

## External Funding guideline

*Note: This is a translation to work with the external funding guideline for students who are involved in Associations and do not know any/very little German. The legally valid version is the German original.*

### Part 1: Scope of application

#### § 1 Scope of application

This funding guideline regulates the procedure for funding projects from student body funds that are not carried out by student body organs.

The Student Council shall be free to decide, if necessary, to deviate from provisions of these regulations in individual cases or to order or approve deviations from these regulations.

### Part 2: Object of the funding

#### § 2 Object of the funding

(1) The object of funding can be all plans and expenses (projects) that serve to fulfil the tasks of the student body. The tasks according to §80 Thuringian Higher Education Act are:

1. Representing the entirety of the students of the university within the scope of its legal powers,
2. Representation of students' interests in higher education policy,
3. To represent the professional, social and cultural interests of the students,
4. To promote political education and a sense of civic responsibility among students,
5. Promotion of voluntary student sports, insofar as the university is not responsible for this,
6. Promoting the integration of foreign students,
7. Cultivating supra-regional and international student relations.

(2) Projects that are brought in wholly or in part as coursework are only eligible for funding if the additional benefit for the student body outweighs this and is credibly demonstrated.

(3) Lectures with a religious or political theme are eligible for funding if

- a) they have an informative character and are predominantly based on scientific facts, and
- b) the speaker is introduced to the student council beforehand with additional information, such as curriculum vitae, press reviews, etc., and
- c) the audience is offered the opportunity for discussion following the lecture.

#### § 3 Types of funding

Possible funding types are:

1. Shortfall financing (risk financing), in which only the expenses actually incurred within the framework of the project are reimbursed after deduction of the project income.
2. Funding (project item funding), in which only the expenses of specific items actually incurred within the framework of the project are reimbursed.
3. Grants for objects (object grants), in which the actual expenses incurred for objects (movables) are reimbursed.

4. Organizational funding (lump sum funding), in which an organization/legal entity is funded for several projects within a financial year of the Student Council (01.04.-31.03.).

### **Part 3: Applicants and beneficiaries**

#### **§ 4 Recipients**

- (1) The grant recipient must be suitable for carrying out the project.
- (2) The funding recipient shall be liable to the student body for the proper implementation, use of funds and accounting of the project.
- (3) The funding recipient must have legal capacity within the meaning of §106 ff BGB (German Civil Code), i.e. only a natural person of full age or a legal entity is eligible for funding. Therefore, a group of students - in contrast to a registered association or an individual student - cannot be a funding recipient.

*Note: Bafög recipients should generally not act as grant recipients, as it cannot be ruled out that the grants will have to be offset when determining income.*

- (4) The funding recipient is responsible for the tax treatment of the funding itself.
- (5) The Ilmenau University of Technology cannot be a funding recipient.
- (6) The funding recipient should be a student organization in the vicinity of the TU Ilmenau.
- (7) The grant recipient shall be a non-profit legal entity.
- (8) The Finance Department advises interested members of the University on funding opportunities through the Student Council.

#### **§ 5 Project Responsible**

- (1) The funding recipient shall appoint a project officer who shall be the contact person for the Student Council for all matters relating to the project.
- (2) Unless the Recipient objects in writing to the Student Council, the Student Council assumes that the Project Officer may make and accept declarations of intent on behalf of the Recipient within the framework of the project vis-à-vis the Student Council.
- (3) The Recipient or its representatives must provide proof of their power of representation. A copy of the documents submitted shall be kept on file.
- (4) Once a year, the associations shall deposit a copy of their extract from the register of associations with the Student Council, listing all members of the Executive Board authorized to represent them.

### **Part 4: Application**

#### **§ 6 Project description**

The project must be described in the application in a generally understandable short description (project description). The description should describe the recipient(s) of the funding, the project and the goal of the project in such a way that outsiders are able to understand this content without

further explanation. It must be stated which task of the student body according to §2 paragraph 1 is to be fulfilled with the project.

### **§ 7 Financial plan**

(1) The application must list the funding recipient, the person responsible for the project, the project period (period in which the project takes place), the funding amount and the requested advance payment as well as whether there is an entitlement to deduct input tax. In the case of lump sum funding, the project period must be within a financial year (01.04. - 31.03.) and must end no later than two months before the end of the financial year (31.01.).

(2) The application shall be accompanied by a justified and balanced financing plan, broken down according to anticipated income and expenditure, in accordance with the template provided by the Finance Department. This is available on the website of the Student Council.

