



Reference documents:

Education Act no. 1/2011

Public Finances Law no.500/2002

The Charter of the George Emil Palade University of Medicine, Pharmacy, Science and Technology of Târgu Mureș

Law no. 87/2006 for the approval of Government Emergency Ordinance 75/2005, GEO no. 75/2011 on amending and supplementing the GEO no. 75/2005 on ensuring the quality of education

SR EN ISO 9001:2008 Quality Management Systems. Requirements

FINANCIAL RULES OF THE UNIVERSITY

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Drafted by: Munteanu Paraschiva, Chief- accountant

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Chapter I. General provisions

Art. 1. The present Regulation establishes the financing general framework of the George Emil Palade University of Medicine, Pharmacy, Science and Technology of Târgu Mureș.

Art. 2. The financial rules of the university are made in accordance with the Education Act no. 1/2011, the Public Finances Law no. 500/2002 and the Charter of the George Emil Palade University of Medicine, Pharmacy, Science and Technology of Târgu Mureș.

Chapter II. University budget

Art. 3. The administration of revenues and their use is ensured by the university on the basis of the revenue and expenditure budget, drawn up under balanced conditions, in accordance with the criteria established by the Ministry of Education and Research. The revenue and expenditure budget includes the financial resources for achieving the objectives included in the strategic plan of the university for the respective financial year.

Art. 4. The George Emil Palade University of Medicine, Pharmacy, Science and Technology of Târgu Mureș submits the draft budget of revenue and expenditure to the Ministry of Education and Research, for approval.

Art. 5. The revenue and expenditure budget is based on efficiency criteria, ensuring the achievement of the proposed indicators, in accordance with the provisions of the University Charter. For extra-budgetary activities, separate revenue and expenditure budgets are drawn up, and they are included in the revenue and expenditure budget of the institution.

Chapter III. University revenues

Art. 6. The George Emil Palade University of Medicine, Pharmacy, Science, and Technology of Târgu Mureș operates as an institution financed by the funds allocated from the state budget, extra-budgetary revenues and from other sources, in compliance with the law.

Art. 7. The revenues of the George Emil Palade University of Medicine, Pharmacy, Science, and Technology of Târgu Mureș consist of:

a. amounts allocated from the budget of the Ministry of Education and Research, on a contract basis, for basic funding, complementary funding and additional funding, achievement of investment objectives, funds allocated on a competitive basis for institutional development, funds allocated on a competitive basis for inclusion, scholarships and social protection of students;

b. from own revenues, interests, donations, sponsorships and taxes collected, in compliance with the law, from natural persons and legal entities, Romanian or foreign, and from other sources;

c. non-reimbursable external funds.



According to the university autonomy, these revenues are used in order to achieve the objectives of the university within the framework of the national policy in the field of higher education and scientific research. All funding resources of the university are considered its own revenues.

Art. 8. The revenues of the university, according to their nature and source, consist of:

a. amounts allocated from the budget of the Ministry of Education and Research on a contractual basis for basic funding, for scholarship funds, for students' social protection, for institutional development, as well as for financing investment objectives;

b. amounts allocated from the budget of the Ministry of Education and Research on the basis of a complementary contract for financing capital repairs, equipment and other investment expenditure, as well as subsidies for accommodation and meals;

c. own revenues from taxes collected in compliance with the law from natural and legal persons, Romanian or foreign:

- admission, registration and re-registration fees;
- tuition fees and penalties, in case of non-payment of fees on time, for undergraduates, master students and PhD students;
- transfer fees;
- taxes for retakes, recovery of practical activities, transfer examination, transferable credits in the following year;
- fees for issuing certificates, academic records, curriculum, discipline syllabus, issuing study documents in emergency;
- fees for habilitation, teaching positions, academic ranks;
- ISBN fee; publication of an article in a medical journal;
- other income and taxes from the delivery of services and other activities

d. domestic or international sponsorships and donations, in accordance with the legal provisions in force;

e. incomes from the scientific research activity;

f. incomes (taxes) from the students' contribution for dormitories and canteens;

g. incomes from the capitalization of the products obtained from its own activity;

h. amounts received from the EU / other donors on account of payments made and pre-financing (non-reimbursable external funds).



