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Official Bulletin of the Corporation and the Foundation

- First Amendment to the Financial Regulations of the Student Body of Leuphana University Lüneburg
- Re-announcement of the Financial Regulations of the Student Body of Leuphana University Lüneburg

Please note that the German version of the statutes is recognized as legally valid.

First Amendment to the Financial Regulations of the Student Body of the University of Lüneburg

The 15th Student Parliament of the student body of the University of Lüneburg has adopted the following first amendment to the financial regulations of the student body of the University of Lüneburg on 19 May 2021 in accordance with § 20 para. 3 sentence 2 of the Lower Saxony Higher Education Act (NHG) in the version of 26 February 2007 (Nds. GVBl. p. 69), last amended by Art. 4 of the Act of 16 March 2021 (Nds. GVBl. p. 133), adopted the following first amendment to the Financial Regulations of the Student Body of the University of Lüneburg dated 31 July 2019 (Leuphana Gazette 62/19 of 30 September 2019) on 19 May 2021.

Section I

§ 4 is replaced by the following:

§ 4 Management of funds

- (1) The principles of economy and efficiency shall apply to the management of appropriations.
- (2) The student body is guided by the principle of sustainability in the management of funds, insofar as a consideration within the framework of the principle of economic efficiency shows that this does not lead to disproportionate expenditure. Social and environmental aspects are taken into account when awarding contracts. The obligations according to § 3 Abs. 2 NABfG are to be considered. Details can be found in section IV: Sustainability.
- (3) Personnel costs (including travel expenses) may be paid up to a maximum of the amount that would be permissible for employees of Leuphana University Lüneburg.
- (4) No decisions may be taken and signatures may be made on their own behalf.
- (5) The financial officer of the General Student Committee is responsible for the financial management and supervises the cash management.

The following new IV. Section is inserted:

IV. Section: Sustainability

§18 Financing of food and beverages

- (1) The following criteria must be met when funding meals:
 1. Compliance with the German or European organic seal (DE-Öko, EU-Öko).
 2. Externally prepared meals do not have to meet organic standards, but only vegetarian or vegan meals can be charged. Externally prepared meals are considered in particular:
 - a. catered meals
 - b. catered food
 - c. Catering in catering establishments (in particular restaurants, cafés)
 - d. Food from bakeries
- (2) Beverages must be purchased in glass packaging and/or reusable packaging
 1. This excludes milk, milk substitutes (especially soy, oat, rice and almond milk).
 2. Large containers of more than five litres are also excluded.

§ 19 Financing of equipment and consumables

- (1) Furnishings include electronic equipment, textiles, office supplies and decorative items.
- (2) Repair, loan or purchase of used goods is to be preferred to a new acquisition in this order. In this context, long-term criteria (costs, sustainability) should be weighed up, and possible warranty services should be taken into account.
- (3) Preference should be given to products that can be used over a longer period of time, that can be economically repaired, that can be recycled as waste or that lead to less waste.
- (4) New purchases should have been made in the European Economic Area, Switzerland or the United Kingdom.
- (5) At least one of the following criteria should be considered when making a new purchase:
 1. Biologically certified according to §18 Abs. 1 Nr. 1,
 2. Seal of the Blue Angel,
 3. the latest Tjänstemännens Central Organisation (TCO) standard,
 4. Seal of the Forest Stewardship Council (FSC)
- (6) Clothing and other textiles can only be reimbursed if they:
 1. Organic certified are according to §18 Abs. 1 Nr. 1,
 2. do not contain leather or fur,
 3. are certified with one of the following seals: Fairtrade Cotton, Fairtrade Textile Production, Blue Angel, Naturtextil IVN Best, Global Organic Textile Standard (GOTS), World Fair Trade Organisation, Fair Wear Foundation, Green Button or have been produced in the European Economic Area, Switzerland or the United Kingdom.
- (7) For consumables, paper is preferable to plastic.
- (8) Paper, such as sanitary, printing or copying paper, must be sourced from 100% recycled paper.

