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"Promoting the modernization and strengthening of institutional and financial autonomy in Southern Neighbouring Area higher education institutions"

Comparative analysis of financial management practices, Genova, 12-15 April 2011

Budget Management at the University of Genova. Drawing-up of Common Statement Accounts

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Budget Management at the University of Genoa.

Drawing-up of Common Statement Accounts

Summary:

- 1) UNIVERSITY AUTONOMY**
- 2) “DRAWING-UP OF COMMON STATEMENT ACCOUNTS”**
- 3) THE FINANCIAL ASPECTS of the REFORM AT-A-GLANCE
 (“GELMINI” Reform)**
- 4) PRINCIPLES OF THE FORECAST AND STATEMENT
 ACCOUNTS**

Budget Management at the University of Genoa.

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1) UNIVERSITY AUTONOMY

Law 168/1989

The law recognizes to individual University more autonomy on:

- legislative power and organization,
- teaching and scientific innovations,
- the reorganization of accounting and financial management.

The Universities issue their own regulations with statutes and rules.

Budget Management at the University of Genoa. Drawing-up of Common Statement Accounts

Therefore, **University autonomy** means, apart **DIDACTIC, ORGANIZATIONAL, NORMATIVE AUTONOMY**, also

- **FINANCIAL AUTONOMY:** power of the institution to be able to count on resources coming from different sources and to directly manage these resources. The Universities adopt their own regulations for the administration, finance and accounting in respect of the relevant principles of the accounting regulations of the State. The regulation also establishes the contractual procedures, the forms of internal audit and control, and the management of cost centers and assets.

Budget Management at the University of Genoa. Drawing-up of Common Statement Accounts

Duty to develop **accounting systems based on business-oriented techniques** than on typically financial ones, is established.

To enable the costs analysis and the consolidation of accounts of the public sector, the Ministry by decree establishes **uniform criteria** for the common drawing-up of statement accounts.

From the autonomy comes the need **to compare the different accounting systems of each University**, also in order to consolidate and compare public costs.

Budget Management at the University of Genoa.

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2) “OMOGENEA REDAZIONE DEI CONTI CONSUNTIVI”

(DRAWING-UP of COMMON STATEMENT ACCOUNTS)

Interministerial Decree of 5th December 2000 “Criteria for the uniform drawing-up of the final accounts of the University”

A **common Plan of the Accounts** for all Universities is foreseen.

The Common Statement Accounts have to be interpreted as a "**reclassification**" after the income and expenditure according to a standard that makes possible the analysis of expenditure and the final consolidation of accounts of public sector.

Therefore, there is no duty of uniformity of the Plan of the Accounts in each University. In such a way the bookkeeping autonomy is warranted.

Budget Management at the University of Genoa. Drawing-up of Common Statement Accounts

The so-called **Reclassified** shows:

- kind of the incomes (fund-raising, transfers, others)
- nature of the expenditure (human resources, functioning, financial duties, etc.)
- the destination (teaching, research, SSN * agreements, joint ones).

* SSN: “Servizio Sanitario Nazionale”, National Health Service

Budget Management at the University of Genoa. Drawing-up of Common Statement Accounts

The records are measured in terms of:

- only **cash**
- **competence and cash**

according to the system used by the specific University.

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Decrees Ministry of Economy and Finance 11746/2005 and 135554/2006

They foreseen the introduction of **SIOPE** system within Universities

SIOPE = **Information System of Public Entity Operations**

The SIOPE is a system to detect automatically receipts and payments by the Bank appointed with cash service in the Public Administrations.

Budget Management at the University of Genoa.

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Every University have to state on each income and expenditure item such management codes.

In Genoa University they are entered in the first phase of the income and of the expenditure (check and commitment).

The Bank appointed with cash service cannot accept orders for incomes and payments without this codes.

The Bank appointed with cash service transfers these codes periodically to SIOPE.

The Central Bank of Italy is the administrator of SIOPE.

Genoa University → the Bank appointed with cash service → SIOPE (Bank of Italy)

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The purposes of SIOPE are:

- to overcome the inconsistencies between data from different accounting systems;
- to make faster and more complete the monitoring of cash flows;
- to improve transparency and efficiency of public finances;
- to make available to all public information elements to address better their own fiscal policies and the monitoring of management.

