



INSTRUCTIONS FOR PURCHASES WITH THE PHD STUDENT RESEARCH BUDGET

ELIGIBLE EXPENDITURE

Each PhD student has a budget to finance a part of the expenses related to the PhD course. The eligible expenses are:

- 1) missions in Italy and abroad;
- 2) registration for conferences, seminars, etc. including any individual membership fees if they involve an economic advantage on the cost of registration;
- 3) research consumables (e.g. chemical reagents, audiovisual media, photocopies, stationery, electrical, electronic);
- 4) publication fees;
- 5) specific training aimed for the research (e.g. language courses);
- 6) volumes and articles, both in paper and digital format;
- 7) computer support for the research (e.g. software licenses);
- 8) computer equipments to support the research (e.g. personal computer, tablet, monitor, keyboard, webcam, drawing tablet).

The goods in points 6), 7) and 8) will remain available to the Department administrative headquarters of the PhD Course (*Dipartimento sede amministrativa del Corso di Dottorato*) once the PhD student has finished his/her cycle of studies.

For durable goods (e.g. computer equipment, software purchased with a multi-year fixed-term or open-ended licence, volumes), if the taxable amount is higher than €150, the calculation of a depreciation rate of such goods is applied to the extent of 33 months, in order to allow 100% financing of the purchase of goods ordered within the third month of the first year of the PhD (normally 31th December of the year of registration). If the purchase request is made after this deadline, the portion that will not be covered by the PhD student's research budget must be covered by the Supervisor's own funds.

For annual software licenses, the amount that falls within the period of his/her study cycle will be recognized on the PhD student's research budget.

Please note that it is not possible to incur expenses charged to the PhD student's research funds after the thesis submission date (36 months from the beginning of the PhD course, usually on 30th of September of the third year).

PROCEDURE

All purchases must be made through the Accounting and Purchasing Office of the Department (*Settore Contabilità e Acquisti del Dipartimento*), by following specific procedures and strictly using the available forms and IT platforms.

As regards points 1) and 2) (missions and registrations to conferences), the procedures are described in a separate document, available on the PhD website.

For the purchases of all other goods and services (points 3) to 8)), the procedure described in this document must be used. The PhD student must open a ticket through the Department's Helpdesk, with some differences between the purchase of computer equipment (hardware and software) and the purchases of other goods and services.

The goods and services can be acquired through the electronic market (electronic market of the University of Padua MeUNIPD or electronic market of the MEPA Public Administration); the use of the electronic market, subject to the provisions on the prohibition of artificial splitting of purchases, becomes mandatory only for amounts equal to or greater than €5,000 + VAT. In the event of an electronic off-market purchase, it will be necessary to acquire the supplier's quotes.

THE PROCEDURE FOR PURCHASING GOODS AND SERVICES

The procedure to send the purchase request to the Accounting and Purchasing Office is as follows:

- 1) the PHD STUDENT discusses the supply with his/her SUPERVISOR;
- 2) the goods/services are identified on the electronic market or, alternatively, the estimates are acquired from the suppliers in the following ways:
 - 2a) in case of purchases of IT materials (hardware and software), the PHD STUDENT opens a ticket through the Helpdesk (under "SERVIZI INFORMATICI", "2 Acquisti hardware e software") requesting the acquisition of estimates;
 - 2b) in case of purchases of other goods and services, the PHD STUDENT acquires the estimates directly or through the collaborators of the research group;
- 3) the PHD STUDENT completes all the DII documentation purchase request (*modulo richiesta acquisto*), declaration in lieu of affidavit (*dichiarazione sostitutiva dell'atto di notorietà*) for electronic off-market purchases, etc.; the documentation indicates:
 - as APPLICANT (*RICHIEDENTE*) the **SUPERVISOR** (the name of the PHD STUDENT in brackets);
 - as a project/macro-activity "BUDGET RICERCA DOTTORANDO" (by ticking the "istituzionale" box); if the residual budget is not sufficient to cover the expenses, additional funds indicated by the **SUPERVISOR** must also be indicated;
 - as RESPONSIBLE FOR THE FUND (*RESPONSABILE DEL CONTO*) the **CONTACT PERSON OF THE CURRICULUM (REFERENTE DI CURRICULUM)**, whose name must be indicated in the space for the signature, at the bottom of the file;
- 4) the SUPERVISOR signs the purchase request (which must NOT be signed by the PhD student) and any related declarations (declaration in lieu of affidavit for purchase outside MEPA, etc.);
- 5) the PHD STUDENT sends all the documentation (including estimates) to the **CONTACT PERSON OF THE CURRICULUM** for signature, copying the SUPERVISOR;
- 6) the PHD STUDENT, once the Coordinator's signature has been obtained:
 - 6a) in case of purchase of computer equipment (hardware and software), adds to the TICKET already opened the documentation mentioned in point 3); it will be forwarded to the Accounting and Purchasing Office by the IT Services, together with the quotations or references of the purchase order set in the MEPA by the IT responsible;
 - 6b) in case of purchases of other goods and services, opens a TICKET via Helpdesk (under: "SERVIZI CONTABILI", "1 Acquisto di beni e servizi") and uploads all the documentation (quotes + documents mentioned in point 3)).