§ 20 Funding of travel expenses

- (1) Flights of less than 1500 km as the crow flies between origin and destination will not be financed.
- (2) Flights over 1500 km as the crow flies between origin and destination may only be financed with the prior approval of the Finance Officer and the Finance Committee.
- (3) Carbon dioxide emissions from car journeys should be offset. If no emissions have been offset, this must be justified. Flights may only be financed if emissions have been offset. The costs of offsetting emissions may be reimbursed.
- (4) Applicants must be informed of the restrictions in accordance with paragraph 3 before their application is rejected.
- (5) In the case of emissions offsetting, preference should be given to offers that save emissions in the European Economic Area, Switzerland or the United Kingdom.

§ 21 Control and derogation

- (1) For the reimbursement of costs according to §§ 18 to 20, an application for reimbursement must be submitted in text form to the financial officer, clearly stating that the requirements for reimbursement have been met. If this cannot be seen from the receipt, invoice or order, additional proof must be provided (e.g. by photo, label, etc.).
- (2) The responsibility for the decision on the application and the documentation shall be governed by §§ 22 to 27. The applicant shall be notified of the justified rejection of the application.
- (3) Compliance with the requirements for cost reimbursement according to §§ 18 to 20 can only be deviated from in justified cases and after approval by the financial officer before the acquisition. Subsequent approval is only possible in exceptional cases; the principles of § 4 Para. 1 must be observed in the documented decision on the exceptional approval. A corresponding application must be justified and submitted in text form.
- (4) If the Finance Officer rejects the application, the Finance Committee is informed. The Finance Committee can overrule the rejection, which means that the motion is accepted.
- (5) The Financial Officer must inform the Student Parliament of all approved exceptions at least once per financial year and upon request.

The numbering of the following sections and paragraphs, as well as references to paragraphs, changes accordingly.

§ Section 23 (previously Section 19) is

amended as follows: Paragraph 4 number 2 is replaced by the following:

2. correct and complete application of all legal, contractual and other performance principles, including the principle of sustainability pursuant to § 4 para. 2, §§ 18 to 21.

§ Section 29 (previously Section 25) is

amended as follows: Paragraph 2 number 4 is replaced by the following:

4. whether personnel and material expenses are justified in order to fulfil the tasks, or whether facilities or positions are maintained that should be restricted or can be omitted. The principle of sustainability pursuant to § 4 (2), §§ 18 to 21 must also be observed.

Section II

The financial regulations come into force on 01 July 2021.

Re-announcement of the Financial Regulations of the Student Body of the University of Lüneburg

Pursuant to Section 46 (2) of the Statutes of the Student Body of the University of Lüneburg of 08 May 2019 (Leuphana Gazette No. 31/19 of 12 June 2019), last amended on 24 February 2021 (Leuphana Gazette No. 32/21 of 17 March 2021), the Presidential Board of Leuphana University of Lüneburg hereby announces the wording of the Financial Regulations of the Student Body of the University of Lüneburg of 31 July 2019 (Leuphana Gazette 62/19 of 30 September 2019) in the version now in force, taking into account the

- first amendment of 19 May 2021 (Leuphana Gazette xxx of 31 May 2021):

Official abbreviations

AStA	General Student Committee
FGV	Student group representative(s)
FGV Council	Council of the Fachgruppenvertretungen
NHG	Lower Saxony Higher Education Act
HGB	German Commercial Code
HRG	Framework Act for Higher Education
SGB	Social Security Code
StuPa	Student Parliament TzBfG Part-Time and Fixed-Term Act

I. Section: General regulations

§ 1 Scope of application

According to § 20 Abs. 4 NHG these financial regulations regulate the economic management of the student body of the Leuphana University Lüneburg.

§ 2 Financial year

- (1) The financial year begins on 01 October of one year and ends on 30 September of the following year. It is designated by the years in which it began and ends.
- (2) The semester covers the period from 01 April to 30 September (summer semester) or from 01 October to 31 March of the following year (winter semester).

§ 3 Basis of economic management

The economic management and accounting are based on commercial principles. The basis for the economic management is the German Commercial Code (Handelsgesetzbuch) as amended.