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Drawing-up of Common Statement Accounts

Example of
SIOPE for
incomes



UNIVERSITA'	
INCASSI - GRIGLIA DEI CODICI	
CODICE GESTIONALE	DESCRIZIONE
ENTRATE PROPRIE	
ENTRATE CONTRIBUTIVE	
1111	Tasse e contributi per corsi di laurea e laurea specialistica
1112	Tasse e contributi per altri corsi
ENTRATE FINALIZZATE DERIVANTI DA ATTIVITA' CONVENZIONATE	
1210	Contratti/Convenzioni/Accordi programma: con il MIUR
1220	Contratti/Convenzioni/Accordi programma: con altri Ministeri
1230	Contratti/Convenzioni/Accordi programma: con Unione Europea
1240	Contratti/Convenzioni/Accordi programma: con Organismi Pubblici Esteri o Internazionali
1250	Contratti/Convenzioni/Accordi programma: con Regioni e Province Autonome
1260	Contratti/Convenzioni/Accordi programma: con Province
1270	Contratti/Convenzioni/Accordi programma: con Comuni
1280	Contratti/Convenzioni/Accordi programma: con Enti di ricerca
1290	Contratti/Convenzioni/Accordi programma: con altre Amministrazioni pubbliche
1299	Contratti/Convenzioni/Accordi programma: con altri Soggetti
ENTRATE PER VENDITA DI BENI E SERVIZI	
1310	Attività commerciale
1320	Tariffe per l'erogazione di servizi agli studenti
1330	Altre vendite di beni e servizi
ALTRE ENTRATE PATRIMONIALI	
Fitti attivi	
1411	Fitti attivi da fabbricati
1412	Fitti attivi da terreni
1420	Interessi attivi
Altre entrate patrimoniali	
1431	Entrate patrimoniali da terreni
1432	Entrate patrimoniali da edifici
1433	Entrate patrimoniali da altri beni materiali
1434	Entrate patrimoniali da beni immateriali
ALTRE ENTRATE	
POSTE CORRETTIVE E COMPENSATIVE DI SPESE	
2110	Recuperi e rimborsi
2111	Rimborsi di tributi dall'Eraio
2112	Rimborsi per personale comandato
2120	Riscossioni IVA
2130	Altre poste correttive e compensative di spese
ENTRATE NON CLASSIFICABILI IN ALTRE VOCI	
2209	Tassa Regionale per il diritto allo studio gestita in proprio dall'Ateneo, attribuita da specifiche norme all'Università
2210	Entrate eventuali non classificabili in altre voci
ENTRATE DA TRASFERIMENTI	
CONTRIBUTI E TRASFERIMENTI CORRENTI DA STATO	
Fondi per il finanziamento delle Università	
3110	Trasferimenti correnti da Stato - Fondo finanziamento ordinario
3111	Trasferimenti correnti da Stato per borse di studio
3112	Trasferimenti correnti da Stato per assegni di ricerca
3113	Trasferimenti correnti da Stato per attività sportiva
3114	Trasferimenti correnti da Stato - Altri fondi per il finanziamento delle Università
3115	Trasferimenti correnti da Stato - Fondi piani di sviluppo
3116	Trasferimenti correnti da Stato - Contributi diversi
CONTRIBUTI E TRASFERIMENTI CORRENTI DA ALTRI SOGGETTI	
3210	Trasferimenti correnti da parte dell'Unione Europea

"DRAWING-UP OF COMMON STATEMENT ACCOUNTS"

Budget Management at the University of Genoa.

