The Integration Note to the university single financial statements for the fiscal year explains in detail the contents and the principles for the preparation of the public summary accounting records.
- 3) At the time of closing, any residual yearly available budget is reduced to zero for the management areas and campuses, whereas it is carried forward in the availability of the next fiscal year for the Departments.
- 4) Credits or debts found at the end of the fiscal year are the responsibility of and belong to the Management Centre that has them in its account records.

Art. 36 – Preparation and approval of the summary accounting records of the end of the fiscal year

- 1) Once the closing accounting entries are complete, the Director General prepares the university single financial statements for the fiscal year which are made up of: Profit and Loss Account, Statement of Assets and Liabilities, Integration Note, Financial Report.

- 2) For the purposes in to the previous paragraph, the Department Board approves of the report on the economic and financial results related to all the funds managed by its Management Centre no later than 15 March. Over the next five days, it will deliver the report to the Head of Administration and Finance.
- 3) The Director General, at the same time the documents listed in paragraph 1 are prepared, prepares the university's Single Financial Report in financial accounting.
- 4) The university single financial statements for the fiscal year are presented by the Rector to the Board of Governors for approval, after hearing the opinion of the Academic Senate on the parts that concern that body, no later than 30th April of each year. The statements are supplied with a report from the Board of Auditors that states the document matches the accounting results and that it contains assessments and opinions on the correctness of the administrative-accounting management and suggestions regarding its approval.

Art. 37 – Financial report

- 1) The financial report summarizes the sources and use of cash flows, highlighting upon final balance the cover of financial needs deriving from investments in fixed assets, financial and asset-related uses, ordinary and extraordinary current activities.

Art. 38 – Single university report in financial accounting

- 1) At the same time the documents listed in article 36 are approved, the Board of Governors approves a university Single Financial Report in financial accounting prepared by the Director General with the help of the Head of Administration and Finance, who guarantees it has the requirements requested by the laws in force.

Art. 39 – Opening entries

- 1) The final balance of the accounts related to Assets, Liabilities and Equity are the opening balances of the new accounting period. At the beginning of the new fiscal year the balances of the Statement of Assets and Liabilities are opened again.

CHAPTER VIII - BUDGET REVIEW

Art. 40 – Purposes of the budget review process

- 1) The aim of the budget review process is to update the data contained in the single annual budget in relation to the management trend during the year.

Art. 41 – Changes to the budget

- 1) During the year the budget may be changed following one of the events listed below:
 - a) changes (increases or decreases) in the assignment of resources with restricted destination of use;
 - b) situations that require budget adjustment because of:
 - higher costs or new requirements that need funding;
 - lower income compared to the predicted amount;
 - assignment of new funds without restricted destination of use;
 - allocation of income/absorption of losses found at the end of the previous fiscal year;
 - c) remodulation of costs in the assigned budgets, which could regard differences between the economic budget and the investment budget or vice versa or in each budget.

Art. 42 – Authorisation for changes in the public budgeting accounting documents

- 1) The Board of Governors grants the authorisation to the changes listed in the previous article, with the exception of:
 - a) changes in the resources with restricted destination of use because there are new or higher assignments from outside, which require the activation of an equal outgoing availability, which are - for the part that regards the Management Areas - taken on by the Head of Administration and Finance on proposal by individual areas (by the Department Manager in the case of Departments and Campuses);
 - b) new modulations in the individual budgets available to the Management Centres that are - for the part regarding the Management Areas - authorised by the Director General following the proposals by

individual areas (by the Head of Department/Vice Rector of the Campus in the case of Departments and Campuses);

- c) variations in the budget of the Departments and Campuses with regard to resources acquired independently through entered agreements and contracts on behalf of third parties which are authorised by the Head of Department/Vice Rector of the Campus.
 - d) Changes in sub-accounts that are in the same authorisation level are carried out by the head of the Management Centre.
 - e) The Board of Governors must be informed of the changes listed in the points above before the university single financial statements for the fiscal year are approved.
- 2) Changes caused by reduced resource availability and authorised by the Board of Governors mean that the budget of the Management Centre will have to deal with deviations from the projections.
 - 3) If needed and if urgent, changes that are to be dealt with by the Board of Governors can be ordered by the Rector and submitted for ratification by the Board of Governors at a later date.

