SISSA
Scuola Internazionale Superiore di Studi Avanzati

Administration, Finance and Accounting Regulations

Amended by D.D. n. 499 dd. 27.08.2018, in force from 30.08.2018

TITLE I
GENERAL RULES

CHAPTER I
PURPOSE AND SCOPE OF APPLICATION

Article 1
Purpose

1. The administrative activity of the SISSA of Trieste (*"henceforth SISSA or School")* is aimed at ensuring the achievement of institutional goals, guaranteeing economic, financial and asset-related balance, both in the short and long term, in compliance with the accounting principles and financial statement postulates established by the current legislation. In particular, the administrative-accounting processes are inspired by the accounting policies of lawfulness, impartiality, transparency, efficiency, effectiveness and cost-effectiveness and they aim at obtaining the responsible management of resources and achieving the established objectives.

Article 2

Scope of application

1. These Regulations have been adopted pursuant to Articles 6 and 7 of Law No. 168/89, Law No. 240 of 30/12/2010, Article 7, paragraph 2, of Legislative Decree No. 18/2012 and Article 6, paragraph 2, letter k) of the School Statute published in the Official Gazette on 13/02/2012. It regulates the accounting system, its structure and purposes, the accounting processes, forms and systems of control, contractual and financial procedures, the administration of assets, and also dictates the rules on other institutions that find their source mainly in the Statute and in other matters which are subject to specific internal regulations.
2. It also identifies the responsibilities and duties of the Central Administration and other Responsibility Centres of the School as defined in Article 4.

Ufficio Ragioneria
Via Bonomea, 265
34136 Trieste – Italy
E ufficioragioneria@sissa.it

Article 3

Administrative Organisation and Management

1. The administrative organisation of the SISSA, in compliance with the principle of distinction between functions of direction and control, and functions of administrative, financial and technical management, is governed by the law, the Statute, the internal regulations and the general provisions.
2. The general objective of the School's administrative activity is to maintain the conditions of economic and financial balance in compliance with the more general principles set out in art. 1 of these Regulations.

CHAPTER II
ORGANISATIONAL STRUCTURE

Article 4
School Responsibility Centres

1. The administrative, accounting and financial management of SISSA is carried out through the Responsibility Centres, structures that use human, financial and instrumental resources to achieve the planned objectives.

2. The Responsibility Centres and their responsibilities are identified by the Statute, the Board of Directors and these Regulations and are divided into:
a) Central Administration, the main administrative structure of the School, headed by the Secretary General;
b) Scientific Areas, represented by the teaching and scientific structures of the School, headed by the Area Coordinators. Holders of external funds deriving from contracts, agreements and research contributions belong to their relative Area;
c) Services, divided by subject or purpose, headed by a Director;
d) the Interdisciplinary Laboratory of Natural and Humanistic Sciences, established by Law n. 26 of 29/01/1986, headed by the Director of the Laboratory.
3. The Responsibility Centres, in relation to the performance of accounting procedures:
a) prepare their annual and three-year budget proposals relating to their structure, in compliance with the programmatic guidelines;
b) adopt all the acts and measures provided for by the current legislative and regulatory provisions;
c) oversee, through their Director, the general trend of the economic, financial and asset management of their structure.

Ufficio Ragioneria
Via Bonomea, 265
34136 Trieste – Italy
E ufficioragioneria@sissa.it

TITLE II
THE ACCOUNTING SYSTEM
CHAPTER I
ORGANISATION OF THE ACCOUNTING SYSTEM

Article 5
Accounting and reporting system

1. The School adopts the accrual accounting system and the single budget and the single financial statements as well as the analytical accounting systems and procedures.
2. The general accounting complies with the principles of accrual accounting referred to in these Regulations and is based on the national accounting principles, especially those established for Universities and by current legislation.
3. The analytical accounting classifies costs and revenues by destination. The single annual budget with authorisation of expenditure includes the estimated accounting values that constitute the assignment to the various responsibility centres and, therefore their maximum spending limits for both annual costs and investments. During the fiscal year this kind of accounting allows to verify the actual residual availability of resources and allows the authorisation of each individual operation.
4. The accounting system reflects the organisational structure of SISSA through the definition of the units of attribution of the results of the accrual accounting management.

Article 6
Budget principles

1. The principles to be respected in the preparation of the financial statements are: a) usefulness; b) truthfulness; c) correctness; d) neutrality and impartiality; e) reliability; f) significance; g) clarity; h) consistency; i) publicity; l) annuality; m) going concern; n) prudence, aimed at avoiding an overestimation of revenues for the period and an underestimation of costs; o) integrity; p) consistency and comparability; q) universality; r) unity; s) flexibility; t) economic competence, according to which incomings and outgoings should be attributed to the period they refer to; u) balance; v) substance over form; z) cost as the basic criterion for measuring balance sheet items.

