

**Ordinance No. 50  
of the Rector of Poznan University of Technology  
of 20 October 2025  
(RO/X/50/2025)**

**on the principles of drawing up the operational and financial plan of Poznan University of Technology**

Acting pursuant to Article 23 sections 1 and 2 of the Act of 20 July 2018 - Law on Higher Education and Science (Journal of Laws of 2024, item 1571, as amended), **it is ordered** as follows:

§ 1

Whenever the Ordinance mentions:

- 1) a budget plan – it is understood as a plan of revenues and costs of an organizational unit;
- 2) a financial plan of a project – it is understood as a plan of revenues and costs of a project;
- 3) an investment plan – it is understood as a plan of expenditures on fixed assets and major renovations;
- 4) a faculty budget – it is understood as the collective summary of budget plans of faculty units;
- 5) a central budget – it is understood as the collective summary of budget plans of accounting units other than faculties, budget plans of cost units and plans of other revenues and costs not included in budgets of accounting and cost units;
- 6) an accounting unit – it is understood as the University's organizational unit, whose costs are covered from revenues. Accounting units include faculties, the Sports Centre, the Centre of Languages and Communication, the Library, the Student Housing Complex, the Aviation Training Centre, the Doctoral School, and the Inter-university Student Card Personalization Centre;
- 7) a cost unit – it is understood as the University's organizational unit, which has been allocated specific funds for the performance of tasks. Cost units include organizational units other than accounting units;
- 8) the ERP system project module (Project module) – it is understood as a module in which financial plans of projects are developed;
- 9) a budgeting module in the EOD system (Budgeting module) – it is understood as a module in which budget plans are developed.

**General rules**

§ 2

Budget plans, financial plans of projects, investment plans and the operational and financial plan of Poznan University of Technology (hereinafter referred to as PUT or the University) and their changes are prepared on the terms and within the deadlines specified in the Ordinance.

§ 3

1. Budget plans are prepared taking into account, in particular:
  - 1) resolutions of the Academic Senate of PUT;
  - 2) ordinances and announcements of the Rector of PUT;
  - 3) the Bursar's announcements;
  - 4) concluded contracts;
  - 5) awarded grants and subsidies and resources of a similar nature.
2. Budget plans and investment plans are entered on plan forms generated in the Budgeting module.
3. Financial plans of projects are collected on budget plans generated in the Budgeting module from the expenditure forecast and the fee forecast of the Project module.
4. Budget plans, financial plans of projects and investment plans are developed in a detailed form required in the ERP and EOD systems respectively.
5. Investment tasks are transferred to budget plans and financial plans of projects from investment plans.
6. In financial plans of projects, revenues, costs and investment tasks, subject to section 7, are planned for each project separately. The plan should cover the entire duration of a project. Data for the completed years of

project implementation should be consistent with its execution.

7. Until the launch of projects related to service activities (group of projects - PRJG), units may recognize planned revenues and costs collectively as part of a dedicated technical project.
8. In budget plans, until the grant is distributed in the research part, funds for research tasks are included directly in the Budgeting module, bypassing the Project module. The distribution of funds for projects is made on the date of the first revision of budget plans.
9. Funds for the research tasks referred to in section 8 and created reserves until their distribution are included in a budget plan in other generic costs, with their specification for specific purposes.

#### § 4

1. Employees responsible for the correct preparation of financial plans of projects and their ongoing updating are managers of these projects.
2. Data in the Project module are supplemented in organizational units in which a given project is implemented, with the exception of projects in which the administrative and financial specialist of a given project is an employee of another unit.
3. Financial plans of projects and budget plans are developed and approved in accordance with functions assigned to the University's employees in the appropriate modules: Project module and Budgeting module.
4. The provisions on cost units are applicable to the planning and approving of costs and revenues of the central budget not included in budget plans of cost and accounting units which are not faculties.
5. Approved budget plans are subject to verification by the Head of the Analysis and Forecast Office and by the Bursar, who may require explanations, return the plan for correction, or introduce changes to the plan with the Rector's consent.
6. At the request of the Head of the Analysis and Forecast Office or the Bursar, units submit revenue and cost calculations and provide explanations for the submitted planning materials referred to in the Ordinance.

#### § 5

1. Units planning the cost of membership fees prepare and submit to the Bursar a summary in accordance with the template set out in Attachment No. 1 to the Ordinance.
2. Units planning the organization of conferences submit to the Bursar a list of planned conferences according to Attachment No. 2 to the Ordinance.
3. Accounting units, and in the case of central administration (excluding the part concerning projects) the Human Resources Office, draw up information on planned employment and remuneration according to the template set out in Attachment No. 3 to the Ordinance.
4. The Human Resources Office prepares information on employment and remuneration according to the template set out in Attachment No. 3 to the Ordinance.