(3) Unexpected types of expenditure, which should be able to be settled, should be set at EUR 0 in the financial plan in order to be able to submit a corresponding, simplified update request if necessary.

### **§ 8 Not eligible**

(1) Must be explicitly identified and are not eligible:

1. Intoxicants or addictive substances (e.g. alcohol, tobacco, medicines, etc.); exceptions can be approved upon justified application (e.g. for counter-financing).
2. Deposit
3. Membership fees

(2) Must be explicitly identified and are eligible to a limited extent

1. Alcohol; exceptions can be approved upon justified application (e.g. for counter-financing)
2. Foodstuffs; exceptions may be approved upon justified application (e.g. for counter-financing)
3. Telephone costs
4. Travel costs
5. Expense allowances (this does not include fees and salaries for artists)

### **§ 9 Expenditure items from EUR 500**

(1) If possible, cost estimates or offers shall be attached to the financing plan. For expenditure items over 500 EUR, at least three offers should be obtained. The costs for the student council are to be kept as low as possible. This is obligatory in the case of item funding according to § 3 No. 3.

(2) Paragraph 1 shall become void if there is no alternative provider. Examples of this are GEMA and KSK.

### **§ 10 Default risk and other sponsors**

(1) If there is a risk of default on the revenue, this must be indicated separately in the text.

(2) If several shortfall funds from different funders have been obtained for a project, the respective crediting and earmarking shall be presented in the financing plan. It should be explained under which

conditions repayment is to be made to which funder and which costs are to be claimed from which funders. As a rule, this applies to all costs for all funders.

(3) Funding applications for which approval is still pending shall be marked accordingly in the budget.

### **§ 11 Submission of application**

The application must be submitted in writing and signed by the funding recipient (usually the association's executive committee). It can be submitted in advance by e-mail to the Finance Department. The funding recipient may be represented by an authorized person. The contact details of the person responsible for the project (e-mail address and telephone number) must be provided.

### **§ 12 Prepayment**

(1) Advance payments (prepayments) are only possible in the context of awarding a loan in accordance with the Student Council's loan guidelines and exclusively for legal entities. An advance payment can only be disbursed if the organization has a current extract from the register of associations or companies and all previous projects of the funding recipient have been properly accounted for. The maximum amount cannot be higher than the funding amount.

(2) The amount of the advance payment shall be decided by the StuRa, shown on the notification of approval and paid out cashless within two weeks of the notification being issued.

## **Part 5: Examination and approval of the application**

### **§ 13 Entitlement to funding**

There is no legal entitlement to funding.

### **§ 14 Applications up to EUR 250**

A resolution of the Student Council is necessary for the approval of a grant. In the case of applications from organizations up to and including 250 EUR, the Finance Department can grant approval, but must announce this at the next regular meeting of the Student Council. Sentence 2 only applies to organizations that have been previously approved by the Student Council.

### **§ 15 Prerequisite for authorization**

A decision on the approval will only be made once all previous projects of the funding recipient have been properly settled. This may be deviated from if the settlement of the outstanding projects was not yet possible for the funding recipient for important reasons.

### **§ 16 Time limits**

(1) The application shall be submitted to the Student Council at least one week, but no later than three days, before the meeting at which the decision is to be taken. The application shall be submitted to the Finance Department for comment at least one week beforehand. For presentations with a religious or political theme, the deadline is four weeks. Normally, the application must be submitted to the Finance Department at least two weeks before the required resolution and at least three weeks before the start of the project.

(2) Only projects that take place at the earliest 7 days after the decision-making meeting shall be funded.

### **§ 17 Granting of the authorization**

(1) If the formal requirements are not met, the Finance Department may reject the application. In this case, a rejection notice shall be issued in accordance with paragraph 7.

(2) The application must be presented by the recipient of the funding at the meeting of the Student Council that adopts the resolution. The person responsible for the project may be represented, provided that the presentations do not have a religious or political theme.

(3) The grant recipient shall receive a written notice of approval bearing the signature of the (deputy) budget officer and the stamp of the Finance Department.

(4) In the case of funding, the funding recipient is obliged to indicate the funding by the Students' Council by means of the StuRa logo on all project-related advertising materials such as flyers, posters, websites and social media.

- a) In the case of a lump sum grant, the logo must be displayed on all websites and social media of the organization during the entire project period. If an organization consists of several independent working groups or sub-groups, the logo must also be displayed on these.
- b) In the case of an item grant, the logo must be displayed on all websites and in the organization's social media for the entire duration of the project and the tax depreciation period of the funded item.