Drawing-up of Common Statement Accounts

Example for
expenses



UNIVERSITA'	
PAGAMENTI - GRIGLIA DEI CODICI	
CODICE GESTIONALE	DESCRIZIONE
RISORSE UMANE	
PERSONALE A TEMPO INDETERMINATO	
Competenze fisse personale al personale a tempo indeterminato	
1111	Competenze fisse al personale docente e ai ricercatori a tempo indeterminato
1112	Competenze fisse ai dirigenti a tempo indeterminato
1113	Competenze fisse al personale tecnico amministrativo a tempo indeterminato
1114	Competenze fisse ai collaboratori ed esperti linguistici di madre lingua a tempo indeterminato
Straordinario al personale a tempo indeterminato	
1121	Straordinario al personale tecnico amministrativo a tempo indeterminato
Indennità e Competenze accessorie a tempo indeterminato	
1131	Altre competenze accessorie al personale docente e ai ricercatori a tempo indeterminato
1132	Altre competenze accessorie ai dirigenti a tempo indeterminato
1133	Altre competenze accessorie al personale tecnico amministrativo a tempo indeterminato
1134	Altre competenze accessorie ai collaboratori ed esperti linguistici di madre lingua a tempo indeterminato
Arretrati di anni precedenti a tempo indeterminato	
1141	Arretrati di anni precedenti al personale docente e ai ricercatori a tempo indeterminato
1142	Arretrati di anni precedenti ai dirigenti a tempo indeterminato
1143	Arretrati di anni precedenti al personale tecnico amministrativo a tempo indeterminato
1144	Arretrati di anni precedenti ai collaboratori ed esperti linguistici di madre lingua a tempo indeterminato
Indennità al personale a tempo indeterminato equiparato al Servizio Sanitario Nazionale	
1151	Indennità al personale docente e ai ricercatori a tempo indeterminato equiparato al Servizio Sanitario Nazionale
1152	Indennità ai dirigenti a tempo indeterminato equiparati al Servizio Sanitario Nazionale
1153	Indennità al personale tecnico amministrativo a tempo indeterminato equiparato al Servizio Sanitario Nazionale
PERSONALE A TEMPO DETERMINATO	
Competenze fisse al personale a tempo determinato	
1211	Supplenze e affidamenti a personale docente e ricercatori
1212	Docenti a contratto
1213	Assegni di ricerca
1214	Direttori amministrativi
1215	Dirigenti a tempo determinato
1216	Amministrativi e tecnici a tempo determinato
1217	Collaboratori ed esperti linguistici di madre lingua a tempo determinato
1218	Ricercatori a tempo determinato
Competenze accessorie al personale a tempo determinato	
1221	Competenze accessorie ai direttori amministrativi a tempo determinato
1222	Competenze accessorie ai dirigenti a tempo determinato
1223	Competenze accessorie al personale tecnico amministrativo a tempo determinato
1224	Competenze accessorie ai collaboratori ed esperti linguistici di madre lingua a tempo determinato
1230	Straordinario al personale tecnico amministrativo a tempo determinato
1231	Competenze accessorie ai ricercatori a tempo determinato
1240	Indennità al personale a tempo determinato equiparato al Servizio Sanitario Nazionale
Arretrati di anni precedenti a tempo determinato	
1251	Arretrati di anni precedenti ai direttori amministrativi
1252	Arretrati di anni precedenti ai dirigenti a tempo determinato
1253	Arretrati di anni precedenti al personale tecnico amministrativo a tempo determinato
1254	Arretrati di anni precedenti ai collaboratori ed esperti linguistici di madre lingua a tempo determinato
1255	Arretrati di anni precedenti ai ricercatori a tempo determinato
ALTRO PERSONALE	
1310	Personale con contratto di formazione e lavoro
1320	Personale con contratto di fornitura di lavoro temporaneo-lavoratori interinali
1330	Lavoratori socialmente utili

"DRAWING-UP OF COMMON STATEMENT ACCOUNTS"

Budget Management at the University of Genoa. Drawing-up of Common Statement Accounts

Interministerial Decree of 1st March 2007 “Criteria for the common drawing-up of the final accounts of the University”

The making of “**Drawing-up of Common Statement Accounts**” is modified and merged with **SIOPE**.

Each University has access to its own survey scheme, where data of the SIOPE procedure are transferred.

This Statement must be sent to the Ministry not later than the 30th September of the next year whose the statement is referred.

The plan of the accounts is modified with different criteria of aggregation.

Budget Management at the University of Genoa.

Drawing-up of Common Statement Accounts

The requested data are:

- SOURCE OF INCOME or
- KIND OF EXPENSES
- DESTINATION of INCOMES and of EXPENSES

The destination planned are:

- TEACHING ACTIVITIES
- RESEARCH
- SSN AGREEMENTS
- STUDENTS' HOSPITALITY (*)
- OTHERS SUPPORT SERVICES

(*) in Liguria this task is carried out by the Regional Government

Budget Management at the University of Genoa.

Drawing-up of Common Statement Accounts

INCOMES are divided as follows:

1) FUND-RAISING

- Enrolment fees and contributions from students)
- SSN agreements and similar
- Consulting and “on demand” training and research
- Other asset incomes (rents, bank interest , etc)

2) OTHER INCOMES (bookkeeping items)

3) NOT FINALIZED TRANSFERS

- from the Government (FFO: Fund of the Ordinary Functioning, etc.)
- from other institutions

4) SELLING of ASSETS

5) LOANS

6) CLEARANCE

Budget Management at the University of Genoa.