#### § 6

1. Planned revenues and costs in particular categories should at least correspond to the values made at the date of drawing up the plan.
2. In budget plans and financial plans of projects, revenues are recognized in net values, while costs are recognized in net values increased by non-deductible VAT.
3. Internal services are generally settled according to the actual own cost and, if it is not possible to determine it, on the basis of historical data or the planned own cost.
4. The costs of the University's activities, which can be assigned to a specific type of activity, constitute direct costs of this activity.
5. The costs of the University's activities, which cannot be included in the direct costs of specific types of activities, are indirect costs. Indirect costs are divided into faculty, institute and university-wide costs. Indirect costs should not finance direct costs related to a specific activity (e.g. didactic or research costs).
6. The material scope of indirect costs is presented in Attachment No. 4 to the Ordinance.
7. The mark-up of indirect costs for individual types of activity is specified in Attachment No. 5 to the Ordinance.
8. The planned profit in projects related to service activities (project groups: PRJG, STPD, KISZ) should be at least 3%. In justified cases, at the request of a unit, the Rector may agree to a lower level of profit. Failure to

achieve the planned profit requires the Head of a unit to submit written explanations to the Bursar.

9. In the year of its achievement, the profit from a project may be allocated to financing scientific or didactic activities, including covering own contribution to projects, as well as – after inclusion in the investment plan – to the purchase of fixed assets. The unused profit in a given year increases the surplus or reduces the deficit of a unit. In the case of multi-annual projects, the profit is determined in the last year of their implementation; in earlier years, revenues are recognized up to the amount of costs incurred.
10. The amount of fees for educational services referred to in Article 79 section 1 of the Act of 20 July 2018 – Law on Higher Education and Science (hereinafter: the Act) should not exceed costs necessary to start and conduct studies.
11. The Deans, in consultation with the Head of the Analysis and Forecast Office, carry out a cost calculation to ensure compliance with the principle set out in section 10. In case of doubts as to the compliance of the amount of fees with the provisions of the Act, the Bursar may request a cost calculation.
12. The authorized managers of funds may support the activities of other units (e.g. science clubs). The consent of an authorized manager of funds to provide support is sent to the following e-mail address: [plany.finansowe@put.poznan.pl](mailto:plany.finansowe@put.poznan.pl). Costs financed from the provided support are included in the budget plan of the unit receiving the support; while the unit providing the support recognizes the transferred amount in its budget plan in the 2SDW-95\_K category (for specific purposes).

### **Faculty budgets**

#### § 7

1. The Directors of institutes develop:
  - 1) an institute budget plan;
  - 2) an investment plan;
  - 3) information on employment and remuneration;
  - 4) calculation of grant revenues, according to the formula specified by the Bursar.
2. The Deans prepare:
  - 1) a faculty budget plan (as a unit);
  - 2) a faculty budget plan;
  - 3) collective information on employment and remuneration;
  - 4) information (along with an explanation) on deviations from the minimum number of tutorial, project and laboratory groups (specified in separate regulations);
  - 5) information on the amount of indirect costs;
  - 6) information on full-time positions of administrative and technical employees, with the specified status as of 1 January, as of the date of drawing up the plan/changing the plan, the planned status as of 31 December;
  - 7) information on the planned number of students as of 31 December, divided into full-time, part-time and English-language studies;
  - 8) calculation of grant revenues, according to the formula specified by the Bursar.
3. The information referred to in section 1 points 3-4 and section 2 points 3-8 is submitted in electronic form to the following e-mail address: [plany.finansowe@put.poznan.pl](mailto:plany.finansowe@put.poznan.pl).
4. The information referred to in section 2 points 3, 4, 6 and 7 is submitted per unit only on the date of drawing up the second revision of the faculty budget for a given year.
5. The information referred to in section 2 point 5 is submitted by type of activity and by faculty and institute costs within the time limit for drawing up the original faculty budget.

#### § 8

1. If the Rector does not provide other guidelines:
  - 1) accounting units accept for the original budget plans revenues from grants and the costs of providing space in the amounts corresponding to the amounts from the year preceding the financial year,
  - 2) faculties within the framework of the grant separate the research part in the amount of not less than 5% of the grant amount referred to in point 1.
2. The Rector provides accounting units with information on the final amount of the grant awarded and

about the costs of making the space available no later than before the second budget adjustment.

3. Revenue from fees for part-time and paid full-time studies for the winter semester is divided into years at a ratio of 3:2.
4. Postgraduate studies are settled by editions. In the case of pursuing the edition of studies at the turn of the year – in the first year, revenues are assigned to the amount of costs incurred, in the following year the financial result of a project is determined (it is not possible to transfer revenues to the next edition).
5. At faculties, central funds are the source of financing depreciation costs from fixed assets purchased or generated since 2022 from the own resources of faculties (FRW, surplus, profit in service projects), which do not constitute own contribution to projects started before 2022.

### **Central budget**

#### § 9

1. Budget plans under the central budget for individual cost centres (MPK) are developed by employees in accordance with notifications received from the EOD system.
2. Remuneration plans of cost units are developed, excluding projects, by the Human Resources Office.
3. Information on planned costs, which are included in the EOD system by the Bursar, are sent by the relevant units in the form and by the deadline set by the Bursar.
4. Budget plans under the central budget in the EOD system should be prepared in detail enabling the identification of planned costs and revenues in particular categories, by indicating the so-called "specific objectives". In cases where it is not possible to assign expenditure to concrete "specific objectives", it should be included as "non-specified expenditure".

