

FINANCIAL REGULATIONS OF THE STUDENTS' UNION OF THE ACADEMY OF FINE ARTS VIENNA

§1 SCOPE OF VALIDITY AND APPLICATION

(1) Unless otherwise stipulated in individual provisions, the Financial Regulations shall apply to all legal transactions of the Students' Union of the Academy of Fine Arts Vienna (hereinafter referred to as "ÖH Akbild") that involve income or expenditure, unless otherwise stipulated by law.

(2) The financial regulations must be observed by all functionaries and employees of the ÖH Akbild and all other persons acting on its behalf.

§2 PRINCIPLES OF THE FINANCIAL REGULATIONS

(1) In addition to the principles according to art. 41 para. 1 of the Students' Union Act 2014 (correctness, expediency, economy and easy controllability), the entire (financial) management of the ÖH Akbild must follow the principle of ecological sustainability.

(2) In principle, legal and natural persons who share the principles of the ÖH Akbild are to be preferred as contractual partners of the ÖH Akbild. These are above all:

1st Gender equality

2nd environmental and climate-friendly behavior

3rd accessibility in all areas

4th anti-discrimination in all areas, especially on the basis of origin, racialization, religion, sexual orientation or classism

(3) Money transactions are only to be carried out by bank transfer.

§3 EXCEPTIONS AND DEFINITIONS

(1) In justified exceptional cases, deviations from the provisions of these Financial Regulations may be made after approval by the Head of Office for Economic Affairs and the chairperson. These exceptions must be justified in writing.

(2) If these Financial Regulations refer to forms, then, unless otherwise stated, this refers to the forms that can be found on the ÖH Akbild website.

§4 POWER TO CONCLUDE LEGAL TRANSACTIONS

(1) Legal transactions, in particular contracts involving income or expenditure, may only be concluded by the Chairperson in agreement with the Head of Office for Economic Affairs (Art. 42 para. 1 of the Students' Union Act 2014).

(2) This does not affect the emergency powers of the Chairperson pursuant to Art. 35 para. 1 of the Students' Union Act 2014.

§5 DECISION LIMITS

(1) When concluding any legal transaction involving income or expenditure, the formal requirements pursuant to Art. 42 para. 2 of the Students' Union Act 2014 must be observed.

(2) Formal requirements regarding the University Student Representation:

1st Up to 800 Euro

For legal transactions involving expenditure or income of up to € 800 Euro, agreement between the Chairperson and the Head of Office for Economic Affairs is sufficient.

2nd 800.00 to 1.800 Euro

For legal transactions involving expenditure or income of more than 800 to 1.800 Euro, three offers must be obtained in addition to the requirements under subpara. 1.

3rd from € 1.800 Euro

For legal transactions involving expenditure or income of more than 1.800 Euro, in addition to the requirements under subpara. 1, 2 and 3, a resolution of the University Representation is required.

(3) Formal regulations for the study representations:

1st Up to 900 Euro

For legal transactions involving expenditure or income of up to 900 Euro, the agreement of the Chairperson and the Head of Office for Economic Affairs is sufficient. If this involves a legal transaction, the requirement under para. 2 subpara. 2 also applies for a legal transaction of 900 Euro.

2nd 900.00 to 6.000 Euro

For legal transactions involving expenditure or income of 900 to € 6.000 Euro, in addition to the requirements under subpara. 1 and 2, a motion of the study representation is required.

3rd from 6.000 Euro

For legal transactions involving expenditure or income of more than 6.000 Euro, a motion of the University Student Representation shall be required in addition to the requirements under subpara. 1, 2 and 3.

(4) The stated income and expenditure limits are gross.

§6 FLOW OF INVOICES

All invoices must be received by the General Secretariat together with all documents required for payment after being checked for correctness by the responsible office or the responsible study representation. The General Secretariat checks the documents for completeness and accuracy. If the documents have been submitted correctly, they will be submitted together to the Head of Office for Economic Affairs for review and approval. After a positive review and approval by the Head of Office for Economic Affairs, the documents are submitted to the Chairperson for review and approval. The signature folder from telebanking is then submitted to the Chair by the Office for Economic Affairs. Finally, all documents are archived in the General Secretariat.