Article 7
Accounting period

1. The fiscal year lasts for one year and coincides with the calendar year.

Ufficio Ragioneria
Via Bonomea, 265
34136 Trieste – Italy
E ufficioragioneria@sissa.it

Article 8
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 of the general accounting is associated with the Chart of Accounts of the analytical accounting; specific indications are contained in the accounting manual referred to in art. 25.
3. The projected summary records and the balance summary records mentioned in art. 9 comply with the requirements of the current laws.
4. The structure of the Chart of Accounts is defined by decree of the Minister of Education, University and Research, in agreement with the Minister of Economy and Finance, as set out by Law. 196 of 31/12/2009.

Article 9
Public summary accounting documents

1. The public summary accounting documents are divided into budget and final accounting documents.
2. The public projected summary accounting documents are the following:
a) single annual budget with authorisation of expenditure, composed of the economic budget and the investment budget. The economic budget highlights the costs and revenues of the fiscal year according to the principles of economic competence. The investment budget highlights the investments and the relative source of coverage. Investment operations are considered those aimed at the acquisition of new tangible, intangible and financial fixed assets.
b) single three-year budget for expenditure, which must guarantee the sustainability of all activities in the mid term, based on the three-year plan for programming and staff recruitment and must be in line with the three-year plan for public works. It is composed of the economic budget and the investment budget. The economic budget highlights the costs and revenues of the three-year period according to the principles of economic competence. The investment budget highlights the investments and sources of coverage for the three-year period.
c) single annual budget without authorisation of expenditure in cash accounting.
3. The public summary final accounting documents are the following:
a) single financial statement, drawn up with reference to the fiscal year, consisting of a balance sheet, income statement, cash flow statement, disclosures and management report. The income statement highlights the costs and revenues of the fiscal year based on the principles of economic competence. The financial statements shows the consistency of the values and at the end of the fiscal year;

Ufficio Ragioneria
Via Bonomea, 265
34136 Trieste – Italy
E ufficioragioneria@sissa.it

b) single report in financial accounting, aimed at consolidating and monitoring the accounts of public administrations;
c) consolidated financial statement with the results of the subsidiaries pursuant to art. 6 of Legislative Decree n. 18 of 27th January 2012.

Article 10
Financial statements and accounting principles

1. For the preparation of the accounting reports referred to in the previous article, the accounting principles and financial statements established and updated by Interministerial Decree pursuant to art. 2 of Legislative Decree no. 18 of 27th January 2012 must be complied with.

Article 11
Net assets and operating results

The School's net assets consist of:
a) endowment fund which, at the beginning of the accounting period, represents the difference between assets and liabilities of the balance sheet, reduced by the free assets and the restricted capital assets determined analytically;
b) restricted capital assets, by choice of the governing bodies or by the will of third-party donors;
c) non-restricted capital assets, are made up of the operating result of the fiscal year, the operating results relating to previous fiscal years and the statutory reserves.

2. At the end of the fiscal year, in case of loss, the Board of Directors of the School adopts the following corrective measures to cover the loss:
a) use any assets specifically restricted for this purpose;
b) use any non-restricted assets, if sufficient;
c) use extraordinary funding sources and formalise a recovery plan, subject to the legislation in force regarding financial insolvency.

Article 12
Missions and Programmes

1. Expenditure is classified in a specific table, according to the Missions and Programmes indicated by the Interministerial Decree referred to in art. 4, paragraph 4, of Legislative Decree no. 18 of 27th January 2012. The aforementioned table must be attached to both the single annual budget and the single financial statements for the fiscal year.

Ufficio Ragioneria
Via Bonomea, 265
34136 Trieste – Italy
E ufficioragioneria@sissa.it

2. The Missions represent the main functions and strategic objectives pursued by the Administration.

3. The Programmes represent the homogeneous aggregates of activities aimed at pursuing the purposes identified within the Missions. As established by the same article, each Programme is accompanied by the indication of the corresponding codification of the second-level COFOG (Classification of the functions of government) nomenclature.

Article 13
SIOPE coding

1. The SIOPE (Public Institutions Operations Information System) data tables constitute a mandatory attachment to the School's financial statement for the fiscal year, as required by current legislation.

CHAPTER II
PROGRAMMING

Article 14
Procedures for the preparation and approval of forecast budgets

1. The purpose of the programming process is to define the operating programmes and aims of the School over an annual and three-year period and ~~at preparing~~ to prepare the budget with authorisation of expenditure which defines how the resources will be allocated to the Central Administration and to the other Responsibility Centres of the School.

2. The results of the programming process are summarised for accounting aspects, in the annual and three-year budgets.

3. The single annual budget with authorisation of expenditure must guarantee the balance between costs and revenues, also taking into account any profits deriving from previous fiscal years, and provide evidence of funding sources for any planned investments.

4. The single three-year budget, consisting of an economic budget and an investment budget, is intended to ensure the sustainability of all activities in the mid-term.

5. The School's Responsibility Centres and the Administration Offices provide the Accounting Offices with all the information necessary for the preparation of the following documents:

a) economic budget, annual and three-year;
b) investment budget, annual and three-year;

c) single annual budget without authorisation of expenditure in financial accounting.