§ 4 Management of funds

- (1) The principles of economy and efficiency shall apply to the management of appropriations.
- (2) The student body is guided by the principle of sustainability in the management of funds, insofar as a consideration within the framework of the principle of economic efficiency shows that this does not lead to disproportionate expenditure. Social and environmental aspects are taken into account when awarding contracts. The obligations according to § 3 Abs. 2 NAbfG are to be considered. Details can be found in section IV: Sustainability.
- (3) Personnel costs (including travel expenses) may be paid up to a maximum of the amount that would be permissible for employees of Leuphana University Lüneburg.
- (4) No decisions may be taken and signatures may be made on their own behalf.
- (5) The financial officer of the General Student Committee is responsible for the financial management and supervises the cash management.

II. Section: Preparation of the business plan

§ 5 Drafting procedure

- (1) The Finance Officer shall draw up an economic plan for the financial year in cooperation with the Finance Committee of the Student Parliament by 31 May.
- (2) The General Student Committee submits the draft of the business plan to the Student Parliament for discussion and resolution.
- (3) The business plan requires the approval of the university management after a resolution of the student parliament.
- (4) The business plan is to be made public at the university.

§ 6 Preliminary economic management

- (1) As long as the business plan has not come into force, the business plan of the previous year shall continue to apply. Sentence 1 is applied with the proviso that only legally justified obligations existing before the beginning of the business year may be fulfilled and only such expenses may be made which are unavoidably necessary for the fulfilment of the tasks of the student body.
- (2) The upper limit of the authorisation within the framework of the provisional financial management is formed by the estimates for the individual cost centres of the previous year. If no amounts are listed there, expenditures may only be made with the prior consent of the student parliament. Income is always to be assumed.

§ 7 Form of the business plan

- (1) The business plan shows the source and expected amount of the planned income, the intended use and the expected amount of the planned expenses. It is broken down into cost centres.

- (2) Only those expenses may be included in the business plan which are necessary for the fulfilment of the tasks of the student body in the case of economical and economic administration.
- (3) The estimated amounts are to be calculated on the basis of the documents or, if this is not possible, estimated conscientiously and carefully. If it is not possible to estimate an amount approximately in advance, the cost centre shall be shown without an estimate. Income and expenses are to be estimated separately for each cost centre. In total, all income and expenses are to be balanced with each other.
- (4) A comparison of the annual financial statements of the most recently adopted financial year, the currently adopted budgeted figures for the current financial year and the budgeted figures for the coming financial year intended for resolution can be seen. The expected income and the expected expenses are to be formulated as an estimate for each cost centre.
- (5) Of the income from the contributions for the fulfilment of the tasks of the constituted student body in accordance with the German Student Union Act, the following shall apply
§ 1 Para. 2 No. 1 Contribution Rules shall receive a share of at least a total of
 - a. nine per cent for the departmental group representations and the departmental student councils. If subject group representations join together to form subject groups, they receive a joint cost centre.
 - b. nine percent the units of the General Student Committee as well as interdepartmental cost centres.
 - c. two percent student initiatives.The student parliament determines by absolute majority which cost centre is interdepartmental.

§ 8 Amendment of the business plan

Amendments to the business plan are only possible by means of supplementary budgets. Sections 5 to 7 shall be applied accordingly.

III. Section: Implementation of the business plan

§ 9 Principles of execution

- (1) The assets of the student body are to be used within the framework of the tasks of student self-administration. The use of these assets is defined in the business plan.
- (2) All income and expenses are to be posted with their full amount to the intended cost centre and the appropriate G/L account. The standard chart of accounts 04 of DATEV eG forms the basis for the postings.
- (3) Expenditure shall be limited to the amounts budgeted.

§ 10 Cover eligibility

Within a cost center, higher revenues or lower revenues increase or decrease the amount of expenses.

