Purchasing Policy

Table of Contents

Purchasing Policy

1. **Foreword**

   This policy applies to all committee members of the student self-administration (hereinafter referred to as the Student Body) of Ostfalia University of Applied Sciences. Regulations of the Financial Regulations (FiO), other regulations, or laws remain, of course, binding. This policy is intended to explain or supplement the most important interpretations of the applicable regulations.

2. **Basic Principles**

   Only persons with financial responsibility (FRp; in German: Finanzverantwortliche, FV) are permitted to make purchases in the name of the Student Body. For the purposes of this policy, “purchase” also includes any other action that leads to a commitment with possible financial consequences. This includes, for example, a commitment to borrow event equipment or a request for a fee-based offer. What happens if someone makes a purchase without financial responsibility? If a purchase is made in the name of the Student Body without valid financial responsibility (i.e. without authorization), the costs will be charged to the purchaser personally. Any additional costs incurred, e.g. for returned direct debits or dunning fees, will also be charged. How do I become a person with financial responsibility (FV)? As a basic requirement, a fully completed and signed personnel form must be submitted to the office (Geschäftsstelle) (once electronically by email and currently also once with a handwritten signature). Departments (Referate): For department officers, the approval of the executive board (Vorstand) is required; the board must also sign the personnel form. Financial responsibility extends only to the cost centres specified on this document. Student councils (Fachschaften): In student councils, one person from the student council board must be elected. As proof of the election, more than half of the members must confirm the financial responsibility with their signature on the personnel form. (With 6 members, this means 4: the elected FRp and 3 additional members.) Student Parliament (StuPa): The Presidium elects an FRp from among its members and proceeds in the same way as the student councils. AStA (General Students’ Committee) board members automatically assume financial responsibility for all cost centres of the body once their election has been recognized. By assuming financial responsibility for a cost centre, internal liability is transferred to the FRp. Dual board (Doppel-Vorstand): If there are two boards at one location, one board member should also be designated as FRp for internal liability. Nevertheless, all board members remain fundamentally liable to external parties (see FiO). Is an FRp mandatory? No. However, in that case, not even purchases for meeting refreshments or paper are possible.

3. **Requirements for a Purchase**

   Purchases may only be made after the budget has been released (budget plan approved by the university management). The purchase must be completed within the budget year (which runs until the end of February). For purchases that are subject to inventory recording, the purchase must be completed before the inventory list / handover protocol is prepared and submitted.
   This may lead to a significantly earlier purchasing stop, which is set by the Treasurer (Kassenwart, KW) and the Financial Officer (Finanzreferent, FR). Exceptions may be possible if FR and KW give their written consent. Funds must be available and approved. This generally means that:

o A request number (Antragsnummer) exists. For each request number of a budget request, the maximum amount (incl. postage, VAT, etc.) and the purpose of the purchase are specified.
o It is consumable material for office work. In this case, no approval is required, provided that the necessity of the purchase can be demonstrated (upon request). In case of doubt, FR must be consulted in advance.
o An event number exists (this means the event must be approved). The cost-effectiveness (see FAQ) of the offer has been reviewed. This also means that a sufficient number of comparative offers has been obtained. This must always be done! From 150 € upwards, three comparative offers must additionally be submitted in written form (see current rule in the FiO). If, during the review of the transaction, it is determined that there was culpably uneconomical conduct, the additional costs may be charged to the FRp by the FR or the StuPa. In case of doubt, FR should therefore be asked before the purchase whether the comparative offers are sufficient. The supplier has its registered office or place of jurisdiction in the Federal Republic of Germany. Exceptions are only possible with prior written approval from FR and KW. Payment is made to an account within the Federal Republic of Germany. Exceptions are only possible with prior written approval from FR and KW. Payment is to be made only after the service has been rendered (payment on invoice). Advance payments are generally not possible. If the invoice amount is paid in advance by the purchaser, the purchaser also bears the risk in case the service is not provided. The office can issue a document containing a payment obligation. Exceptions are only possible in compliance with the applicable regulations that apply to the Student Body as a partial public-law corporation. In addition, FR and KW must approve. The billing address must be a body (AStA, FaRa, StuPa) of the Student Body. The name of the ordering person is to be stated only afterwards. Example: AStA of Ostfalia Max Mustermann Salzdahlumer Straße 46/48 The invoice must contain all necessary information (see FiO). From 150 € upwards, this includes, among other things, name and address of the issuer and recipient, invoice number, service, service date, invoice date and VAT ID. Electronic invoices must be sent to asta-rechnungen@ostfalia.de. The invoice should preferably be sent directly by the vendor to this address, as only then is it considered the “original”.

4. **Obtaining Approval**

If approval is required (which is always the case except for consumables up to 500 €), the approval process depends on the amount of the purchase (see FiO). Small amounts (<150 €) can be approved by persons with financial responsibility themselves, according to the FiO. Whether the expense was in the interest of the Student Body may be reviewed afterwards. If it was not, the invoice must be paid by the FRp. In every case, the FRp must send an email to FR and KW stating the amount and purpose of the purchase. FR should then assign a request number. For medium amounts (<500 €), a resolution of the responsible body (committee) as well as the approval of FR are required.

This is usually granted when the request number is assigned. Large amounts must be approved by the StuPa. Approval only becomes effective once the minutes of the meeting have been signed. Event numbers are assigned after an event calculation has been approved. This calculation must be sent in an appropriate form and in good time (see Event Policy) to asta-finanzen@ostfalia.de.

5. **Submitting Documents after the Purchase**

A payment order (Kassenanordnung) must be prepared and signed by hand for each payment. However, several invoices can be combined on one payment order if the IBAN on the invoices is identical. For departments (Referate), the payment order must be signed in advance by the board, or for university-wide departments by the FRp of the StuPa Presidium. The payment order must be submitted to the office together with the invoice and any required comparative offers (use internal mail!). If the invoice is already at the office, a clear reference to the invoice must be attached.

6. **FAQ:**

What is a cost centre? Each small organizational unit (e.g. department or student council) is assigned a number. All payments and inventory items relating to this organizational unit are assigned to this number, or cost centre. Each payment and each inventory item can be assigned to exactly one cost centre only. What is a request number (Antragsnummer)? The request number is stored in the IT system and records which organizational unit (cost centre) may spend how much money for which purpose. It usually consists of the number of the cost centre, a sequential number, and the account that defines the cost type. What is an account in connection with cost centres? The university wants to know what the Student Body spends its money on. For this purpose, the types of costs are divided into different areas, such as travel expenses, expense allowances, advertising, or office supplies. These cost types are assigned 4-digit numbers, called accounts. What does “economical” or “cost-effective” mean for a purchase or a service? The Student Body is obliged to act in an economical manner. This does not mean that the cheapest offer must be chosen. Rather, the cost-benefit ratio is decisive. This also includes the following points: o Warranty / guarantee: If the vendor is not easily reachable in the event of damage (registered office abroad, foreign language, etc.), the Student Body is left bearing the loss. A trustworthy vendor, especially local vendors, therefore have an economic advantage. o Social and ecological aspects can also be taken into account. These provide a benefit that may not directly benefit the Student Body, but nevertheless … What does FR stand for? Financial Officer (Finanzreferentin / Finanzreferent) What does KW stand for? Treasurer (Kassenwartin / Kassenwart)

7. **Entry into Force**

This Purchasing Policy enters into force on the day of its publication. At the same time, all previous purchasing regulations cease to apply.

Übersetzt ins Deutsche durch Open AI gpt-5.1