Drawing-up of Common Statement Accounts

EXPENSES are divided as follows:

- 1) HUMAN RESOURCES
- 2) FUNCTIONING
- 3) STUDENTS' HOSPITALITY
- 4) FINANTIAL DUTIES
- 5) Other ordinary expenses
- 6) TRANSFERS to decentralized units and participations to other institutions
- 7) PURCHASE OF EQUIPEMENT AND LONG-TERM SERVICES
- 8) LOANS REMBURSEMENT
- 9) CLEARANCE

Budget Management at the University of Genoa. Drawing-up of Common Statement Accounts

This is a first step forwards the economic balance sheet accounting. Each University must transfer data using the following structure:

- Central Administration data
- Research Department/structure data
- Independent Structure data (with exclusion of Research Structure)

→ **University consolidated data** are provided by SIOPE as summary of previous data for each row.

Budget Management at the University of Genoa.

Drawing-up of Common Statement Accounts

During the years the Common Drawing-up of Final Accounts have been modified and integrated.

several tables are requested in order to evaluate the University system. In 2009 attachments were these were the attachments :

- **DETAILS of the ENROLLEMENT FEES**
- **REMBURSEMENTS OF LOANS** on loan reduction
- **PARTECIPATIONS TO EXTERNAL INSTITUTIONS (consortia, joint companies, etc.):** this is a preliminary survey; Ministry of Economy will provide soon for the consolidation guide lines.
- **SPECIFIC SERVICES IN BENEFIT OF STUDENTS (e.g. students having special needs)**
- **FEES and ALLOWANCES TO MEMBERS of BOARDS**
- **UNIVERSITY BUILDING and SPORTS PLANTS**

GESTIONE CENTRALIZZATA								funzioni			
PARTE ENTRATE		CONTABILITA' FINANZIARIA				RESIDUI		Servizi formativi istituzionali	Ricerca	Assisten ziale	Interven ti diritto allo studio
		ACCERTATO		INCASSATO							
		TOTALE (COMPETE NZA + RESIDUI) A	COMPETE NZA B	TOTALE (COMPETE NZA + RESIDUI) C	COMPETENZA D	accertato 01/01 F	INCASSA TO G				
E100	ENTRATE PROPRIE										
E110	ENTRATE CONTRIBUTIVE										
1111	Tasse e contributi per corsi di laurea e laurea specialistica										
1112	Tasse e contributi per altri corsi										
E120	ENTRATE FINALIZZATE DERIVANTI DA ATTIVITA' CONVENZIONATE										
1210	Contratti/Convenzioni/Accordi programma: con il MIUR										
1220	Contratti/Convenzioni/Accordi programma: con altri Ministeri										
1230	Contratti/Convenzioni/Accordi programma: con Unione Europea										
1240	Contratti/Convenzioni/Accordi programma: con Organismi Pubblici Esteri o Internazionali										
1250	Contratti/Convenzioni/Accordi programma: con Regioni e Province Autonome										
1260	Contratti/Convenzioni/Accordi programma: con Province										
1270	Contratti/Convenzioni/Accordi programma: con Comuni										
1280	Contratti/Convenzioni/Accordi programma: con Enti di ricerca										
1290	Contratti/Convenzioni/Accordi programma: con altre Amministrazioni pubbliche										
1299	Contratti/Convenzioni/Accordi programma: con altri Soggetti										
E130	ENTRATE PER VENDITA DI BENI E SERVIZI										
1310	Attività commerciale										
1320	Tariffe per l'erogazione di servizi agli studenti										
1330	Altre vendite di beni e servizi										
E140	ALTRE ENTRATE PATRIMONIALI										
E141	Fitti attivi										
1411	Fitti attivi da fabbricati										
1412	Fitti attivi da terreni										