Chapter IV. University expenditures

Art. 9. The amounts received from the Ministry of Education and Research for basic funding are used by the university for:

a. staff costs: salaries for teaching staff, auxiliary teaching and non-teaching staff, research staff involved in the development of study programs, bonuses, health insurance fund, other legal contributions, domestic and international travel;

b. material expenses: maintenance and household expenses, expenses for materials and functional services, research expenses related to study programs, inventory items, current repairs, books and publications, staff development, protocol, work safety, etc.;

c. expenses for supporting educational and human resource development projects;

d. expenses directed by the higher education institutions for the development of a study program.

Art. 10. The amounts, with special destination, allocated from the Ministry of Education and Research on the basis of the institutional and complementary contract are used by the university, according to the provisions of the contract, for:

a. scholarships and students' social protection;

b. financing new and further investment objectives;

c. financing capital repairs, equipment and other investment expenses;

d. subsidies for accommodation and meals.

Art. 11. The own revenues from taxes collected under the conditions of the law from natural and legal persons, Romanian or foreign, are used for:

1. staff costs: salaries for teaching staff, auxiliary teaching and non-teaching staff, research staff involved in the development of study programs, bonuses, health insurance fund, other legal contributions, domestic and international travel;

2. material expenses: maintenance and household expenses, expenses for materials and functional services, research expenses related to study programs, inventory items, current repairs, books and publications, staff development, protocol, work safety, etc.;

3. capital expenditures (new and further investment objectives; capital repairs, equipment and other investment expenditures);

4. scholarships and students' social protection.

Art. 12. The revenues from the scientific research activity are used according to the provisions of the research contracts.



Art. 13. The revenues from sponsorships and donations are used according to the provisions of the sponsorship contracts.

Art. 14. The incomes of student dormitories and canteens (taxes and subsidies) are used for:

1. staff costs: salaries for teaching staff, auxiliary teaching and non-teaching staff, research staff involved in the development of study programs, bonuses, health insurance fund, other legal contributions, domestic and international travel;
2. material expenses: maintenance and household expenses, expenses for materials and functional services, research expenses related to study programs, inventory items, current repairs, books and publications, staff development, protocol, work safety, etc.;
3. capital expenditures (new and further investment objectives; capital repairs, equipment and other investment expenditures);

Art. 15. The amounts received from the EU / other donors on account of payments made and pre-financing (non-reimbursable external funds) are used according to the provisions of the financing contracts.

Chapter V. The way of presenting university's expenses within the revenue and expenditure budget

Art. 16. The expenses are presented in the budget according to their nature and destination, by financing sources, by articles and paragraphs, according to the statutory budgetary classification in force.

Art. 17. The personnel expenses, by each financing source, include:

1. expenses with salaries (basic salaries, bonuses, delegation and relocation allowances, other salary entitlements);
2. salary expenses in kind (meal vouchers);
3. social contributions related to salaries.

Art. 18. The expenses for goods and services, by each financing source, include:

- a. maintenance and household expenses (water-sewerage-sanitation, electricity, methane gas, postal services and telecommunications, etc.);
- b. expenses related to materials and services for functional requirements (office supplies, cleaning materials, spare parts, fuels, laboratory materials);
- c. research expenses related to study programs;
- d. inventory items;



- e. current repairs;
- f. books, publications and documentary materials;
- g. professional development and training of the staff;
- h. protocol, advertising and publicity;
- i. insurance premiums and work safety, etc;

Art. 19. Capital expenditures include;

1. new constructions, rehabilitations and capital repairs to existing constructions;
2. independent facilities:
 - machinery, equipment and means of transport
 - furniture, office equipment and other tangible assets
 - other fixed assets.

Art. 20. Other expenses: scholarships and expenses for students' social protection.

Chapter VI. Final provisions

Art. 21. The present Regulation is approved and modified by the decision of the University Senate.

The Senate of the George Emil Palade University of Medicine, Pharmacy, Science and Technology of Târgu-Mureș approved this Regulation on January 18, 2016, the date on which it enters into force.