CHAPTER IX - CONTROLS

Art. 43 – Control system

- 1) The aim of the internal controls is to ensure management is impartial and fair with regard, among other things, to affordability, efficiency and effectiveness of the university. Controls are performed by:
 - a) the Assessment Commission;
 - b) the Board of Auditors.
- 2) Internal control duties are also performed by accounting offices and dedicated units in the Internal Audit, as specified in the articles below.

Art. 44 – The Assessment Commission

- 1) The Assessment Commission has the duties listed in Law no. 370 (issued on 19.10.1999) and subsequent amendments, by Law no. 240 (issued on 30.12.2010) and subsequent amendments and by the Statute of the Politecnico, which defines who the unit members are and the areas of intervention.

Art. 45 – The Board of Auditors

- 1) The Board of Auditors checks on the administrative-accounting correctness of the university's deeds. The composition and the duties of the Board are governed by law no. 240 (issued on 30.12.2010) and subsequent amendments, by the Statute of the University and the laws in force governing the matters the Board deals with.
- 2) The Board performs all the controls on the economic, asset-related and financial management, checking that all issued deeds comply with the laws in force.
- 3) The Board checks that the accounting books and records are managed and completed properly, examines the public summary accounting records listed in art. 15 and their annexes.
- 4) The Board periodically performs cash audits and checks on the existence of assets and owned securities, deposited securities, cautionary securities and securities held in custody.
- 5) The Board prepares the report listed in article 15 which must state the correspondence between the balance sheet and the accounting records. It must also contain considerations on the correctness of financial, accounting, economic and asset-related management.
- 6) The Auditors can, at any time and individually if they wish, perform inspections, checks and controls as listed in paragraph 2 (after informing the Chairman of their intention). The inspections, checks and controls must then be submitted to the attention of the Board.
- 7) To carry out their duties, all auditors have the right to read all the administrative and accounting deeds of the university.

Art. 46 – Internal audits

- 1) The Director General, through the appropriate offices, can define and implement a plan of internal audits with the aim of checking on the correctness of the administrative and accounting procedures in the Management Centres.
- 2) The aim of internal audit activities is to continuously improve the university's internal processes, according to the need to develop the rules and internal procedures.

- 3) The results of the audit activities (which can include specific reports) are sent directly to the Director General, the Managers of the Management Areas and the Managers of the Centres, in order to check:
 - a) the integrity of processes and compliance with laws and regulations;
 - b) expertise and accuracy in document management;
 - c) that information is complete, reliable and delivered promptly;
 - d) management of internal and external risks.

Art. 47 – Analysis of management results

- 1) The offices listed in article 43, paragraph 2 analyse the results of management aimed at checking the level of implementation of the programmed objectives and the effectiveness, efficiency and the level of affordability in the activities to achieve the above mentioned objectives. The Management Centres must provide all the required elements to perform the analysis.
- 2) The analysis activity is aimed at systematically monitoring and preventing possible critical issues linked to the activities carried out by the various Management Centres. To that end, the risk areas in the university's management are identified and constantly updated.

Art. 48 – Strategic control and assessment

- 1) The purpose of the assessment and strategic control is to check that the decisions made in the directives and the other policy-oriented deeds are actually implemented.
- 2) The assessment and strategic control activities consist in the analysis, pre- and post-implementation, of the coherence and any deviations between the institutional missions, the identified objectives, the operating decisions taken and the assigned material, financial and human resources.

CHAPTER X - ASSETS

Art. 49 – Assets

- 1) The university's assets are, in compliance with the laws in force, made up of:
 - a) tangible fixed assets;
 - b) intangible fixed assets;
 - c) financial fixed assets.

Art. 50 – Tangible fixed assets

- 1) Tangible fixed assets are subject to inventory and are divided into:
 - a) unmovable property
 - b) movable property
- 2) Individual items and collections of historical, archaeological and artistic value must be described in an additional, separate inventory, with the information needed to identify them.