#### § 10

1. Heads of accounting units other than faculties develop:
  - 1) a budget plan;
  - 2) an investment plan;
  - 3) information on employment and remuneration;
  - 4) information on the amount of indirect costs;
  - 5) information on full-time positions of administrative and technical employees, with the specified status as of 1 January, as of the date of drawing up the plan/changing the plan, the planned status as of 31 December.
2. The information referred to in section 1 points 3-5 is submitted in electronic form to the following e-mail address: [plany.finansowe@put.poznan.pl](mailto:plany.finansowe@put.poznan.pl).
3. The information referred to in section 1 point 4 is submitted by type of activity on the date of drawing up the original budget plan.
4. The information referred to in section 1 points 3 and 5 is submitted only on the date of drawing up the second revision of the budget plan for a given year.

#### § 11

1. The relevant cost units develop:
  - 1) a budget plan;
  - 2) an investment plan;
  - 3) information on employment and remuneration in projects;
  - 4) plans of scholarship funds;
  - 5) a plan of the disability support fund;
  - 6) a financial plan of the Employee Social Benefits Fund.
2. The information referred to in section 1 point 3 is submitted only on the date of drawing up the second revision of the budget plan for a given year.
3. The plans referred to in section 1 points 4-6 are sent by the relevant units in the form and by the deadline set by the Bursar.

## **Operational and financial plan**

### § 12

1. The draft operational and financial plan of the University is prepared by the Bursar and submitted to the Rector for approval.
2. The operational and financial plan is subject to an opinion expressed by the University Council.

## **Principles and deadlines for the development of financial plans and their changes**

### § 13

1. Budget plans and their changes are developed within the deadlines:
  - 1) specified in Attachment No. 6 to the Ordinance;
  - 2) other than those specified in point 1 – if it is necessary, in particular to make transfers between categories of costs, to introduce revenues and costs of projects, or to make changes to the investment plan.
2. The Chancellor – in the scope of the central budget, and the Deans – in the scope of faculty budgets may set earlier deadlines for the preparation of budget plans and their changes than specified in section 1 point 1.
3. Changes in budget plans, financial plans of projects and investment plans are made using the ERP and EOD systems respectively.
4. Budget plans, financial plans of projects and investment plans, as well as their changes, are approved in accordance with document acceptance schemes in force in the ERP and EOD systems.
5. Within the time limits specified in Attachment No. 6 to the Ordinance, the execution of budget plans is drawn up in the Budgeting module.
6. The execution of financial plans of projects in the Project module is introduced immediately after their settlement, but not later than within the deadlines enabling compliance with the deadlines referred to in section 6.
7. In justified cases, the Bursar may postpone the deadlines specified in Attachment No. 6, subject to the obligation to:
  - 1) meet the deadline for developing the operational and financial plan of the University (together with an opinion expressed by the University Council) by 31 December of the year preceding the financial year,
  - 2) meet the deadlines for developing or changing the operational and financial plan of the University (together with an opinion expressed by the University Council) within the deadlines set by the competent Ministry.

## **Rules for planning and incurring selected categories of expenses**

### § 14

1. The Deans set limits on expenditure on catering services and the purchase of grocery items for particular institutes and faculties. Information on the set limits should be sent to the following e-mail address: [plany.finansowe@put.poznan.pl](mailto:plany.finansowe@put.poznan.pl) within the time limit for drawing up the original faculty budget.
2. Expenses for the purchase of catering services and grocery items should be incurred only in justified cases and must be directly related to the execution of the statutory tasks of the University. Due to the increased risk of irregularities, these expenditures require special care and absolute application of the principles of purposefulness and economy.
3. The purchase of grocery items (e.g. coffee, tea, juice, biscuits) is allowed during the implementation of projects (e.g. training sessions, courses, conferences), as well as for the needs of secretary's offices of Heads of organizational units.
4. The organization of special meetings related to celebrations, jubilees, integration, etc. does not fit in the scope of the University's statutory activities and, as a rule, cannot be financed from public funds. However, it is allowed to organize an integrative meeting only as an element accompanying a consultation, training session or other substantive event, provided that its cost remains justified, adequate and properly documented.
5. The price limit for the purchase of a mobile phone is set at PLN 2,000 gross. The purchase of a more expensive device is allowed only on the basis of a written order. In case of doubts as to the legitimacy of the purchase – in particular with regard to the period of use of the existing telephone – the Bursar asks the Rector to approve

the purchase.

§15

In justified cases, the Rector, as the person responsible for the financial management of the University, may determine different levels of parameters and financial values in relation to the provisions of the Rules.

§ 16

Ordinance No. 37 of the Rector of Poznan University of Technology of 26 October 2022 on the principles of drawing up the operational and financial plan of Poznan University of Technology is repealed.

§ 17

1. The Ordinance enters into force on the date of signing, with the reservation that it is applicable for the first time to drawing up budgets and the operational and financial plan for 2026.
2. The provisions of the repealed Ordinance in § 16 in the scope of determining the level of indirect costs are applicable to projects initiated until 31 December 2025.

Rector  
of Poznan University of Technology

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