6. The annual and three-year budget proposal is prepared by the Secretary General in agreement with the Director of the School on the basis of the budget proposals referred to in the previous paragraph 5. The School's accounting offices prepare the single annual budget with authorisation of expenditure, consisting of the economic budget, the investment budget, as well as the single three-year budget and the single annual budget without authorisation of expenditure in financial accounting. The investment budget must indicate the amount for any planned investments and their relative funding sources. In the event that the source of financing derives from the use of forms of debt, the Board of Directors must take a reasoned decision to resort to the financial market in compliance with current legislation. The burden of the loan repayment instalments must not, in any case, compromise the ordinary functioning of the administrative management of SISSA.

7. The budget documents referred to in the previous paragraphs are approved, by 31st December by the Board of Directors upon proposal of the Director of the School, after consulting the Academic Senate on matters within its competence pursuant to art. 2 paragraph 1, letter h, of Law no. 240 of 30th December 2010.

8. The report of the Board of Auditors is attached to the budgets.

9. A copy of the budget and the related attachments are sent, within 10 days of approval, to the Ministry of Universities and Research and to the Ministry of Economy and Finance following the indications given by each Ministry.

10. The School's single budget is published on its institutional website.

Article 15
Provisional budget

1. If the Board of Directors of the School is unable to approve the single annual budget with authorisation of expenditure within the deadline established by the previous art. 14 of these Regulations, it authorizes the provisional budget for a period not exceeding three months. During this period, it is permitted to meet only mandatory costs relating to existing contracts and those relating to multi-year projects already underway in the previous fiscal year.

Article 16
Budget changes

1. The budget review process aims to update the budget data in relation to the progress of the current management and in relation to the consolidation of the information referred to the previous fiscal year.

2. Budget reallocations during the year within the economic budget or the investment budget assigned to the analytical units are authorised by the Secretary General upon request of the Area Coordinator or the Director/Manager of the service or structure involved.
If the budget reallocation regards a transfer of resources between different analytical units, the request must be countersigned for acceptance by the Area Coordinator or the Director/Manager of the service or structure of the other analytical unit affected by the transfer.
3. The following are authorized by Decree of the Secretary General:
- budget reallocations during the year between costs and investments, or vice versa, within the budgets assigned to the analytical units;
- changes resulting from external revenues for projects, including adjustments between the economic budget and the investment budget;
- changes necessary for the management of projects financed with specially allocated School funds.
This decree must be sent to the Board of Auditors and communicated to the Board of Directors of the School.
4. Change proposals other than the ones listed above must be authorized by the Board of Directors, after consultation with the Board of Auditors.

5. Changes for new or increased costs may only be proposed if the necessary financial coverage is ensured.

6. In case of necessity and urgency, the changes referred to in paragraph 4 may be enacted by the Director. Immediate notice must be given to the Board of Auditors. These measures are subject to ratification by the Board of Directors of the School at its next meeting.

CHAPTER III
MANAGEMENT

Article 17
Recording of accounting events

1. The purpose of registration is to record within the accounting system events that are relevant from an economic and financial perspective.

2. The recording of events must take place in accordance with the principles and criteria set out in this Regulation, so as to simultaneously highlight the accrual accounting aspect, the financial aspect, the SIOPE classification and the classification based on the rules of analytical accounting and management control.

Article 18
Recording of passive cycle accounting events

1. With regard to the management of the passive cycle and the phases of cost recording, the registration of commitments related to the use of resources is subject to budget availability.

2. This operation does not generate any detection in the accrual accounting.
3. Resource commitments, within the limits of the allocated budget, are normally undertaken, after checking the availability of funds:
a) by the Secretary General and other managers for purchases made using funds belonging to the Central Administration;
b) by the Area Coordinators for purchases made with the budget assigned to them annually by the Board of Directors at the time of approval of the single annual budget and for other purchases made with external funds (self-financing);
c) by the Managers of the other Responsibility Centres of the School for purchases made with the budget assigned annually by the Board of Directors at the time of approval of the single annual budget and for other purchases made with external funds (self-financing).
4. In compliance with the accounting policies set out in these Regulations, the negative components of the balance sheet must be accounted for in such a way as to detect:
a) certain or presumed debts;
b) costs attributable to the period.

5. The costs must be correlated with the revenues of the fiscal year. The aforementioned correlation constitutes a fundamental corollary of the principle of economic competence which requires that negative economic components be offset by corresponding positive economic components.

6. Expenses are paid through payment orders issued by the Credit Institution responsible for the treasury service.

7. Payment orders are signed by the Secretary General or his/her delegate, after a regularity check by the head of the Accounting Office, the head of the Payroll Office or by those who, for this purpose, act as their representatives.

8. Collective payment orders may be issued for payments to different creditors.

9. The documentation of the liquidated expense is attached to the extinguished payment order, which must be kept in the files, also according to the rules regarding the reproduction of archive documents, for no less than ten years and even longer in the event that the investigations of the control bodies have not been defined.

10. The payment orders are extinguished according to the contractual methods defined with the contractor, except for specific regulatory provisions.

Article 19
Recording of active cycle accounting events

1. With regard to the management of the active cycle, in compliance with the accounting policies set forth in these Regulations, the positive components must be accounted for in such a way as to record:

a) certain credits, at the estimated attainable value;

b) income attributable to the period.

2. The documents that involve the registration of credits must be sent to the Accounting Offices for the entries as referred to in the previous paragraph.