Upon receipt of the purchase request, the Accounting and Purchasing Office will verify the coverage of the expenses. If the amount falls on the PhD student's research budget for an amount exceeding €1,000.00 (VAT included), the Accounting and Purchasing Office will forward the request via e-mail to the PhD Course Coordinator for his/her authorization before proceeding with the order.

Upon the arrival of the goods, the transport document must be immediately forwarded to the Accounting and Purchasing Office (by supplementing the purchase ticket). In the absence of a transport document, it is necessary to notify the Accounting and Purchasing Office of the arrival of the goods and their regularity to proceed with the payment. In the case of inventory material, the inventory form (downloadable at <http://www.dii.unipd.it/servizi/modulistica>, under "inventario") must also be sent.

In the case of purchasing a service, documentation – if it exists - of the service occurred must be submitted by supplementing the purchase ticket. If no such documentation exists, simply report the service occurred by supplementing the purchase ticket.

The Department Helpdesk can be reached at the link <http://www.dii.unipd.it/helpdesk>.
All forms can be found at the link <http://www.dii.unipd.it/servizi/modulistica>.

OTHER GENERAL INFORMATION

In general, it is always allowed to purchase outside MeUNIPD or MEPA electronic markets for amounts below €5,000.00 (*Legge di Bilancio 2019, art. 1 comma 130 Legge 145 del 30/12/18*). In the case of an order outside MeUNIPD or MEPA¹:

- a. quotes must contain the company name, VAT number and tax code (provide it even if it is the same as VAT number), address of registered office, contact information (phone, e-mail address), delivery method.
- b. Care must be taken that the estimate does not contain the clause of advance payment. It can be allowed only in rare, very special cases and it is subject to evaluation, so it leads to longer time. Payment is usually set at 30 days to the date of receipt of invoice (DRF - *data ricevimento fattura*).

For purchases of bibliographic materials, it is necessary to seek clarification from the Supervisor as there is a specific procedure under which the purchase is made by the CAB.

The PhD student going on a mission may request when opening the online mission form an **advance** of a part of the planned expenses (airfare, hotel, etc.). Both the advance, if any, and the balance of the mission will be deducted from the PhD student's budget only after the mission is completed. It is important that at the time of closing the mission, the remaining budget available is sufficient to cover the mission costs. Otherwise, the cost will fall on Supervisor's funds.

Even in mission requests, for which refer to the mission instructions, you must always indicate the fund that will cover the expenses. Depending on the type of grant and the availability of funds, one of the following options will be selected:

- STRUCTURE BUDGET (BUDGET DI STRUTTURA) regarding the use of the PhD student's research budget;
- LECTURER PROJECT NAME (NOME PROGETTO DOCENTE), when the expenses will be incurred with Supervisor's funds.

For the advance of conference registration fees, there are different rules in the case of carrying out missions or in the case of virtual conferences. Please refer to the mission instructions and conference expenses advance request form for details.

Please note that once the PhD student's research funds have been depleted, any additional expenses must be incurred using their Supervisor's funds. The remaining budget can be viewed in the web application <https://apex.cca.unipd.it/pls/apex/f?p=388>.

¹ The preparation of purchase orders in the MeUNIPD and/or MEPA, on the other hand, must be done by an authorized instructor point (Department technicians or faculty members), since to operate in the www.acquistinretepa.it platform, it is necessary to be enabled.

THE USE OF DEPARTMENT CREDIT CARD

Department credit card may be required for payments of registration fees for conferences, schools etc. and for article publication fees.

To apply for a credit card, it is necessary:

- in case of carrying out missions, indicate the request in the mission form in SIT;
- in all other cases, open a ticket in the "SERVIZI CONTABILI: 4 Carta di credito DII" section by attaching the appropriate request form (purchase request and declaration in lieu of affidavit).

INSTRUCTIONS FOR THE USE OF THE BURSAR FUND – SMALL EXPENSES

The bursary fund can be used for **urgent and well-justified** expenses not exceeding €200.00 each. The expense is reimbursed after opening a ticket via Helpdesk under: "SERVIZI CONTABILI", "5 Fondo economale – Piccole spese" upon uploading a copy of the receipt (proving the nature of the expenses) and the declaration form (<http://www.dii.unipd.it/servizi/modulistica> - *Acquisti di beni e servizi - Dichiarazione rimborso piccole spese*). The original documents must then be brought to the Accounting and Purchasing Office when collecting the cash.

With regard to the names and funds to be indicated on the Small Expense Reimbursement Statement form (modulo Dichiarazione rimborso piccole spese), the same directions should be followed as in point 3) of the procedure for the purchases of goods and services.

In the case of amounts exceeding €200.00, prior arrangements must be made with the Accounting and Purchasing Office (tel. 049/8277796).

Please note that as of 28th January 2021, the new Regulations for the Management of the Economic Fund (*Regolamento per la gestione del Fondo Economale*) came into effect, which does not provide for the reimbursement of membership fees with "small expenses".

Hours for reimbursement of "small expenses".

Monday: 10:00-14:00, 15:00-18:00;

Tuesday: 15:00-18:00;

Wednesday: 10:00-14:00, 15:00-18:00.

Contact person: Franco Fiorani - room no. 94 - Headquarters G-2nd floor - tel. 7541.

Please note: it is advisable to check in advance whether the contact person is in the office and whether the necessary cash is available.