(5) In order to check the proper use of the funding, two members of the student council shall be granted free admission to the supported events. Agreements regarding admission regulations are only permissible after approval and are not the subject of the application.

(6) Funding shall not be deemed to have been approved or committed before the notification of approval has been served.

(7) In the event of rejection, the grant recipient shall receive a written rejection notice bearing the signature of the (deputy) budget officer and the stamp of the Finance Unit.

## **Part 6: Update of the financial plan and overrun of project items**

### **§ 18 Updating of the financial plan**

(1) Updating requires the consent of the student council.

(2) The funding level shall not be affected by the update.

(3) An update can only adjust the amount of existing expenditure and revenue items. No new expenditure items can be created. For this reason, uncertain items in the budget should be set in advance at EUR 0.

(4) The update shall be justified.

### **§ 19 Notification of updates**

(1) If it is foreseeable during the implementation of the project that the items in the budget will be exceeded, an updated budget shall be submitted to the student council in text form. It shall be submitted in writing as soon as the item has been exceeded.

(2) If, during the implementation of the project, it is foreseeable that the income will fall short of the items set out in the budget, the Student Council shall be informed immediately in text form.

### **§ 20 Overrun of project items**

(1) If the items from the budget are exceeded or fallen short of in the proof of use, the proof of use shall also be interpreted as an application for an update. If the application for an update is not approved, the funding amount shall be reduced by the amount of the exceeding of the items to be credited to the funding of the student council.

(2) The Finance Department shall be authorized to grant the authorization pursuant to § 18 (1) on behalf of the Student Council on the basis of the financial plan adopted by the Student Council if

1. all items of expenditure are increased by no more than 50% of the item or no more than 10% of the total amount or no more than EUR 10, and
2. all revenue items are reduced by no more than 50% of the item or no more than 10% of the total amount or no more than EUR 10.00 each or their risk of default was noted in the application and
3. this means that the core of the project remains unchanged.

(3) In derogation of § 20 (2), the consent pursuant to § 18 (1) shall be deemed to have been granted based on the financial plan adopted by the student council if

1. all items of expenditure are increased by no more than 10% of the item or no more than 1% of the total or no more than EUR 10, and
2. all income items are reduced by no more than 10% of the item or no more than 1% of the total amount or no more than EUR 10.00 each, or their risk of default was noted in the application.

## **Part 7: Use and settlement**

### **§ 21 Entitlement to deduct input tax, principle of economy and efficiency**

(1) The funds shall be used economically and sparingly.

(2) In addition, the most favorable offer shall be selected.

(3) A more expensive alternative may be chosen if it contains an environmental and/or social added value. Attention shall be paid to the proportionality between added value and additional costs.

(4) If the turnover tax can be claimed as input tax, this must also be done.

(5) If the funding recipient is not entitled to deduct input tax, the receipts do not need to show VAT.

### **§ 22 Vouchers**

(1) Written records shall be kept of all receipts and expenditures as well as contract commitments. For this purpose, there shall be a note of everything on paper. The easiest way to do this is to print out or copy the original documents.

(2) Receipts for expenses shall be invoices according to UStG §14 or invoices for small amounts according to UStDV §33. They must contain at least the following information.

1. the full name and address of the supplier,
2. the date of issue,
3. the quantity and nature of the goods supplied or the scope and nature of other performance; and
4. the consideration and the amount of tax payable thereon for the supply or other service in one sum or, in the case of a tax exemption, an indication that the supply or other service is subject to a tax exemption.

(3) Receipts which are only proportionally attributable to the funded project shall be avoided. The proportionate amount must be stated and justified together with the voucher.

(4) Uses to be shown separately in the budget may only be claimed as expenditure with the prior express consent of the student council.

(5) Non-eligible items shall not be taken into account in the settlement.

### **§ 23 Travel expenses**

As a rule, travel costs incurred using private motor vehicles can only be assessed at a flat rate per kilometer of EUR 0.17 per kilometer and EUR 0.002 per kilometer and passenger, which covers fuel costs and all other wear and tear on the vehicle. A logbook must be kept with vehicle registration number, mileage at departure and arrival, time of departure, time of arrival, name of driver and passengers and purpose of the journey. The expenses can only be claimed by the driver.

### **§ 24 Cash**

(1) Payments shall be made without cash.

(2) When using cash tills, a cash book shall be kept as a record. As a makeshift solution, receipts or personal vouchers shall be prepared for receipts.