3. The revenues are collected by the Credit Institution responsible for the treasury service. Collection orders are signed by the Secretary General or his/her delegate, after a regularity check by the head of the Accounting Office, the head of the Payroll Office or by those who, for this purpose, act as their representatives.

Article 20
Closing accounting records

1. The year-end adjustment accounting records are used for the correct determination of the accounting entries to be included in the summary accounting documents referred to in Article 9 .

2. The integration and adjustment entries, which precede the closing of the balance sheet, have the purpose of integrating the values recorded in the accrual accounting by charging to the fiscal year to be closed portions of income/revenues or costs/charges that will have the numerical manifestation in subsequent fiscal years (deferrals, provisions for future expenses and risk funds). The reversal entries, on the other hand, have the purpose of rectifying the values recorded in the accrual accounting by reversing portions of income/revenues or costs/charges already recorded in the fiscal year but pertaining to future fiscal years (prepayments, inventories and capitalization of costs). Furthermore, these entries are used to determine the amortization portions pertaining to the fiscal year and the related provisions to the funds. The amortization quotas are defined according to the percentages indicated in the specific table approved by the Board of Directors of the School.

3. By 30th April of each year, the Board of Directors must approve the summary accounting documents referred to in paragraph 3 of Article 9 of these Regulations.

Article 21
Debt expenses

1. Upon approval of the annual budget, the Board of Directors, may make a reasoned decision to access the financial market to take out loans or other forms of debt exclusively for investment expenses, provided that the related overall annual amortization burden on the School's budget does not exceed the maximum limit permitted by current legislation.

2. The amount of debt expenses and the related maximum limit are monitored using specific ministerial indicators.

3. The overall amortization burden must, in any case, ensure the ordinary functioning of the School's administrative management.

Ufficio Ragioneria
Via Bonomea, 265
34136 Trieste – Italy
E ufficioragioneria@sissa.it

CHAPTER IV

TREASURY SERVICE AND SMALL EXPENSES MANAGEMENT

Article 22
Treasury service

1. After conducting a specific tender and in compliance with the current regulations governing credit functions and the supervision of credit institutions, the treasury service is entrusted by agreement to a single Credit Institution.

Article 23
Management of the petty cash fund

1. The petty cash fund is used to pay for the purchase of goods and services when it is not possible to carry out normal purchasing procedures due to either the low amount and/or the urgency of the acquisition and these must be carried out immediately in order to guarantee the regular functioning of the School's facilities.

2. The amount of the petty cash fund is decided by the Board of Directors and may be replenished during the fiscal year upon presentation of an expense report for the amounts already spent.

3. The list of the expenses eligible for reimbursement and the rules that govern its use are detailed in the specific internal regulations.

Article 24
Credit cards

1. Payments can also be made by credit card according to the rules established by the specific internal regulations.

Article 25
Accounting manual

1. The details of the structure and operating procedures of the accounting system are described in the Accounting Manual.

Ufficio Ragioneria

Via Bonomea, 265

34136 Trieste – Italy

E ufficioragioneria@sissa.it

2. The Accounting Manual, in accordance with the national accounting policies and current legislation, defines the procedures and methods for adopting acts and carrying out administrative-accounting activities. In particular, it governs the structure of the accounting chart of accounts, the accounting policies to be followed in accounting entries, the adopted schemes, the analysis of management cycles, the procedures and methods for governing financial flows.

TITLE III
CONTROLS
CHAPTER I
TYPES AND PROCEDURES

Article 26
The control system

1. Internal controls are aimed at ensuring the legitimacy, impartiality, correctness of management also in terms of economy, efficiency and effectiveness of the administrative and accounting action of the School. They are divided into:
a) control of administrative and accounting regularity;
b) strategic evaluation and control;
c) management control;
d) controls aimed at preventing and fighting corruption.

Article 27
Administrative and accounting regularity control

1. In order to ensure the administrative and accounting regularity and the correctness of the action of the Administration structures and other Responsibility Centres of the School, the Board of Auditors is established, with a two-year term, composed of three effective members and two substitutes, of which one effective member, with the function of President, chosen from among the administrative and accounting magistrates and the State lawyers and designated by the Director of the School, one effective member and one substitute designated by the Ministry of Economy and Finance, one effective member and one substitute designated by the Ministry of Education, University and Research.

2. The Board of Auditors verifies the accrual accounting management, supervising compliance with the law, the Statute and these Regulations. It carries out the tasks and

functions prescribed by the legislation in force and, in particular, by what is established by Legislative Decree no. 123 of 30th June 2011 and subsequent amendments.

3. In order to ensure the fulfilment of the functions referred to in the previous paragraph, the audit body has the right to access all acts and documents of the School and may participate in the meetings of the governing bodies for the approval of the summary accounting documents, and, in any case, in all cases in which the need is deemed necessary. To allow participation in the aforementioned meetings, the relevant agendas are communicated to the audit body.

4. The compensation of the Auditors is determined by the Board of Directors.

Article 28
Strategic evaluation and control

1. Strategic evaluation and control aim to verify the effective implementation of the choices contained in the directives and other policy guidelines.