Art. 51 – Intangible fixed assets

- 1) The intangible fixed assets are the brands, patents and other intangible fixed assets defined by the rules in force. They are subject to inventory.

Art. 52 - Financial fixed assets

- 1) Financial fixed assets are made up of shares, credits and other securities.
- 2) They are not subject to inventory.
- 3) Financial activities that are not fixed assets are included in the operating assets of the statement of assets and liabilities.

Art. 53 – Criteria for entry and assessment of assets

- 1) The criteria for the entry and assessment of assets and liabilities are defined according to the laws in force.

Art. 54 – Amortization of fixed assets

- 1) Tangible and intangible fixed assets, which can be used for limited time, must be systematically amortized, in compliance with tax criteria, in each fiscal year according to the residual possibilities of use.

Art. 55 – Consignees of movable property

- 1) The Politecnico's movable properties are entrusted to the Director General, who can appoint the officers responsible for them. Departmental property is entrusted to the Heads of Departments, who can appoint the officers responsible for them.
- 2) The above mentioned consignees are responsible only for looking after the movable properties, which consists in performing, diligently and with care, the conservation activities that maintain the properties in the appropriate conditions to serve the purpose they are destined to, in the limits of unforeseeable or *force majeure* events.
- 3) If the consignees change, the exchange takes place after the properties have been actually surveyed. The related report is undersigned by the old consignee and the new consignee.

Art. 56 – Consignees of immovable property

- 1) The Politecnico's immovable properties are entrusted to the Director General, who can appoint the officers responsible for them. Departmental units and areas are entrusted to the Heads of Department, who can appoint the Department Managers as the officers responsible for them.
- 2) Consignees must implement all the actions required to keep the property consigned to them in good condition. They are responsible for the property in compliance with the public provisions on asset administration and public general accounting.
- 3) Any work that leads to the transformation of the properties or modifications in the properties (or the facilities in them), as well as any changes in the kind of use the property is destined to requires the prior authorisation of the General Management.
- 4) The methods and conditions for the assignment of service accommodation are established in a specific provision issued by the Director General.

Art. 57 – Recording and removing property

- 1) Goods are inventoried according to receipts signed by the consignee.
- 2) The Director General can remove inventoried goods from the inventory on request by the consignee.
- 3) The asset records are updated according to inventory receipts and the inventory picking list.
- 4) At the end of the amortization period, the properties are automatically removed from the inventory.
- 5) The inventory accounts are closed at the end of every fiscal year.

CHAPTER XI - COMMERCIAL OPERATIONS

Art. 58 – Commercial capacity

- 1) The Politecnico has full commercial independence, which is exercised in full in public and private law and in compliance with its own institutional purposes.
- 2) Commercial operations are governed by these Rules, by the provisions of the internal Regulations in compliance with the laws in force.
- 3) The Politecnico can use (among other things) operations of a commercial nature to find financial resources to use for institutional purposes.

Art. 59 – Public contracts for work, services and supplies

- 1) Public contracts for work, services and supplies are governed by the laws in force.
- 2) In the expenditure limits approved by the Board of Governors in the budget phase, the contractual powers, including the decision to contract out, belong - in the case of management areas - to the Director General. He/she can delegate managers (in the expenditure limits set by him/her). In the case of Departments and Campuses they belong to the Department Manager in the limits set by the Board of Governors pursuant to article 18, paragraph 2 and as part of the programming and powers described in paragraphs 7 and 11 of article 21 in these Rules. The Board of Governors must deliberate on commercial operations outside the provisions set forth in the previous paragraph.
- 3) The Board of Governors can reserve the right to be the sole body to deal with specific kinds of contracts, including those part of allocation of expenditure approved in the budget.

- 4) The Director General or his/her delegate or one of the Managers must undersign contracts of the kind described above.

Art. 60 – Unique Manager of the Procedure and Contract Execution Manager

- 1) In compliance with the laws in force, a Unique Manager of the Procedure (and, if required by the law, the Contract Execution Manager) must be identified for every contract-related procedure.
- 2) The UMP and the CEM are appointed in the Decision to Contract out or in another deed issued by the same signing subject.
- 3) The conditions for the identification and the duties of the UMP and CEM are established by the laws in force and by the specific University Regulations governing administrative procedures.