§ 11 Excess of an amount

- (1) Expenses which exceed the budget of a cost centre or which do not fall under any purpose of the business plan may only be paid after the Student Parliament has amended the business plan by means of a supplementary budget in accordance with § 8.
- (2) Paragraph 1 does not apply to expenses which are necessary for the economical continuation of the tasks of the General Student Committee, provided that the additional expenses are saved elsewhere in the business plan. The General Student Committee must inform the Student Parliament of this in writing without delay, but at the latest in good time before the end of the financial year. These expenses have priority in the preparation of a supplementary budget according to § 8.
- (3) At the request of the Finance Officer, the Student Parliament may grant the Finance Officer a limited authorisation to dispose of individual cost-centre funds in excess of the budget, provided that the overall budget is not exceeded.

§ 12 Substantive and temporal commitment

- (1) Expenses may only be incurred for the purpose specified in the business plan and only until the end of the financial year.
- (2) In order to enable economical and efficient economic management, unspent funds can be carried over to the next financial year upon justified application to the financial officer. The request must be submitted to the finance officer before the end of the fiscal year. It is permissible to carry over a maximum of 50 percent of the budget allocation plus own income. In deviation from sentence 3, the Finance Committee may, in agreement with the Finance Officer, determine the cost centres for which the budget can be transferred in full.

§ 13 Long-term obligations

Measures which may oblige the student body to incur expenses in future financial years are only permissible if the student parliament has given its prior consent by an absolute majority and if they are necessary for economical and economic management. This does not apply to obligations within the framework of current administration which, by their nature, recur regularly and whose financial effects do not exceed 360 euros in the financial year.

§ 14 Loans and guarantees

- (1) Loans may not be taken out. Sentence 1 does not apply to cash reinforcement loans.
- (2) Cash reinforcement loans may only be taken out if the maximum amount is set in the resolution on the adoption of the business plan and the approval of the university management has been obtained.
- (3) Guarantees or obligations in guarantee or similar contracts may not be assumed.

§ 15 Reserves

- (1) The student body is obliged to accumulate reserves. It has to accumulate a working capital reserve and a general equalisation reserve. If necessary, renewal reserves, equalisation reserves and special reserves can be accumulated.
- (2) The AStA service companies are also obliged to accumulate reserves. They have to accumulate an operating reserve and a renewal reserve. If necessary, expansion reserves, equalisation reserves and special reserves can be accumulated.
- (3) The working capital reserve must ensure proper cash management without recourse to loans and must be available at short notice. It amounts to at least five percent, but no more than 20 percent of the average revenue target of the last five years. The income for the semester ticket is not taken into account.
- (4) The equalisation reserve is intended to prevent fluctuations in the economic management for several years, which may result from the number of contributors and their capacity to pay.
- (5) Special renewal reserves can be accumulated for assets that are replaced due to age, consumption or other reasons.
- (6) Expansion and special reserves should be accumulated for assets that need to be expanded in line with growing demand, as well as for special projects.
- (7) The total amount of the reserves of the student body as well as those of the AStA service enterprises may not exceed 50 percent of the average revenue target of the last five years in each case. The special reserves are not included in this calculation.
- (8) Allocations to and withdrawals from reserves shall be budgeted and accounted for.
- (9) In deviation from Paragraph 8, the Finance Officer may approve withdrawals from reserves in agreement with the Finance Committee of the Student Parliament. The Student Parliament must be informed of this. Withdrawals of more than 1,000 euros require the approval of the Student Parliament with an absolute majority.
- (10) The reserves must be invested in such a way that a loss appears to be ruled out, an appropriate return is achieved and liquidity is guaranteed. In addition to savings accounts, gilt-edged investments and fixed-term deposit accounts, the forms of investment specified in § 83 para. 1 nos. 1 to 5 SGB IV may also be considered. The interest is to be budgeted in the business plan and collected in the current account.

§ 16 Acquisition and disposal of assets

- (1) Assets may only be acquired if they are necessary for the fulfilment of the tasks of the student body.

- (2) Assets may only be sold if they are no longer needed in the foreseeable future to fulfil the tasks of the student body. In principle, the sale is only permissible at their full value. The full value is determined by the price which would be obtained in the ordinary course of business according to the nature of the object in the event of a sale; all circumstances which influence the price, but not unusual or personal circumstances, are to be taken into account. If a market price can be determined, no special valuation is required. Exceptions to sentence 2 require the consent of the student parliament.
- (3) Paragraph 2 sentences 1 and 2 shall apply mutatis mutandis to the transfer of the use of an asset.