2. The strategic evaluation and control activity involves analysing ex-ante and ex-post the consistency and any deviations between institutional missions, identified objectives, operational choices, and the human, financial and material resources allocated.

3. Pursuant to art. 14, paragraph 2, of Law no. 150/2009, strategic evaluation and control are entrusted to the Evaluation Unit in the composition and with the functions referred to in article 10 of the Statute.

4. The Evaluation Unit reports its conclusions of the strategic evaluation and control directly to the Board of Directors.

Article 29
Management control

1. The School may adopt management control tools according to current legislation and these Regulations.

2. Management control is the procedure aimed at verifying the state of implementation of the planned objectives and, through the analysis of the resources acquired and the comparison between the costs and the quantity and quality of the services offered, the functionality of the School's organisation, the effectiveness, efficiency, and level of economy in the activity of achieving the aforementioned objectives.

Ufficio Ragioneria
Via Bonomea, 265
34136 Trieste – Italy
E ufficioragioneria@sissa.it

Article 30
Management control methods

1. Management control covers the entire administrative and management activity of SISSA.

2. Management control is divided into at least three phases:
a) preparation of a detailed plan of objectives;
b) collection of data relating to costs and revenues as well as collection of results achieved;
c) evaluation of the aforementioned data in relation to the plan of objectives in order to verify their state of implementation and to measure the effectiveness, efficiency and degree of economy of the action undertaken.
3. Management control is carried out in reference to the individual services and cost centres of the School.

Article 31
Controls aimed at preventing and fighting corruption

1. At least every two years the Administration activates specific audits entrusted to third parties external to the Administration, in accordance with the provisions of the three-year plan for the prevention of corruption, aimed at:

a) verifying ex ante possible critical issues related to the defined administrative and management processes;

b) verifying ex post the correct application of the procedures adopted and compliance with the legislation in force in the risk areas identified by the three-year plan for the prevention of corruption.

2. The audit commission is appointed by resolution of the Board of Directors of the School and the results of its activity are transmitted to the Board of Directors.

Article 32
Exclusions

1. Pursuant to art. 1, paragraph 4, of Legislative Decree no. 286/1999, the provisions of this Title do not apply to the evaluation of the teaching and research activities of professors and researchers.

Ufficio Ragioneria
Via Bonomea, 265
34136 Trieste – Italy
E ufficioragioneria@sissa.it

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TITLE IV

ASSET MANAGEMENT

HERITAGE AND RELATED INVENTORY

CHAPTER I

HERITAGE

Article 33
Assets

1. The School's assets are made up of intangible, tangible, financial assets and current assets, net of all related liabilities.

2. The intangible, tangible and financial assets are described in the inventory of the School in accordance with the provisions contained in the following articles.

Article 34
Intangible assets

1. Intangible assets consist of: installation, expansion and development costs, patent rights and rights to use intellectual property, concessions, licenses, trademarks and similar rights and other intangible assets not included in the previous categories.

2. Basic software, together with hardware, is inventoried as tangible assets.

Article 35
Tangible fixed assets: real estate categories

1. Real estate must be classified into the following categories:
- land and buildings;
- construction, expansion and extraordinary maintenance of facilities and buildings
divided into the groups specified in the specific table containing the classification of assets and approved by the Board of Directors of the School.

Article 36

Ufficio Ragioneria

Via Bonomea, 265

34136 Trieste – Italy

E ufficioragioneria@sissa.it

Tangible fixed assets: movable assets categories

1. Movable assets must be classified into the following categories:
- equipment;
- assets of cultural, historical, artistic and museum value;
- furniture and furnishings;
- motor vehicles;
- other tangible fixed assets

divided into the groups specified in the specific table containing the classification of assets and approved by the Board of Directors of the School.

Article 37
Financial fixed assets

1. Financial fixed assets consist of shares in companies and consortia, securities and other public and private assets, held on a long-term basis.

2. Financial assets that do not constitute fixed assets are included in the current assets of the balance sheet.

Article 38
Current assets

1. Current assets consist of all other elements of the balance sheet assets not included in the previous articles.

Article 39
Criteria for the registration and valuation of assets

1. The criteria for the registration and evaluation of assets are defined by the Ministerial Decree no. 19 of 14th January 2014, as referred to in article 2 of Legislative Decree No. 18/2012.

Ufficio Ragioneria

Via Bonomea, 265

34136 Trieste – Italy

E ufficioragioneria@sissa.it

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Article 40
Depreciation of fixed assets

1. Tangible and intangible fixed assets must be systematically depreciated, according to the criteria and percentages adopted by the Board of Directors of the School.

CHAPTER III
INVENTORY AND CONSIGNEES OF GOODS

Article 41
Inventory of goods

1.For the purposes of inventory, the classification of the assets must follow the indications contained in the previous Chapter I.

Article 42
Inventory of real estate assets

1. The inventory of real estate assets must highlight:
a) the name, location, and intended use;
b) the title of ownership, land registry records, the cadastral data and the taxable income;
c) the easements, encumbrances and liabilities with which they are burdened;
d) the initial value (purchase or construction cost, or, estimated value if acquired otherwise) and any subsequent variations.