§7 INVOICE ITEMS

(1) The ÖH Akbild only accepts original receipts that meet the requirements of Art. 11 para. 1 subpara. 3 UStG. These are:

1st name and address of the company providing the service

2nd name and address of the recipient of the service

3rd quantity and customary description of the goods supplied or the type and scope of the other service

4th date of delivery or performance period

5th consideration and applicable tax rate or a reference to the tax exemption

6th amount of tax included in the payment in euros

7th date of issue of the invoice

8th consecutive invoice number

9th if available, a VAT number

(2) If an invoice does not exceed the total amount of 400 Euro, the provisions of Art. 11 para. 6 UStG shall apply in deviation from para. 1. The requirements for this are:

10th name and address of the entrepreneur providing the service

11th quantity and customary description of the goods supplied or the type and scope of the other service

12th date of delivery or performance period

13th consideration and the tax amount in one sum

14th tax rate

§8 SETTLEMENT OF COSTS BY THE ÖH AKBILD

(1) Costs can be covered by the ÖH Akbild in four ways

1st payment of an outstanding invoice

2nd reimbursement of an already paid invoice

3rd advance payment of an account

(2) An outstanding invoice as defined in para. 1 subpara. 1 is sent directly to the ÖH Akbild and paid by it. The ÖH Akbild must be stated as the billing address. An addition in the invoice address must indicate the responsible department or the responsible student representation.

(3) A reimbursement in the sense of para. 1 subpara. 2 shall be made if a person has incurred costs through an activity for the ÖH Akbild. These can only be reimbursed if all legal requirements, the resolutions of the ÖH Akbild and in particular the provisions of the Financial Regulations have been complied with.

(4) In order for a refund application to be processed, at least the following documents must be submitted:

1st completed "Refunding Form" (the exact purpose of the expense must be stated on the form)

2nd original invoice(s) (if a receipt also contains private expenses, these can be blacked out)

(5) If invoices have been paid by bank transfer, credit card or similar, a confirmation of payment must be enclosed. Further documents are required for certain legal transactions.

(6) A payment on account within the meaning of para. 1 subpara. 3 is only possible against an invoice on account. This shall require the consent of the Head of Office for Economic Affairs and the Chairperson. The invoice on account must include a list of the costs incurred.

(7) All settlements must be made as promptly as possible.

§9 INCOME

(1) Income of any kind must be paid or transferred to the ÖH Akbild account as soon as possible.

(2) If income from an event is intended to be passed on as a donation, the amount of the income and the donation must be stated in the statement of costs in accordance with art. 13.

§10 TRAVEL COSTS IN GENERAL

Travel costs can only be reimbursed if they are incurred as a result of student representation work. Accordingly, costs that would have been incurred anyway cannot be reimbursed; this includes in particular travel within the student's own place of study. Travel within the framework of the ÖH Akbild must primarily be carried out using environmentally friendly means of transportation.

§11 LONG DISTANCE TRAIN TRAVEL

Domestic long-distance train tickets are refunded up to a maximum of the reduced 2nd class ticket price with the ÖBB Vorteils card or the comparable price with another provider. The Vorteils card itself cannot be refunded. Seat reservations can be refunded for journeys on long-distance trains.

§12 MOTOR VEHICLE

(1) The reimbursement of costs for travel by motor vehicle must be applied for using the "Refunding Form". The form must be used to justify why no public transportation could be chosen.

(2) The costs for travel by car are reimbursed on the basis of flat rates per kilometer. These rates are 0.18 Euro per kilometer for the driver and 0,08 Euro per kilometer for each additional person traveling with the driver.

§13 AIR TRAVEL

Air travel of less than 400 kilometers and domestic flights cannot be reimbursed. Other flights can be reimbursed, provided they have been approved in advance by the Head of Office for Economic Affairs and the Chairperson.