§ 17 Inventory

Sections 240 and 241 HGB on inventories are to be applied accordingly.

IV. Section: Sustainability

§18 Financing of food and beverages

- (1) The following criteria must be met when funding meals:
 1. Compliance with the German or European organic seal (DE-Öko, EU-Öko).
 2. Externally prepared meals do not have to meet organic standards, but only vegetarian or vegan meals can be charged. Externally prepared meals are considered in particular:
 - a. catered meals
 - b. catered food
 - c. Catering in catering establishments (in particular restaurants, cafés)
 - d. Food from bakeries
- (2) Beverages must be purchased in glass packaging and/or reusable packaging
 1. This excludes milk, milk substitutes (especially soy, oat, rice and almond milk).
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- (1) Furnishings include electronic equipment, textiles, office supplies and decorative items.
- (2) Repair, loan or purchase of used goods is to be preferred to a new acquisition in this order. In this context, long-term criteria (costs, sustainability) should be weighed up, and possible warranty services should be taken into account.
- (3) Preference should be given to products that can be used over a longer period of time, that can be economically repaired, that can be recycled as waste or that lead to less waste.
- (4) New purchases should have been made in the European Economic Area, Switzerland or the United Kingdom.
- (5) At least one of the following criteria should be considered when making a new purchase:

1. Biologically certified according to §18 Abs. 1 Nr. 1,
 2. Seal of the Blue Angel,
 3. the latest Tjänstemännens Central Organisation (TCO) standard,
 4. Seal of the Forest Stewardship Council (FSC)
- (6) Clothing and other textiles can only be reimbursed if they:
1. Biologically certified are according to §18 Abs. 1 Nr. 1,
 2. do not contain leather or fur,
 3. are certified with one of the following seals: Fairtrade Cotton, Fairtrade Textile Production, Blue Angel, Naturtextil IVN Best, Global Organic Textile Standard (GOTS), World Fair Trade Organisation, Fair Wear Foundation, Green Button or have been produced in the European Economic Area, Switzerland or the United Kingdom.
- (7) For consumables, paper is preferable to plastic.
- (8) Paper, such as sanitary, printing or copying paper, must be sourced from 100% recycled paper.

§ 20 Funding of travel expenses

- (1) Flights of less than 1500 km as the crow flies between origin and destination will not be financed.
- (2) Flights over 1500 km as the crow flies between origin and destination may only be financed with the prior approval of the Finance Officer and the Finance Committee.
- (3) Carbon dioxide emissions from car journeys should be offset. If no emissions have been offset, this must be justified. Flights may only be financed if emissions have been offset. The costs of offsetting emissions may be reimbursed.
- (4) Applicants must be informed of the restrictions in accordance with paragraph 3 before their application is rejected.
- (5) In the case of emissions offsetting, preference should be given to offers that save emissions in the European Economic Area, Switzerland or the United Kingdom.

§ 21 Control and derogation

- (1) For the reimbursement of costs according to §§ 18 to 20, an application for reimbursement must be submitted in text form to the financial officer, clearly stating that the requirements for reimbursement have been met. If this cannot be seen from the receipt, invoice or order, additional proof must be provided (e.g. by photo, label, etc.).
- (2) The responsibility for the decision on the application and the documentation shall be governed by §§ 22 to 27. The applicant shall be notified of the justified rejection of the application.
- (3) Compliance with the requirements for cost reimbursement according to §§ 18 to 20 can only be deviated from in justified cases and after approval by the financial officer before the acquisition. Subsequent approval is only possible in exceptional cases; the principles of § 4 Para. 1 must be observed in the documented decision on the exceptional approval. A corresponding application must be justified and submitted in text form.

- (4) If the Finance Officer rejects the application, the Finance Committee is informed. The Finance Committee can overrule the rejection, which means that the motion is accepted.
- (5) The Financial Officer must inform the Student Parliament of all approved exceptions at least once per financial year and upon request.