GESTIONE CENTRALIZZATA							funzioni					
PARTE SPESE			CONTABILITA' FINANZIARIA				RESIDUI		Servizi formati vi istituzio nali	Ricerca	Assistenzi ale	Intervent i diritto allo studio
			IMPEGNATO		PAGATO							
			TOTALE (COMPETENZA + RESIDUI) A	COMPETENZA B	TOTALE (COMPETENZA + RESIDUI) C	COMPETENZ A D	IMPEGNATO 01/01 F	PAGATO G				
S100		RISORSE UMANE										
S110		PERSONALE A TEMPO INDETERMINATO										
S111		Competenze fisse personale a tempo indeterminato										
1111		Competenze fisse al personale docente e ai ricercatori a tempo indeterminato										
1112		Competenze fisse ai dirigenti a tempo indeterminato										
1113		Competenze fisse al personale tecnico amministrativo a tempo indeterminato										
1114		Competenze fisse ai collaboratori ed esperti linguistici di madre lingua a tempo indeterminato										
S112		Straordinario al personale a tempo indeterminato										
1121		Straordinario al personale tecnico amministrativo a tempo indeterminato										
S113		Indennità e competenze accessorie a tempo indeterminato										
1131		Altre competenze accessorie al personale docente e ai ricercatori a tempo indeterminato										
1132		Altre competenze accessorie ai dirigenti a tempo indeterminato										
1133		Altre competenze accessorie al personale tecnico amministrativo a tempo indeterminato										
1134		Altre competenze accessorie ai collaboratori ed esperti linguistici di madre lingua a tempo indeterminato										
S114		Arretrati di anni precedenti a tempo indeterminato										
1141		Arretrati di anni precedenti al personale docente e ai ricercatori a tempo indeterminato										
1142		Arretrati di anni precedenti ai dirigenti a tempo indeterminato										
1143		Arretrati di anni precedenti al personale tecnico amministrativo a tempo indeterminato										
1144		Arretrati di anni precedenti ai collaboratori ed esperti linguistici di madre lingua a tempo indeterminato										
S115		Indennità al personale a tempo indeterminato equiparato al Servizio Sanitario Nazionale										
1151		Indennità al personale docente e ai ricercatori a tempo indeterminato equiparato al S S N										
1152		Indennità ai dirigenti a tempo indeterminato equiparato al S S N										

Budget Management at the University of Genoa.

Drawing-up of Common Statement Accounts

3) FINANCIAL ASPECTS of the “GELMINI” REFORM AT-A-GLANCE

The Government will issue a specific decree as guidelines of implementation of the reform, aimed at developing of these practices:

- INTRODUCTION of an accounting system for ECONOMIC and ANALYTICAL ACCOUNT
- AN UNIQUE ACCOUNT and
- A CONSOLIDATED FINANCIAL STATEMENT

on the basis of BOOKEEPING PRINCIPLES AND ACCOUNT FORMATS ESTABLISHED AND UPDATED BY THE MINISTRY.

Budget Management at the University of Genoa.

Drawing-up of Common Statement Accounts

4) PRINCIPLES OF THE FORECAST AND STATEMENT ACCOUNTS

The Regulation of the University of Genoa shows mainly the rules of management of the **forecast account**, which is the document of authorization of the flows of incomes and expenses.

The accounts are made according to the mixed system of “competence and cash” and are conformed to the principles of:

- **integrity**
- **universality**
- **unity**
- **equilibrium**
- **specialization**
- **publicity**

Budget Management at the University of Genoa.

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THE PRINCIPLE OF INTEGRITY

All the incomes and all the expenses are recorded in the account in gross terms, without any “offset” or modification for possible expenses of collection or retentions on the incomes.

THE PRINCIPLE OF UNIVERSALITY

All the incomes and all the expenses must be represented in the account, in order to do not move from the control some income set or expense set and to do not create managements out of account.

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THE PRINCIPLE OF UNITY

All the incomes, without distinction, must serve to finance all the expenses, avoiding automatic correlations between the first and the latter. The principle of unity, in a business vision, is a confirmation of the principle of equilibrium among classes of values of similar kind, in the sense to recognize the unity of the management, with regard to the unitary aims to pursue and to the unitary complex of the available means.

THE PRINCIPLE OF EQUILIBRIUM

The account is deliberated in an overall financial balance in the frame of this balance equilibrium between incomes and expenses of current part and of investment part has to be generally kept.

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THE PRINCIPLE OF SPECIALIZATION

This principle is adopted mainly through computer procedures of control and verification of the management; the principle requires the specific classification of the incomes and of the expenses, in accordance with criterions like the object of the incomes and of the expenses, their causes, the effects that they produces on the economy of the institution.

An excessive specialization of the account items can bring to an informative fragmentation not useful to the readability of the account; the classification has to be accompanied by some tables of synthesis, useful to resume, for similar typology, the different financial flows.

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THE PRINCIPLE OF PUBLICITY

This principle is oriented to allow the knowledge of the account: so the account can be a tool of political control, inducing evaluations on the administration and allowing a direct knowledge of the ways and of the means used to reach the collective finality.

The principle of publicity can show its aims only if the accounts are comprehensible to the receivers; this condition isn't always respected, in connection with the complexity of the managements and to the difficulty to represent in simple manner the complex administrative facts, whose comprehension often requires specialist knowledge.

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Thank you for your attention