Policy of Managing Disbursement from Qatar University's Special Revenues

Document Information:

This is a translation of the Official Arabic version. In case of any Discrepancies, the Arabic version shall prevail.

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Legislative Instrument Title	**Policy of Managing Disbursement from Qatar University's Special Revenues**
Category	**Financial Policy**
Competent Authority	**Administrative and Financial Affairs Sector**
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Related Legislative Instruments	– **Decree-Law No. (34) of 2004 regarding the organization of Qatar University** – **Law No. (2) of 2015 promulgating the Financial System Law of the State and its updates.** – **Law No. (11) of 2016 regarding the Audit Bureau, and laws issued regarding the annual budget**
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1. Purpose

This policy aims to regulate and identify the principles for disbursement from the special revenues of Qatar University, in accordance with the laws, regulations, and legislative instruments in force in the State and at the University, in a manner that ensures the highest interest of the University. It also seeks to define the powers and approvals necessary to implement disbursement operations in an organized and transparent manner.

2. Scope

The scope of this policy includes everything related to the management and regulation of disbursement from special revenues, starting from identifying the areas of disbursement, through follow-up and implementation, and ending with control and evaluation, to ensure efficiency and compliance with the applicable financial systems.

3. Definitions

In the application of the provisions of this policy, the following words and phrases shall have the meanings assigned to them below, unless the context requires otherwise.

Term	Definition
University	Qatar University
Board	The Board of Regents of Qatar University
President	The President of Qatar University
Competent Sector	The Administrative and Financial Affairs Sector

Competent Body	The Financial Affairs Department
Indirect Costs	These are expenses and expenditures that pertain to more than one product and are difficult to directly link or allocate to the final product units. They are also known as operating expenses and may be fixed or variable, including costs of buildings, security, electricity, and staff.
Restricted and Unrestricted Revenues	These are financial resources granted to projects or activities at the University with specific conditions related to the purpose, period, or project for which they must be spent. They may not be used outside the scope of the restriction, provided that any surplus from these amounts is returned to the granting party, such as grant contracts from the Qatar National Research Fund and other restricted contracts. As for unrestricted revenues, they are financial resources granted to the University without conditions or restrictions from the funder or granting body. They include tuition fees, other student fees, contributions, rent, support from the Alumni Association, tender fees, unrestricted grants, and other activities and events that support the University's mission and objectives.
Contract End Date	The date of completion of the work or tasks mentioned in the contract concluded between the two parties. In some cases, the contract may be extended in line with the interests of both parties and in accordance with the University's applicable policies.
Project Closing Date	The grace period specified after the contract end date, during which deferred payment requests may be submitted for settlement.

4. Policy Provisions

First: General Provisions

Article (1)

For matters not specifically addressed in this policy, the following provisions shall apply to disbursement from special revenues:

1. The provisions contained in Law No. (2) of 2015 promulgating the State Financial Law and the provisions contained in the annual budget law and the amendments that occur to them.
2. Financial Bylaws, Policies, Regulations and Procedures are organized and approved by the University.

Article (2)

Conflict of interest must be avoided in all matters related to revenues, areas of disbursement, and procedures for agreements and contracts. The University may, in the event of a breach of this condition, suspend or cancel the contract after notifying the contracting or agreeing party.

Article (3)

Special revenues are reviewed annually, and their effectiveness in achieving the University's strategy and objectives is evaluated. They are subject to internal and external auditing to ensure their compliance with applicable financial laws, bylaws of the systems, and policies.

Second: Special Revenues

Article (4)

The special revenues of the University, whether restricted or unrestricted, include the following:

1. Special revenues collected in exchange for all services provided by the University, including but not limited to:
    1. Tuition fees, fees for scientific, professional, and training courses, and fees for the Early Childhood Center.
    2. Registration fees and all related matters.
    3. Fees for textbooks, photocopying, issuance of cards, entry permits, and services provided to students or others, such as reissuing documents and academic records.
    4. Fees for accommodation in university housing.
    5. Revenues from research contracts, service contracts provided by the University, consulting contracts, or returns or percentages of indirect costs resulting from the completion of research projects, studies, scientific or academic services, or training for external parties, or services for holding conferences, seminars, workshops, and forums and their sponsorship, unless the contracts stipulate the return of these revenues to the contracting party.
    6. Tender fees, delay fines, and all deposits not claimed by their owners after five years from their due date.
    7. Any returns related to the University's assets.
    8. Donations and grants.
2. Revenues are classified by type and collected in accordance with the applicable financial and accounting regulations and procedures.
3. All University revenues are deposited in the official bank accounts of the University in licensed banks in the State and are recorded accounting-wise. It is forbidden to hold any cash amounts outside the official accounts.
4. All collected revenues must be documented, and supporting documents (such as invoices,

contracts, and financial notices) must be kept. Periodic reports detailing the collected revenues must be prepared.

5. The University may accept contributions and sponsorship for its activities based on agreements signed by the President or his delegate. The University may accept donations and grants after the President's approval.

Third: Disbursement Areas and Regulations

Article (5)

1. Disbursement from the University's special revenues is made for projects and initiatives not included in the University's annual general budget when needed and related to the following:
   1. Scholarships
   2. Development of the educational process
   3. Research, development, and innovation
   4. Projects for the development of university facilities and buildings
   5. Strategic initiatives
   6. Necessary or emergency needs
2. Disbursement from special revenues is made in the narrowest of scopes, within the areas mentioned in the previous Article, and after obtaining the necessary approvals according to the administrative hierarchy at the University and after the President's approval.
3. The President may delegate Vice Presidents to approve disbursements, specifying the financial ceiling they can approve.
4. All disbursement operations from special revenues are carried out in accordance with the financial and accounting legislative instruments in force in the State and the University, and are documented and supporting documents (such as invoices, contracts, and disbursement requests) are kept in official records at the competent body.

5. The competent body conducts periodic reviews of disbursement operations and prepares periodic reports detailing the disbursements to ensure transparency and the effectiveness of disbursement operations. The University establishes appropriate mechanisms to prevent waste or misuse of funds in disbursement operations.
6. Disbursement from special revenues for any of the aforementioned areas is based on an integrated and detailed proposal and a clear financial budget. The President may present these proposals to the Executive Management Committee to seek its views, and the President issues the final decision to approve the project.
7. Disbursement from special revenues is carried out in accordance with the laws, bylaws, decisions, and circulars issued by the State, and the legislative instruments issued by the University.
8. The Articles of contracts are considered the basis for disbursement procedures, provided that those Articles do not violate the provisions contained in the approved legislative instruments at the University.
9. The entity concerned with agreements and contracts may disburse from the budget of projects related to those agreements or contracts after their completion, within a period not exceeding six months from the contract end date, provided that the surpluses are added to the special revenues after the expiration of this period. The period may be extended upon the request of the concerned entity, the recommendation of the competent Vice President, and the approval of the President. This is unless the agreement or contract stipulates the return of surpluses to the granting entity.

Fourth: Oversight and Auditing

Article (6)

1. The competent body conducts an annual review of all financial operations from special

revenues, resources, and expenditures, to ensure full compliance with the provisions stipulated in this policy.

2. Special revenues are subject to internal auditing to ensure full compliance with the provisions of this policy, in cooperation with the Internal Audit and Compliance Committee.
3. The President presents a detailed financial report showing the special revenues and the areas of disbursement and their details at the end of the academic year to the Executive Committee of the Board of Regents.

Article (7)

All competent bodies, each within its competence, shall implement the provisions of this policy. Anything that contradicts its content is repealed.