



- 1) Conferimenti di incarichi di supporto alla didattica
- 2) Commissione paritetica

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.

- 1) Diritti e doveri dei soggetti titolari di contratti di incarico di insegnamento
- 2) Consiglio di Corso di studio

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.

- 1) La Scuola di Architettura Urbanistica Ingegneria delle Costruzioni (AUIC)
- 2) Il candidato descriva il sistema dei controlli del budget

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).