Article 43
Consignees of real estate assets

1. Real estate assets are entrusted to the Secretary General or to their delegate who is personally liable under public accounting rules, including any damage resulting from their actions or omissions.
2. The consignee is responsible for all maintenance and safety of the property. These tasks are carried out through the competent office.
3. The consignee may designate an administrative office with the tasks of monitoring, planning and verifying the interventions foreseen in paragraph 2.

Ufficio Ragioneria
Via Bonomea, 265
34136 Trieste – Italy
E ufficioragioneria@sissa.it

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Article 44
Inventory of movable assets

1. The inventory of movable assets must contain the following information:
a) the name and description according to nature and type;
b) the location and the consignee;
c) the category to which it belongs;
d) the responsibility centre/cost centre;
e) the date and value of acquisition and subsequent adjustments and variations;
f) the quantity and progressive inventory number.

2. Movable assets are recorded at purchase price, including any taxes and expenses directly related to the acquisition, or at construction cost, or estimate if acquired otherwise.

3. Any changes in the location of the assets due to their movement or deterioration must be promptly communicated to the office responsible for keeping the inventories.

Article 45
Consignees of movable assets

1. The people responsible for the movable assets are the consignees who are personally liable, under public accounting rules, also for any damage resulting from their actions or omissions, until they are formally discharged.
2. For the movable assets acquired with the budget of the School Responsibility Centres referred to in art. 4, including the external project funds belonging to each responsibility centre, the consignees are the Secretary General or their delegate, the Area Coordinators, the Director/Manager of Services and the Director of the Interdisciplinary Laboratory.
3. In the event of substitution of the consignees, the handover must be documented with a report listing the inventory entries signed by both the outgoing and the incoming consignees.
4. The consignee may internally assign the use of assets belonging to their responsibility centre, to a sub-consignee belonging to the same structure.

Ufficio Ragioneria
Via Bonomea, 265
34136 Trieste – Italy
E ufficioragioneria@sissa.it

CHAPTER III
RECORDING AND DISPOSAL OF GOODS

Article 46
Recording and disposal of movable goods

1. Movable assets are recorded in the inventory using entry slips issued by the competent office and signed by the consignee.
2. Inventory registration is carried out only after checking the regularity of the supply or after testing, where required.
2. Disposal of movable assets due to obsolescence, malfunction/irreparable failure, loss, transfer, or for other reasons - without prejudice to the obligation to replace or compensate for damage - is authorised by the Secretary General based on a justified proposal by the consignee. A technical report is attached to the inventory discharge order, which states that the disposed asset has no residual economic value and/or has an irreparable failure, or is not yet useful for institutional activities. The verification process is carried out by the competent office.
3. For assets with a residual value exceeding 1,000.00 euros (one thousand), except for IT assets referred to in the following paragraph, a resolution of the Board of Directors is required.
4. Disposal of IT assets is authorised by the Secretary General on the basis of a justified proposal from the consignee.
5. The disposed assets may be transferred free of charge to public bodies or to private associations and entities with a non-profit purpose and with a public purpose.
6. On the basis of the recording and disposal documents, the asset records are updated accordingly.
7. The inventory is closed at the end of each accounting year.

Article 47
Reconnaissance of movable assets

1. At least every ten years, the movable assets shall be surveyed, and the inventory shall be updated by a Commission appointed for this purpose by the Secretary General.
2. The inventory inspection report, drawn up at the same time and jointly signed by the staff in charge, must specify any differences found between the accounting records and the physical inventories. A copy of the report must be sent to the Board of Directors for subsequent deliberations.
3. The revaluation of inventory assets is carried out annually at the end of the accounting year, based on the depreciation criteria established by the Board of Directors.

Article 48
Vehicles

1. Vehicles used for general services are entrusted to the Secretary General or his/her delegate who rely on the competent offices for their operation.

2. The consignees of the vehicles must ensure that:
a) their use is in accordance with the institutional purposes of the School;
b) the refueling and the routes taken are recorded in special logbooks.
3. Maintenance and repairs are carried out upon justified request of the consignee.

4. The consignee may designate an administrative office with the tasks of monitoring, planning and verifying the actions referred to in paragraph 2.

TITLE V
BUSINESS ACTIVITY
CHAPTER I
CONTRACTS

Article 49
Negotiating capacity

1. SISSA, as a legally recognised institution, is the sole entity responsible for the legal effects of its contractual activities, which it carries out with full public and private legal capacity, within the scope of its institutional purposes.

2. The contractual activities are governed by these Regulations and internal regulations in compliance with the principles and according to the provisions set forth by the legislation in force.

Article 50
Public procurement contracts relating to works, services and supplies

1. Public procurement contracts relating to works, services and supplies are governed by current legislation.

2. For the procurement of goods and services and works in simplified procedures, please refer to the specific internal regulations.

3. SISSA adopts the decision to enter into an agreement, or equivalent act, relating to works, services and supplies, as provided for in article 50.

4. The signing of the relevant contracts is normally the responsibility of the Secretary General and the Managers, except for simplified procedures and contracts for works, services and supplies under 40,000.00 euros, which are signed by the Head of the Responsibility Centres referred to in Article 4, based on the relevant funds.