V. Section: Payments, accounting and financial reporting

§ 22 Cash and accounts

- (1) Payment transactions are handled via a current account and a cash box (main cash box). As far as necessary, further current accounts and cash accounts (subsidiary cash registers) can be set up with the consent of the financial officer. A responsible person must be named for each cash box. If necessary, the subsidiary funds can be collected by the finance officer.
- (2) The cash of the subsidiary funds may not exceed the amount required for the ordinary business activity. The financial officer decides on the respective amount. Surplus money is to be paid into the current account or into the main treasury.
- (3) If the credit balance on the current account exceeds the funds required for the current economic management, it shall be invested in an interest-bearing manner. § Section 15 (10) sentences 2 and 3 apply accordingly.
- (4) All documents of the finance department and securities of the student body are to be kept under lock and key by the treasurer or the finance officer.
- (5) Two treasurers may only jointly dispose of the accounts at credit institutions. In deviation from sentence 1, the financial officer may jointly dispose of the accounts at credit institutions with one treasurer.
- (6) The cash balance must be determined at least once a month and compared with the cash target balance.
- (7) The General Student Committee hires at least two treasurers after prior approval of the StuPa. The treasurers submit monthly financial overviews including the monthly cash statement to the financial officer. The account overviews are to be made known to the departments concerned as required.
- (8) The auditors according to § 29 para. 1 carry out an unsuspected audit of the main treasury and accounts at least once a year. The treasurers or the financial officer shall carry out an unsuspected annual audit of the other current accounts and cash accounts (subsidiary cash registers). The auditors according to § 29 para. 1 can carry out a more extensive cash and account audit if there is a justified reason.

§ 23 Material and arithmetical correctness

- (1) All income and expenses must be substantiated. Each cash order must justify the purpose and reason for the payment with the attached documentation and allow for audit without queries.

- (2) The determination is incumbent on the person named in the business plan as authorised signatory as well as the finance officer. The financial officer may also commission a person employed in the employment relationship with the arithmetical determination.
- (3) The financial unit shall keep an up-to-date list of all persons authorised to make substantive and accounting declarations. The list must contain specimen signatures of the persons authorised to make the declarations and the area for which they are authorised to sign. The signatures on the accounting documents must be checked against the list.
- (4) With the certification of the factual correctness the responsibility is taken over for the
 1. the accuracy of the information contained in the payment request, its annexes and other documents,
 2. correct and complete application of all legal, contractual and other performance principles, including the principle of sustainability according to § 4 para. 2, §§ 18 to 21.
 3. Completeness of the prescribed content for the formal payment order,
 4. Observance of the principles of economy and efficiency,
 5. Confirmation of the necessity of supplies and services rendered, also with regard to the manner of their execution,
 6. proper and complete performance of deliveries and services, and
 7. Consideration of any down payments, advance payments, garnishments and assignments.
- (5) In determining the arithmetical correctness, the responsibility is assumed that
 1. the amount to be accepted or paid and all the information based on calculations are correct, in the order, its annexes and the other documents which effect the payment, and
 2. the derivation of rates from calculation bases such as regulations, contracts and tariffs is correct.
- (6) The findings are "factually correct" in the case of a factual determination, "arithmetically correct" in the case of an arithmetical determination, "arithmetically correct with ... €" if the final figures have been changed. If the same person makes the factual and arithmetical statements at the same time, the statement is "factually and arithmetically correct (with ... €)".

§ 24 Payments by giro

- (1) Payments may only be accepted or made by the treasurer on the basis of a written order, which must be signed by another treasurer. From an amount of 500.00 euros, the order requires the signature of the finance officer or, in exceptional cases, an ASIA spokesperson. The same applies to transfers.
- (2) The procurement guidelines of the Leuphana University of Lüneburg, as amended from time to time, must be observed when making payments for goods and services. If the order value exceeds 500.00 euros, the approval of the financial officer must be obtained before the order is placed. Before approval, it must be checked whether sufficient funds are available and whether the tendering procedure has been followed. Procurements that contradict these regulations are considered private procurements.