Art. 61 – Procedures to identify the contracting party

- 1) Supplies are obtained using the framework conventions of CONSIP spa, if the required services or goods are available via agreements and the agreements' contractual conditions allow it.
- 2) For supplies that cannot be included in the cases listed in paragraph 1, the Director General (or his/her delegate) is the only person who can identify a contracting party through an open procedure and restricted procedure.
- 3) The Director General (or his/her delegate) is the only person who can identify a contracting party through a negotiated procedure with limited tendering.
- 4) The identification of the contracting party for ordinary and necessary operating expenses and the controls on the mandatory requirements established by the laws in force are to be performed by the Director General and the Managers (or their delegates) in the case of management areas. In the case of Departments and Campuses the actions above are performed by the Department Manager in the limits set by the Board of Governors pursuant to article 18, paragraph 2 and as part of the programming and powers described in paragraphs 7 and 11 of article 21 in these Rules.
- 5) A Committee appointed by the signatory of the Decision to Contract out deals with tenders to be awarded according to the criterion of the most economically advantageous bid.

Art. 62 – Ordinary and necessary operating expenses

- 1) In the limits established by the budget, ordinary and necessary operating expenses can include the costs for goods and services and for the execution of work costing less than the limit established by the laws in force.
- 2) The supply of goods, services and work described above are performed via negotiated procedure for the award of piecework contracts with offers from no fewer than five companies. The contract can be awarded directly to a trusted company when the cost is not higher than €40,000.00.
- 3) Ordinary and necessary operating expenses are made via the framework conventions of CONSIP spa, if the required services or goods are available via agreement and the agreement's contractual conditions allow it.
- 4) Ordinary and necessary operating expenses are made using the public administration's electronic market (MEPA) of CONSIP spa or other electronic markets created pursuant to article 328, paragraph 1 of the regulations in D.P.R. no. 207, issued on 05 October 2010. Using negotiated procedures, including direct awards of contracts, outside the electronic markets above, is permitted only if the product category is not included in the calls for tenders published in the electronic market.
- 5) Using negotiated procedures, including direct awards of contracts, outside the electronic markets above, is also permitted after a negotiated procedure (RFQ) via electronic market for which no bid has been received, on condition that the conditions are the same or better than the starting ones.
- 6) Ordinary and necessary operating expenses refer to work, supplies and services required to deal with ordinary and extraordinary needs that, by their nature or total value, cannot be suitably purchased with ordinary tender procedures in an economically advantageous manner.

Art. 63 – General provisions regarding entering contracts and agreements

- 1) Contracts are entered according to public or private law according to the rules in force, including via the exchange of commercial correspondence, use of IT/long-distance tools as listed in the laws in force.

Art. 64 – Contracts that must be public-law contracts

- 1) The contracts listed below must be entered in public administration form:

- a) tender contracts following calls for tenders with open or restricted procedure;
- b) contracts that must be public-law contracts because the Director General has expressly established so.

Art. 65 – Deposit

- 1) To guarantee the execution of the contract, the companies must provide suitable deposits if the value of the contract is higher than €200,000.00, unless the applicable rules in force require a deposit for contracts with a lower value.
- 2) The Politecnico reserves the right to require suitable deposits for contracts with value below €200,000.00.

Art. 66 – List of suppliers

- 1) The Politecnico creates the list of suppliers, companies and people interested in supplying services related to contracts for the provision of work, goods and services or for the provision of professional services. They must be considered suitable for that purpose according to the general requirements listed in the rules in force to enter contracts with Public Administration, in addition to having technical specialisation, economic potential, production or commercial capacity and correctness.
- 2) Suppliers in this list will be given priority in the selection of suppliers to be called for purchase operations that cannot be performed through CONSIP or MEPA agreements.

Art. 67 – Lessee lettings of immovable property

- 1) The Director General, following the deliberation of the Board of Governors, is responsible for the lessee lettings of immovable property.

Art. 68 – Loans

- 1) In the pursuit of institutional aims, Management Centres can enter loan contracts. They must highlight the reasons for doing so in the appropriate deeds. Only the Board of Governors can establish leases for the use of immovable property.