Article 51
Decision to enter into an agreement

1. The decision with the awarding of a contract is expressed with a specific resolution ("*determina a contrarre*").

2. This resolution must contain:
a) the purpose of the contract and the foreseen advantages;
b) the object of the contract;
c) the essential clauses;
d) the indication of the procedure and criteria followed for the choice of the contractor;
d) the motivation, with careful enunciation of the elements of fact and law.

3. For simplified procedures and contracts under 40,000.00 euros the resolution is taken by the Head of the Responsibility Centre, referred to in art. 4, while, in other cases, the negotiating activity must be previously authorized by the Board of Directors. In the case of contracts covered by Scientific Area funds, the Board of Directors acts upon approval of the Area Council.

4. The resolution taken by the Area Coordinator is accompanied by a request from the fund holder.

Article 52
Official Responsible of the procedure in contracts ("*RUP*")

1. Each negotiation activity is supervised by an Official Responsible of the procedure in contracts ("RUP") who assumes the duties prescribed by the current legislation and is identified as follows:

a) for simplified procedures this is according to the relevant internal regulations;

Ufficio Ragioneria
Via Bonomea, 265
34136 Trieste – Italy
E ufficioragioneria@sissa.it

b) for contracts exceeding 40,000.00 euros (forty thousand euros) which must be approved by the Board of Directors, the "RUP" is the Secretary General or another public manager, or another person designated specially by the Board of Directors;

c) for contracts for works, services and supplies under 40,000.00 euros (forty thousand euros) the "RUP" role is taken by the Heads of the Responsibility Centres referred to in Article 4.

2. The Official Responsible of the procedure in contracts is, as a rule, unique for the phases of planning, assignment, execution, also in relation to in-house procedures, unless otherwise provided by law.

3. The RUP relies on the support of the School's offices competent for the subject matter and reports to the Secretary General on any circumstances that may cause irregularities or delays, making proposals for their resolution or reporting actions already undertaken to solve them.

Article 53
Contracts and agreements for services on behalf of third parties

1. SISSA may carry out, for a fee, training, research and service activities on behalf of EU organisations, public or private entities, while ensuring the regular conduct of institutional teaching and scientific activities.

2. The contractual activity concerning the provision of services in collaboration and on behalf of third parties is governed by specific internal regulations.

Article 54
Leasing of real estate and fixed assets and concession of use of spaces

1. Real estate that is not used, even temporarily, for the pursuit of institutional purposes, may be leased, following a resolution of the Board of Directors, through procedures that protect the interests of the School and comply with criteria for determining the rents established by law and market rates.

2. SISSA may grant the use of spaces to public and private entities both for a fee and free of charge on the basis of the procedures defined with a specific resolution of the Board of Directors of the School.

3. The leasing of movable property is implemented by the Secretary General, upon resolution of the Board of Directors.

Ufficio Ragioneria
Via Bonomea, 265
34136 Trieste – Italy
E ufficioragioneria@sissa.it

Article 55
Sale and exchange of real estate and movable assets

1. The alienation and exchange of real estate and movable assets are decided by the Board of Directors and must be adequately motivated in relation to the public interest that is intended to be pursued in compliance with current legislation.

2. The choice of the buyer or the person carrying out the exchange occurs through an open procedure, or, in exceptional cases, through a negotiated procedure.

3. The Secretary General adopts all the necessary acts for the alienation or exchange.

Article 56
Rents payables of real estate

1. Rents payables is decided by the Board of Directors, taking into account the appropriateness of the contractual conditions.

2. The Secretary General adopts all the acts necessary to implement the above decision.

Article 57
Participation in public tender procedures

1. SISSA, through its Responsibility Centres, may participate in public tenders for public service contracts within the limits set by national and EU legislation.

Such participation is strictly limited to service contracts that fall within the institutional purposes of the School.

2. Participation in such tenders is allowed only after evaluating full costs (direct and indirect) and with authorisation from the Director. Any resulting contract will fall under the regulations governing activities carried out by SISSA on behalf of third parties.

Ufficio Ragioneria
Via Bonomea, 265
34136 Trieste – Italy
E ufficioragioneria@sissa.it

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TITLE VI

SPECIAL PROVISIONS

CHAPTER I

PROVISIONS RELATING TO PARTICULAR CONTRACTS

Article 58
Contracts for research and teaching activities

1. All conventions, contracts and agreements, regardless of their name, must include, in addition to the essential elements of the contract: the scientific coordinator, the affiliation structure, a description of the activities and services the School commits to, the methods and terms of payment and any conditions regarding the use of intellectual property and the publication of results.

2. The Board of Directors of the School may adopt standard templates of conventions, contracts and agreements containing the required elements.

3. The provisions of the School's regulations for third-party services and the terms and conditions set out in calls, notices or other documents specifically regulating individual agreements, contracts and agreements remain in effect.

Article 59
External collaborations

1. SISSA generally fulfils its institutional tasks by using its own staff within the framework of employment relationships.