### **§ 25 Request for interim settlement**

Upon request, the Finance Department shall be informed in text form of the current income and expenditure status grouped according to items and shall be allowed to inspect the receipts.

## **Part 8: Proof of Use and Retention Obligation**

### **§ 26 Proof of use**

(1) The recipient of the funding must keep a record of the use of the funds. It shall be submitted in writing to the Student Council immediately after completion of the project in accordance with the submission of the Finance Department.

(2) The proof of use shall consist of:

1. A final evaluation of the project,
2. the financial plan adopted by the Student Council supplemented by the actual expenditure and income,

3. the list of supporting documents as well as their affiliation to the individual project items according to § 27 (3),
4. the supporting documents pursuant to § 27 (1) and
5. an assurance by the Recipient pursuant to § 30.

(3) If the proof of use is not properly kept within 6 months after the completion of the project, the notice of approval shall be revoked.

(4) If it is not possible to settle the accounts within the deadline for an important reason, the Student Council can extend the deadline at the request of the funding recipient. Notwithstanding this, the Finance Department may extend the deadline by a maximum of three months if not all invoices have been submitted.

### § 27 (Original) receipts in the statement of account

(1) For all income and expenses, receipts in original or copy must be attached to the statement in a permanently legible manner. Own receipts for expenses shall not be accepted. If the original vouchers are not attached, the whereabouts of the original vouchers must be stated.

(2) The supporting documents shall be numbered consecutively and submitted in order according to the numbering. The supporting documents may be grouped by item.

(3) The allocation of the vouchers to the individual items shall be presented in tabular form sorted by voucher number. The allocation shall also be presented in a further list grouped by item. The presentation of the tables may be waived for projects of small scope, if they are not necessary for the examination of the statement of accounts and the Finance Department agrees.

*Example:*

Table 1: Assignment of the documents to the items  
Sorted by document number

Voucher number	Items according to finance plan
1	Travel expenses::Rent
2	Travel expenses::Refuel
3	Billposting fee
....	.....

Table 2: List of vouchers by item  
Sorted by document number

Items according to finance plan	Voucher number
Travel expenses::Rent	1
	8
Travel expenses::Refuel	2
Billposting fee	3
	10
.....	....

### **§ 28 Electronic overview of receipts**

The Finance Department may prescribe the electronically processable submission of vouchers and summary tables for the audit of extensive documents (usually 20 or more vouchers). The Finance Department may prescribe the use of a document template and a file format that can be used free of charge.

### **§ 29 External funding**

(1) All income generated by the project, in particular further funding from third parties that only arises after the application has been submitted, must be stated in the statement of account and credited in the case of shortfall financing.

(2) Defaulted third-party funding which is to be credited to the funding of the Student Council shall be compensated by own funds unless the risk of default results from the project application.

(3) As a rule, all other third-party funding for the project shall be credited against the funding from the student council. Sometimes, however, third-party funding is earmarked or expenses are subject to special funding. Examples of this are the free/reduced provision of technology or the assumption of certain expenses such as travel costs by third parties. A corresponding earmarking can be specified in the financial application and does not lead to a reduction in the funds approved by the student council.

(4) Unless otherwise specified in the application with regard to eligible funding by the Studierendenwerk Thüringen, it is assumed that this is shortfall funding. If the amount of funding guaranteed by the StuRa is undercut, the amount guaranteed by the Studierendenwerk can be reduced proportionally to the same extent in this case.

*Example: The StuRa provides shortfall funding of up to 500 EUR, the Studentenwerk up to 250 EUR for the same project. The project achieves a loss to be compensated for in the amount of 600 EUR without taking the shortfall financing into account. To determine the StuRa payment amount, the full 250 EUR of the Studentenwerk is not deducted, but only a smaller amount, so that the 600 EUR is divided between the StuRa and the Studentenwerk in the ratio 500 EUR : 250 EUR. This means that in this case the StuRa pays 400 EUR and the Studentenwerk only 200 EUR - i.e. StuRa and Studentenwerk each reduce the funding amount by 20% to compensate for the loss.*

### **§ 30 Assurance of the complete and truthful presentation of income and expenditure**

The statement of account must be accompanied by a written assurance, signed by the grant recipient, that the income and expenses have been presented completely and truthfully, that the funds have been used exclusively for the funded project and that the same expenses have not been invoiced more than once. The assurance shall be made informally in writing, unless it is already included in the template to be used for the settlement of accounts.