Art. 69 – Contracts and agreements for services in collaboration and on behalf of third parties

- 1) The Politecnico can, for consideration, in collaboration with and on behalf of EU bodies and public or private bodies, carry out/provide training activities, studies, research, consultancy services, analyses, controls, calibration, tests and experiments, or other activities with due regard for its institutional aims.
- 2) The activities listed in paragraph 1 are governed by contracts or agreements set out in compliance with specific University Regulations.

Art. 70 – Participation of the university in public procedures

- 1) Through its Management Centres the Politecnico can participate in procedures for the award of public tenders for services in the limits established by Italian and EU laws. Participation is in all cases limited to the tenders for services that can be included in the university's institutional aims and that do not lead to proper professional activities in competition on the market.
- 2) Participation in public procedures can only proceed after the Centre's prior assessment of the full costs (outlay costs and general expenses) and the prior authorisation of the Rector. In all cases, the Management Area that supports the Research Services must be immediately informed by the Centre interested in participating of its intention to participate in the call for tenders. If a contract is awarded it will be governed by the Regulations for Third Parties.

Art. 71 – Valorization of research results

- 1) Patents and other ways of valorizing and using research results are governed by specific Regulations.

Art. 72 – Lessor lettings of movable and immovable property

- 1) Unused (even on a temporary basis) immovable property can be let for the pursuit of the university's aims. The prior decision of the Board of Governors is required. The letting procedures must protect the university's interests and respect the criteria for the determination of rent established by the law and market rates.
- 2) The lettings are arranged by the Director General or his/her delegate, with the prior resolution of the Board of Governors or the Department Board.

Art. 73 – Disposal and exchange of movable and immovable property

- 1) The disposal and the exchange of immovable property is decided by the Board of Governors and it must be reasonably justified with regard to the public interest to pursue in compliance with the laws in force.
- 2) The buyer or the subject who performs the exchange is selected according to criteria established by the laws in force.
- 3) The buyer or the subject who performs the exchange can be selected via a negotiated procedure in exceptional cases if this is particularly convenient economically. The decision must be supported by a resolution of the Board of Governors.
- 4) The provisions listed above apply to the disposal and exchange of movable property as well, with the exception of cases in which the realisable value is lower than the value defined by the Board of Governors. All the deeds required for the disposal or exchange are in that case taken up by the Director General.

Art. 74 – Granting use of areas

- 1) The Politecnico can grant the use of its areas to public and private entities for free or in exchange of payment according to the criteria defined in a specific set of Rules.

Art. 75 – Accepting donations, inheritance and legacies

- 1) The Politecnico can receive donations, inheritance and legacies.
- 2) The Board of Governors authorises the Director General (or his/her delegate) to accept donations, inheritance and legacies.
- 3) In the case of donations that do not require a public deed, destined to Departments, the Director General (or his/her delegate) can express acceptance, with the prior authorisation of the Department Board, after assessing the cost of managing the object of the donation.

Art. 76 – Participation in Societies, Consortia, Trusts and other kinds of associations to achieve the Politecnico's institutional activities

- 1) The Politecnico can establish or enter companies, consortia, trusts and associations with other universities and/or public research bodies for the pursuit of institutional aims all the bodies share.
- 2) The Politecnico can establish or enter university trusts as bodies that are instrumental in the execution of the university's institutional activities, pursuant to the laws in force.
- 3) The Politecnico can take part in joint-stock companies, trusts, consortia and associations with other bodies (including private law bodies) or other previously existing legal entities, to design and execute training and research programmes aimed at the development and transfer of scientific and technological knowledge, as well as to carry out other activities instrumental to teaching and research or at any rate strictly necessary to the achievement of its institutional aims.
- 4) The establishment or inclusion in one of the legal entities listed in the paragraphs above and any changes to the statute are subject to a resolution of the Board of Governors of the Politecnico. The opinion of the Academic Senate (provided on request by the Management Centre concerned) must explain the institutional aims pursued with the initiative, list the costs (see paragraph 5), list the other participating subjects, highlight if the university is to be represented in the management, research and/or training bodies of the subject to be established, highlighting the expected results. The Board of Governors must file the opinion of the Board of Auditors in the records.
- 5) The Politecnico can decide to provide financial support for the incorporation of or the inclusion in the legal entities described in paragraphs 1, 2 and 3.
- 6) The funding will normally be provided by the Management Centre concerned, unless otherwise established by the Board of Governors.
- 7) The Politecnico can take part in Consortia and Societies as described in paragraph 3 at the conditions listed below:
 - a) that, even if undersigning a shareholders' agreement, the Politecnico's liability, in the case of loss of the consortium funds or the share capital, is limited to the university's share and that the Politecnico is guaranteed the right to withdraw if the share capital increases and/or there are changes in the business purpose;
 - b) that the Politecnico is represented in the Board of Governors or in any bodies that programme the research and/or teaching activities of the legal entity described in this paragraph.