2. In compliance with the limits of the law and for exceptional and motivated reasons that require registration in professional registers or when it is not possible to use the services of its own staff or for matters that are outside the institutional competences and tasks of the School, and in cases expressly contemplated by specific legislative provisions, temporary and occasional recourse to the services of third parties is permitted in the manner defined by the internal regulations of the School and by current legislation.

3. The contracts referred to in paragraph 2 of this article, for activities to be performed within the administration, are signed by the Secretary General or their specifically delegated representatives.

Ufficio Ragioneria

Via Bonomea, 265

34136 Trieste – Italy

E ufficioragioneria@sissa.it

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4. The contracts referred to in paragraph 2 of this article, for activities to be performed within the scientific structures, are signed by the Director or their specifically delegated representatives.

5. The School may assign teaching activities to individuals with adequate scientific and professional qualifications, in accordance with the procedures defined by internal regulations and current legislative provisions. Teaching activity contracts are signed by the Director or by individuals delegated by the Director in accordance with the Statute and General Regulations of the School.

CHAPTER II

MISCELLANEOUS PROVISIONS

Article 60
Participation in consortia and other private law entities

1. The Board of Directors of SISSA, after consulting the interested Bodies for their areas of competence, decides on the establishment or participation in consortia, joint-stock companies or other forms of private law associations aimed at carrying out activities instrumental to SISSA's institutional purposes.

2. The Board of Directors of the School, appoints the School's representatives to the administrative or scientific bodies of the entities in which it participates, in accordance with their statutes.

3. The participation of SISSA in Spin-off and Start-up companies is governed by specific internal regulations.

Article 61
Valorisation of research results

1. The various forms of valorisation and exploitation of research results, as well as the protection of SISSA's intellectual property are governed by specific internal regulations.

Ufficio Ragioneria

Via Bonomea, 265

34136 Trieste – Italy

E ufficioragioneria@sissa.it

Article 62
Additional compensation for staff

1. In order to increase the efficiency and effectiveness of the School's activities, funds intended to incentivize the productivity of administrative and technical staff may be supplemented with additional resources in accordance with the CCNL and within the limits of current legislation.

2. In order to recognise significant contributions in the field of teaching, research and management, related to the institutional purposes of the School, additional compensation, regardless of its name, may be paid to teaching, research and technical-administrative staff, including temporary staff, upon resolution of the Board of Directors and in accordance with current legislation.

3. The procedures for awarding such additional compensation are governed by the internal regulations in force at the time.

Article 63
Contributions for students

1. The School may grant its students, including international students, contributions towards accommodation costs, and other forms of support, upon resolution by the Board of Directors of the School, using either its own funds or external funds.

Article 64
Various grants and social, recreational and cultural services

1. The Board of Directors may annually decide to finance services aimed at promoting cultural, social and recreational initiatives in accordance with current legislation. In particular, the financing is aimed at:

a) promoting services and providing subsidies to support the quality of life and organisational well-being;

b) implementing positive actions aimed at solving social issues;

c) activating social, recreational and cultural services and health support services.

2. In order to promote initiatives for social, cultural and recreational activities, SISSA may provide contributions to associations and recreational clubs formed by students and/or staff.

Ufficio Ragioneria
Via Bonomea, 265
34136 Trieste – Italy
E ufficioragioneria@sissa.it

These activities may be managed by organisations composed of their representatives, under a specific agreement with the Administration.

Article 65
SISSA Logo and Symbols

1. The SISSA's logo and symbols are property of the School and may be used by third parties subject to authorisation by the Director, as defined by specific internal regulations.

Article 66
Acceptance of donations, inheritances and legacies

1. SISSA may receive donations, inheritances and legacies.

2. The Board of Directors authorizes the acceptance of inheritances and legacies, as well as donations exceeding Euro 5,000.00 (five thousand).

3. Donations below Euro 5,000.00 (five thousand) may be accepted by the Director.

Article 67
Representation and defence in court

1. SISSA initiates and defends legal actions, using the mandatory legal representation of the State's Legal Office.

2. Pursuant to art. 5 of the Royal decree no. 1611/1933 and subsequent amendments, in exceptional cases and subject to the opinion of the State's Legal Office, it may use its own Chartered legal executives or private lawyers following a resolution of the Board of Directors.

3. In arbitration proceedings, the Board of Directors of the School shall designate the University arbitrator by choosing him/her from among state lawyers, chartered legal executives, magistrates, officials of the public administration or from SISSA or another University, based on specific expertise, subject to any legal incompatibilities or restrictions.

4. Remuneration for the services referred to in paragraphs 2 and 3 shall be according to applicable regulations.

TITLE VII
FINAL PROVISIONS
CHAPTER I
ENTRY INTO FORCE AND REFERENCE PROVISION

Article 68
Entry into force

1. These Regulations, approved by the Board of Directors, are subject to the legitimacy control referred to in art. 6, paragraph 9, of Law 168/1989. It is issued by Director's decree and enters into force starting from the day following its publication on the institutional website of SISSA.

2. From the same date, the regulatory provisions incompatible with it cease to have effect.

Article 69
Referral rule

1. For anything not expressly provided for, the current national and community regulations on the matter apply.

Ufficio Ragioneria

Via Bonomea, 265

34136 Trieste – Italy

E ufficioragioneria@sissa.it