§14 TAXI TRIPS

Taxi trips can only be refunded if it can be justified why no other means of transportation could be used. This justification must be enclosed with the refund application.

§15 MEALS

(1) Costs incurred for the catering of persons may not exceed the upper limit of 20 Euro per meal. A meal includes all costs, i.e. both food and drinks. The application for reimbursement must be accompanied by a list of all persons catered for.

(2) A maximum of three meals per day can be reimbursed.

(3) The provisions of para. 1 do not apply if the meals are not purely for the catering of persons, but are inherent to a larger event or are usually offered. Examples include congresses, conferences or other events.

§16 OVERNIGHT STAYS

(1) Overnight stays are only refundable with the prior approval of the Head of Office for Economic Affairs.

(2) Overnight stays can be refunded up to a maximum rate of 85 Euro per night and person if breakfast is included. This maximum rate increases to 125 Euro in the case of full board.

(3) The maximum rates in para. 2 may be exceeded up to a maximum of 115 Euro per person and night if breakfast is included or 155 Euro per person and night in the case of full board if accommodation in a single room is necessary. This necessity must be justified and enclosed with the refund application. Exceeding the maximum rates of para. 2 must be approved in advance by the Head of Office for Economic Affairs.

§17 CONTRACTUAL WORK

(1) Contracts for work can only be concluded by the Chairperson in agreement with the Head of Economic Affairs (art. 42 para. 1 of the Students' Union Act 2014). The form "Work Contract/Fee Note" must always be used for this purpose.

(2) Contracts for work must contain at least the following information:

1st date of completion of the work

2nd definition of the work owed

3rd name and address and contact details

(3) The request for reimbursement must be accompanied by the invoice or the completed "fee note" form. It is also possible to submit the invoice or the completed "fee note" form directly to the ÖH Akbild.

(4) If the contract for work is concluded for lectures, a maximum fee of 150 Euro per unit of 90 minutes can be paid. One unit is 90 minutes. In the case of corresponding qualifications or additional services, a fee of up to 200 Euro per unit of 90 minutes may be paid after approval by the Chairperson and the Head of Office for Economic Affairs. Preparation time, travel time, consumables or other expenses cannot be remunerated separately. Travel costs, accommodation and meals can be reimbursed in accordance with the remuneration regulations.

(5) Persons who receive a flat-rate function fee for their work for the ÖH Akbild can only be paid a fee if the contractual work does not fall within their assigned area of responsibility at the ÖH Akbild.

§18 TRAINING COURSES

When conducting training courses, a training folder must be created in advance and sent to the accounting department. Care must be taken to ensure that FLINTA persons are included in the selection of trainers. If a workshop is predominantly modeled by cis men, this must be conclusively justified.

§19 CHILDCARE

(1) If childcare costs are incurred in the course of work for the ÖH Akbild, these costs can be reimbursed at a rate of up to 20 Euro per hour for one child. This rate increases by 1 Euro per hour for each child sent to childcare. The person providing care must provide proof of qualification, such as specialist training or other experience. If the care is provided by relatives up to the third degree or persons living in the same household, the costs cannot be reimbursed.

(2) If the childcare is provided commercially, the entire costs can be refunded.

§20 NON REFUNDABLE COSTS

(1) The following expenses are not refundable or payable directly by the ÖH Akbild:

1st deposit for containers

2nd strong alcoholic beverages (except local gifts)

3rd alcoholic beverages outside the beginning and end of the semester

4th fuel bills, vignette, toll or parking fees - with the exception of costs incurred for a rental vehicle

5th medication

6th hygiene articles (except monthly hygiene articles)

7th tickets for transportation at the place of residence

(2) Notwithstanding para. 1 subpara. 1, deposits are refundable if the purchase of the deposit containers has been agreed in advance with the Office for Economic Affairs, the purchase was made for a larger group of people and it can be credibly demonstrated that the missing deposit containers have been lost or destroyed.

Contact for questions

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