- 8) The supply of services related to the activities between the Politecnico and the legal entities described in this article must be governed by specific contracts.
- 9) The destination of any management surplus/equity paid by the subjects listed in this article is established by the Board of Governors of the Politecnico.
- 10) The Rector of the Politecnico appoints or designates the members of the bodies in the entities described in this article. Upon closing of the fiscal year, the Politecnico representatives appointed or designated by the Rector in the entities described in this article, after hearing the involved Management Centres, prepare and submit to the Rector a report on the activity carried out by the entity in question.

Art. 77 – Inter-university Centres

- 1) The Politecnico can join in or participate in the establishment of Inter-university Centres with other universities for the pursuit of shared institutional aims, in compliance with the laws in force.
- 2) Joining in and the establishment of Inter-university Centres is established by the Board of Governors with the prior favourable opinion of the Academic Senate and the unit involved.
- 3) Inter-university Centres are established through agreements (including agreements with private deeds between participating universities). The above mentioned agreements must state which premises and means the Centre will use. They will also govern the relations between the joining parties and the Centre.
- 4) The Rector appoints or designates the staff it has the right to appoint in the Centre's bodies.

Art. 78 – Logos and symbols of the Politecnico

- 1) The logo, brands and symbols of the Politecnico belong to the Politecnico and can be used by third parties with the prior authorisation of the Rector.

CHAPTER XII - PROVISIONS REGARDING THE RIGHT TO UNIVERSITY EDUCATION AND INTERNATIONAL MOBILITY

Art. 79 – Scholarships

- 1) The Politecnico can award scholarships or provide financial support to its students in order to further the training, career and apprenticeship of talented students from economically disadvantaged backgrounds as part of the laws for the right to university education. The student's academic career can also be supported via paid part-time collaborations.
- 2) The Politecnico can award scholarships or financial support to encourage international mobility to its students who are going abroad to complete their training and to students from foreign universities who wish to attend the courses offered by the Politecnico.
- 3) The Politecnico can also award grants for research activities to graduate students and PhD holders.
- 4) The scholarships, grants and financial support can be funded in the limits of the resources available in the university's budget or with external resources.

Art. 80 – Allocation of accommodation

- 1) The Politecnico can enter lease contracts and agreements (including short-term ones), for accommodation to be used by foreign students, professors, researchers and technical/administrative staff that are included in international mobility programmes. Accommodation expenses can be paid by the Politecnico or by the guests.

CHAPTER XIII - PROVISIONS REGARDING STAFF

Art. 81 – Business trips, travel and mobility

- 1) The assignment and the execution of business trips and travel are governed by the specific Rules endorsed by the Board of Governors.
- 2) The Politecnico can pay for the expenses related to the mobility of PhD students and students enrolled in specialised training courses connected to the study and training activities that are held outside the campus, in Italy and abroad. The expenses may include all or part of travel and accommodation expenses (food and lodging), registration fees for specialised courses, conferences and meetings, at the conditions and in the

limits established by the Board of Directors. These costs are to be met by funds set aside in the budget by the Board of Governors or by the funds of the Management Centres, including research funds.

Art. 82 – Occupational allowance and body operating expenses

- 1) The Board of Governors can establish attendance allowance to be given to the members of the governing Collegial Bodies.
- 2) The Rector, Vice Rector, professors and researchers who perform an institutional role are awarded an occupational allowance according to the criteria defined by the Board of Governors and, in all cases, in compliance with the laws in force.