- (3) Authorising officers may not sign cash orders in matters concerning themselves. In such cases, the financial officer or another treasurer shall issue the order.
- (4) Authorising officers may not certify in the cash order both the arithmetical and the substantive accuracy in accordance with section 23.
- (5) Deposits shall be accepted even if no written order pursuant to para. 1 sentence 1 has been issued. In this case, the order shall be issued retrospectively.
- (6) By signing the cash order, the authorising officer assumes responsibility for ensuring that
 1. it does not contain any obvious errors,
 2. the certificate of factual and arithmetical correctness has been issued by the persons authorised to do so, and
 3. in the case of expenses, financial resources are available in the specified amount and may be paid out to the specified cost centre.

§ 25 Cash payments

- (1) Every movement of funds must be recorded in a cash book. A receipt must be issued to the payer on request. Each payment must be documented separately. The receipts are to be kept by the person responsible for the cash desk. The finance department may check the receipts at any time.
- (2) The signature in the cash book certifies the factual and mathematical correctness.
- (3) After the monthly cash inventory, the cash voucher must be submitted to the Finance Department by the tenth day of the month for posting and control.
- (4) The orders for cash deposits and withdrawals are made retrospectively by a cashier.

§ 26 Obligation to keep records

- (1) Sections 238 and 239 HGB are to be applied accordingly.
- (2) The account assignment to G/L accounts and the internal booking is carried out by a cash administrator.
- (3) Invoice vouchers shall be numbered consecutively and filed in the order in which they are numbered.

§ 27 Retention of documents

§ Section 257 HGB is to be applied accordingly.

§ 28 Annual financial statements

Within three months after the end of the financial year, the financial officer shall draw up the annual accounts in the form of a financial statement.

§ 29 Auditing of accounts

- (1) The annual accounts according to § 28 shall be audited by two auditors.
- (2) The audits shall cover compliance with the rules and principles applicable to financial management, and in particular
 1. compliance with the business plan,
 2. proper preparation of the documents in accordance with § 28,
 3. Efficiency and economy,
 4. whether personnel and material expenses are justified in order to fulfil the tasks or whether facilities or posts are maintained that should be restricted or can be omitted. The principle of sustainability in accordance with § 4 (2), §§ 18 to 21 must also be observed.
- (3) The auditors are elected by the Student Parliament at the beginning of each financial year. The auditors may not belong to the Student Parliament or the General Student Committee in the financial year to be audited. They receive an expense allowance of 100.00 euros each for their work.
- (4) The auditors shall report on their audits in writing to the Student Parliament. The Student Parliament forwards the audit report to the General Student Committee. The General Student Committee can comment on it. The Student Parliament then forwards the audit report and, if applicable, the opinion of the General Student Committee to the Finance Committee. The Finance Committee can recommend to the Student Parliament that the actions of the Finance Officer be approved.

§ 30 Discharge

- (1) The discharge of the Financial Officer is granted by the Student Parliament on the basis of the auditors' report and, if applicable, the recommendation of the Finance Committee and the opinion of the General Student Committee.
- (2) The discharge resolution is to be submitted to the university management for approval together with the annual financial statement according to § 28 and, if applicable, the statement of the General Student Committee.

§ 31 Restriction of use

- (1) The Financial Officer or the Student Parliament can issue a blocking order against a cost centre if it violates the Financial Regulations in its financial management, in particular if it does not use the funds in accordance with § 9 Paragraph 1. The financial officer can issue a blocking order for up to three months, but no longer than until the end of the financial year. The blocking of funds is to be announced to the persons authorised to sign and justified in writing. The respective other body is to be informed of the blocking.

- (2) The Student Parliament shall decide on a blocking order issued by the Financial Officer at its next regular meeting. If it does not approve the blocking of funds with an absolute majority, the blocking is lifted. The decision is to be communicated to the authorised signatories and the financial officer.
- (3) Resolutions of the Student Parliament on the enactment of a restraining order require an absolute majority. If the blocking order issued by the student parliament is to be lifted, an absolute majority is required.