### **§ 31 Inspection of original supporting documents**

(1) The student council shall be granted access to the original documents upon request, even after the documents have been examined. This shall be done, for example, in order to enable an audit by the councilors, the internal audit, the finance committee or the State Audit Office.

(2) Unless submitted with the statement of account, the original receipts shall be kept for ten years.

## **Part 9: Examination and objections to the proof of use**

### **§ 32 Examination of and objections to the proof of use**

(1) The Finance Department shall check the proof of use for completeness, correctness and compliance with the funding conditions and shall inform the funding recipient of the result of the check (check notice).

(2) In doing so, the Finance Unit shall also be authorized to evaluate the use with regard to economic efficiency and economy.

(3) If the statement of account indicates that the grant was used in deviation from the approved application or was issued incorrectly with malicious intent, the Finance Department may, at its discretion, revoke the notice of grant.

## **Part 10: Disbursement of the subsidies**

### **§ 33 Disbursement of the subsidies**

(1) Funding shall be paid out after completion of the project and submission of the proof of use.

(2) If an advance payment has been disbursed, the difference shall be made up with the amount actually correctly settled. If the funding requirement is higher than the advance payment already disbursed, the remaining amount shall be disbursed to the funding recipient without cash within two weeks.

(3) Payment and - if carried out - repayment shall be made without cash. Further details shall be set out in the notice of approval.

(4) Funding that has been overpaid or reclaimed must be paid into the account of the Student Council in a single payment within two weeks of receipt of the audit notification.

## **Part 11: Final Provisions**

### **§ 34 Final votes**

(1) In all projects and events sponsored by the Student Council, the latter shall be named as a supporter in a publicity-effective manner.

(2) The Finance Department shall be authorized to issue and announce the aforementioned notices on behalf of the Student Council.

(3) The Student Council shall decide on discretionary decisions regarding the use of funds, unless expressly regulated otherwise.

(4) The Student Council shall decide on appeals against decisions and notices of the Finance Department.

## **Part 12: Data protection**

### **§ 35 Data protection**

(1) Copies of identity cards and powers of attorney shall be kept for a period of one year after the approval of the project account or one month after the rejection of the project application. If these are documents from publicly accessible registers (e.g. excerpt from the register of associations), the period from sentence 1 shall be increased fivefold.

(2) Retention pursuant to paragraph 1 shall be for the purpose of review in the event of a challenge, within the framework of legal supervision or audit by the Finance Committee.

(3) The storage under subsection (1) for documents that do not originate from publicly accessible registers shall be in a locked cabinet.

## **Part 13: Entry into force**

### **§ 36 Entry into force**

This guideline comes into force after the student council has passed a resolution and replaces the funding guideline of the student council from 15.06.2016.

Decided by the Student Council of the TU Ilmenau in the meeting of 26.01.2022 (31/26-001).

### **§ 37 Transitional Provisions**

For external funding already decided before 27.01.2022, the regulations of the old funding guideline of 15.06.2016 shall apply until their conclusion, unless otherwise agreed.

## Attachments

### Note on the text form

Cf. § 126b BGB

"If text form is required by law, a legible statement naming the person making the statement must be made on a durable medium. A durable medium is any medium which is

1. enables the recipient to retain or store a statement on the data medium addressed to him personally in such a way that it is accessible to him for a period of time adequate for its purpose, and
2. is suitable for reproducing the declaration unchanged." (Status 11.12.2021)

*Note: The text form therefore also includes e-mail.*

### Note on the written form

Cf. § 126 BGB:

"(1) If written form is prescribed by law, the instrument must be signed by the maker in his own hand by his name or by a notarial certified hand sign.

(2) In the case of a contract, the signature of the parties must be on the same instrument. If the contract is the subject of several identical documents, it shall be sufficient for each party to sign the document intended for the other party.

(3) The written form may be replaced by electronic form unless otherwise provided by law.

(4) The written form shall be replaced by notarial certification." (Status 11.12.2021)

*Note: A simple/normal e-mail does not correspond to the electronic written form from paragraph 3.*

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*Table 1: Assignment of the documents to the items*

*Sorted by document number*

*Voucher number | Items according to finance plan*

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1 | Travel expenses::Rent

2 | Travel expenses::Refuel

3 | Billposting fee

.... | .....

*Table 2: List of vouchers by item*

*Sorted by document number*

*Items according to finance plan | Voucher number*

-----+-----

*Travel expenses::Rent | 1*

*| 8*

*Travel expenses::Refuel | 2*

*Billposting fee | 3*

*| 10*

*..... | ....*

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