Art. 83 – Other expenses and social, recreational and cultural services

- 1) Every year the Board of Governors establishes the funding of services aimed at supporting initiatives of a cultural, social and recreational nature for staff and their families. In particular, the funds are aimed at:
 - a) promoting services and providing support for the quality of life and well-being in the organisation;
 - b) performing positive actions aimed at solving social issues related to work relationships;
 - c) providing social, recreational and cultural activities and providing social and health support;
- 2) In the exclusive interest of the university, the Politecnico can take out insurance policies that cover the risks included in the assets it is responsible for, arising from slight negligence (direct and indirect) on the part of its employees, including the representatives in the governing bodies. The Politecnico can take out insurance policies for subjects that have Politecnico institutional representation duties in third parties, to cover third party liability. It can take out insurance to cover the health costs of subjects that have institutional activities in non-EU countries. The Politecnico can also take out money handling insurance for the subjects who deal with cash funds.
- 3) In order to promote initiatives for social, recreational and cultural activities, the Politecnico can award specific financial contributions (in compliance with the laws in force) to associations and recreational groups established by Politecnico employees. The funding is to contribute to the activities of the associations and groups, in compliance with the laws in force.
- 4) The management of these activities can be assigned to bodies made up of employee representatives, according to a specific agreement.

Art. 84 – External collaborations

- 1) The institutional activities of the Politecnico are normally executed by its employees as part of their job duties.
- 2) For extraordinary and justifiable reasons, or for matters that are not covered by the university's set of skills and duties, or that require the registration in professional registers or if it is not possible to use the ordinary and extraordinary services of employees and in the cases expressly contemplated by the law and contractual regulations, the services of third parties is permitted at the conditions defined in the university's internal regulations and by the Italian laws governing the matter.
- 3) The Politecnico can employ - for teaching curricular subjects offered by the university - external staff with proven qualifications in the topic subject of the teaching activity, at the conditions defined in the university's internal regulations and by the Italian laws governing the matter.

CHAPTER XIV - OTHER PROVISIONS

Art. 85 – Representation and defence in court

- 1) The Politecnico promotes and settles disputes using, on a general basis, the State Legal Advisory Service or its own professionals registered in the Special Register or, with a reasoned resolution of the Board of Governors, private practice lawyers.
- 2) The Politecnico reserves the right to be represented and defended by its own specifically appointed officers in the cases in which the legal system includes the simple representation in court.
- 3) In the case of arbitration, the Director General designates the arbiter of the Politecnico, selecting him or her among the state legal advisers, professionals, stipendiary magistrates, officers of the Public Administration or of the Politecnico, depending on their specific skills and qualifications, unless there is a problem of compatibility or prohibitions imposed by the law on individual categories of designated subjects.

- 4) The services provided in the cases described above in paragraphs 1, 2 and 3 are paid according to the provisions that govern the matter.

Art. 86 – Responsibility and duty to report

- 1) Anybody who learns about administrative and accounting misdeeds directly or because events are reported must immediately report the matter to the Rector or the Director General, listing all the elements collected to establish responsibility, to determine the extent of damage and to go to court if necessary.
- 2) If the person responsible is the Rector or the Director General, the fact must be reported to the Board of Governors.
- 3) The legal expenses related to actions for third party liability, administrative and penal liability, taken against Politecnico employees as a result of facts and deeds connected to performing job duties or fulfilling institutional obligations and that end with a sentence or order that excludes the employee's responsibility will be refunded in the limits considered appropriate.

Art. 87 – Entry into force and transition period

- 1) These Rules are issued with a rectoral decree and become effective from the date established in the decree.
- 2) When these Rules come into force, the governing provisions that are incompatible with them cease to be effective.
- 3) Contractual procedures that are already in force at the time these Rules become effective will continue to be governed by the rules in force at the time the procedures were started.

Art. 88 – Limits of application

- 1) For all things not expressly mentioned in these Rules, the current Italian and EU laws governing the matters subject of these Rules apply.

THE RECTOR
Signed Prof. Giovanni Azzone