VI. Section: Service enterprises and employees of the AStA

§ 32 Establishment and closure of AStA service units

- (1) The Students' Parliament can establish an AStA service company for a service of the General Students' Committee that cannot be provided by the elected members of the General Students' Committee, at the latter's request with an absolute majority.
- (2) With the establishment of the AStA service operation, a cost centre in accordance with § 7 is to be set up in the business plan.

§ 33 Managing directors of the AStA service companies

- (1) The Personnel Officer appoints at least one managing director for each AStA service department in agreement with the AStA spokespersons.
- (2) The*Managing Director
 1. conducts the business of the AStA Service Office,
 2. is responsible for the proper management of the cash register and
 3. regularly consults with the AStA spokespersons, the finance officer and the personnel officer.

§ 34 Employees of the General Student Committee

- (1) The employment relationship of employees of the General Student Committee is regulated by employment contracts. The employment contracts are drawn up by the personnel officer and require the approval of the university management as a model.
- (2) The employees should be employed on a fixed-term basis until the end of the business year with the objective reason in accordance with § 14 Para. 1 Sentence 2 No. 7 Part-Time and Fixed-term Employment Act.
- (3) The employees keep time sheets. These must be submitted to the Finance Department by the 20th day of the month.

§ 35 Total number of hours

- (1) Employees who are not assigned to an AStA service company can be divided into areas by the finance officer for the sake of clarity in the business plan.
- (2) The business plan shall indicate the total number of hours for each AStA service and each area.

- (3) In the current business year, further employees can only be hired if the total number of hours according to paragraph 2 is not exceeded.
- (4) The total number of hours can only be determined or changed by a decision on the business plan.

VII. Section: Rights and Duties of the Financial Officer

§ 36 Participation in meetings of the student bodies

- (1) The Finance Officer takes part in meetings of the Student Parliament which have to do with the discussion of resolutions on financial matters.
- (2) The Finance Officer shall regularly attend meetings of the General Student Committee.
- (3) If necessary, the financial officer takes part in meetings of other bodies of the student body.

§ 37 Appeal against resolutions of student bodies

- (1) If the financial officer considers a resolution of a body of the student body (including the subdivisions or associations of bodies) to be unlawful or if its financial effects endanger the well-being of the student body, he/she must submit a reasoned objection to the student parliament immediately after the announcement of the resolution. The body concerned is to be informed by the Finance Officer.
- (2) The objection has suspensive effect.
- (3) The appeal is to be discussed by the student parliament and decided by an absolute majority.
- (4) If the Student Parliament does not resolve the objection and the Financial Officer still considers the resolution according to Paragraph 1 to be unlawful or to endanger the well-being of the student body due to its financial consequences, he/she must inform the University Management immediately.

§ 38 Issuance of work instructions

- (1) The Financial Officer may issue binding work instructions for employees or service providers in order to ensure the smooth running of the student body's administration and the safe handling of funds.
- (2) The General Student Committee and the Student Parliament are to be informed about the work instruction.
- (3) Work instructions can only be cancelled by the Financial Officer or by a resolution of the Student Parliament with an absolute majority.

VIII. Section: Final provisions

§ 39 Interpretation of the Financial Regulations and Representation Rules

- (1) The financial officer decides on the interpretation of the financial regulations in individual cases; in the event of an objection to this decision, the student parliament decides. If the financial officer interprets the financial regulations, the student parliament must be informed.
- (2) In the event that the Finance Officer is unable to attend, the AStA Spokesperson Collective shall take over his/her duties. The Student Parliament is to be informed of measures according to sentence 1.

§ 40 Severability clause

Should individual provisions of these Financial Regulations be invalid or unenforceable, or become invalid or unenforceable after coming into force, this shall not affect the validity of the Financial Regulations in other respects. The invalid or unenforceable provision shall be replaced by a valid and enforceable provision whose effects come as close as possible to the economic objective pursued by the Student Parliament with the invalid or unenforceable provision. The above provisions shall apply accordingly in the event that these Financial Regulations prove to be incomplete.

§ 41 Entry into force

The Financial Regulations shall enter into force on the day following the university's public announcement in the Official Gazette of Leuphana University Lüneburg with effect from the beginning of the 2019/2020 financial year on 01 October 2019.

