

Financial Regulations of the Student Body

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Legal Notice

This translation is provided for the convenience of students who do not speak German. As it is not the official document provided in the official announcements, it is NOT legally binding. Please consult the official version for the most accurate and authoritative information.

Table of Contents

Legal Notice	1
I Principles of cash management	4
§ 1 Person responsible for finances	4
§ 1a Two-thirds majority	4
§ 2 Treasurer	4
§ 3 Principles governing payment transactions	5
§ 4 Additions for the AStA regarding payment transactions	5
§ 5 Cash orders	5
§ 6 Accounting	6
§ 7 Additions for the AStA regarding accounting	6
§ 8 Accounting result	6
§ 9 Additions for the AStA and the SP to the accounting results	6
§ 10 Reserves	6
§ 11 Inventory	7
§ 12 Travel expenses	7
§ 13 Excursions and seminars	8
§ 14 Hospitality	8
§ 15 Significant expenditure	8
§ 16 Long-term commitments	9
§ 17 Memberships	9
§ 18 Additions for the AStA regarding memberships	9

§ 19 Additions for the Sports Department regarding memberships	9
II Cash Audit	9
§ 20 Cash auditors	9
§ 21 Audit procedure	9
§ 22 Annual audit & discharge	10
§ 23 Additions for the ASStA or the student parliament regarding the annual audit and discharge	10
§ 24 Additions for the student councils and the sports department regarding discharge	10
§ 25 Cumulation rules for finance-related decisions	10
III Budget	11
§ 26 Principles governing the budget	11
§ 27 Principles for drawing up the budget	11
§ 28 Additions to the budget for the student councils	11
§ 29 Financial year	11
§ 30 Principles for estimating revenue, expenditure and posts	11
§ 31 Additions for the student parliament to the estimate of income, expenditure and positions in the student body's budget	12
§ 32 Consultation on the budget in the Budget Committee	12
§ 33 Additions for the student parliament for the discussion of the budget	12
§ 34 Additions for the student councils for the discussion of the budget	12
§ 35 Publication and entry into force of the budget	12
§ 36 Sports Committee	13
§ 37 Accounting result	13
§ 38 Surplus or deficit	13
§ 39 Budgetary notes	13
§ 40 Supplementary budget	13
§ 41 Significance of the budget vis-à-vis third parties	13
§ 42 Excessive and unplanned expenditure	14
§ 43 Compliance with the budget	14
§ 44 Provisional budget management	14
IV Additional regulations for the student parliament and the general Student Committee	14
§ 45 Powers of the budget committee of the student parliament and its members	14
§ 46 Specialist staff for the budget	14

§ 47 Representatives of the finance officer	15
§ 48 Borrowing by the AStA	15
§ 49 Advance payment for the pre-financing of student council projects	15
§ 50 Auditing the accounts of recipients of earmarked student union contributions	15
§ 51 Change in entitlements	16
§ 52 Forwarding of earmarked contributions	16
§ 53 Funds for financing elections	16
§ 54 Expense allowances	17
§ 55 Refreshment allowance for election workers	17
§ 56 Temporary Work	17
§ 57 Employees	17
§ 58 Guarantees	18
§ 59 Support for student initiatives	18
V Student Councils	18
§ 60 Student council funds	18
§ 61 Archiving	19
VI Third Parties	19
§ 62 Funds for childcare	19
§ 63 Support for students	19
§ 64 Other loans	19
§ 65 Participation in private-law companies	20
VII Final Provisions	20
§ 66 Overarching provisions	20
§ 67 Entry into force	20
Overview of expense allowances	20

I Principles of cash management

§ 1 Person responsible for finances

1. The person responsible for finances manages the income and expenditure of the student body or its respective subgroup. They are responsible for compliance with the provisions of these regulations.
2. The duties of the person responsible for finances correspond to those of the finance officer in accordance with the Ordinance on Budgetary and Financial Management of Student Bodies at Universities, Universities of Applied Sciences and Art Colleges in the State of North Rhine Westphalia (HWVO).
3. The persons responsible for finances are:
 - (a) for the General Student Committee (AStA), the finance officer in accordance with the HWVO,
 - (b) for the student councils, the treasurer in accordance with the student council framework regulations,
 - (c) for the sports department, the sports finance officer in accordance with the sports regulations
 - (d) for external recipients of contributions, the persons responsible in accordance with the regulations there in accordance with a special agreement.
4. Expenditure and orders made on behalf of and for the account of the student body or its respective subgroups must be reported in advance to the person responsible for finances. If the person responsible for finances considers the expenses to be unnecessary or incompatible with the tasks of the student body or its respective subgroup, they may, in agreement with the respective management, demand that the expenses be omitted. This must be justified and recorded in the files.
5. If the person responsible for finances considers that the financial or economic interests of the student body or its respective subgroup are at risk as a result of a decision, they may demand that the body that made the decision reconsider and decide on the matter again, taking into account the opinion of the person responsible for finances. The demand shall have suspensive effect. Further details are regulated in the rules of procedure.

§ 1a Two-thirds majority

1. A two-thirds majority within the meaning of these rules shall be deemed to exist if two-thirds of the statutory members of the body concerned agree.
2. If a general meeting of the student council, as the highest decision-making body of the student council, passes a resolution, a two-thirds majority shall be deemed to have been achieved by two thirds of the members present, in deviation from paragraph 1.

§ 2 Treasurer

1. The treasurer manages the funds of the student body. If no treasurer is appointed, his or her duties shall be performed by the person responsible for finances.
2. The AStA appoints a treasurer. The person to be appointed must have the accounting knowledge necessary to perform their duties. They may not be a member of any student self-governing body or committee, with the exception of the student council and the university general assembly.
3. The treasurer is not authorised to disclose information about the cash management system or the cash balance to third parties without the express permission of the finance officer.
4. The AStA may appoint additional treasurers for specific areas of responsibility, which must be expressly specified in the appointment.

The specialist budget staff may be appointed as treasurers. The appointment shall be for a limited period and shall end upon dismissal, at the end of the term of office of the specialist budget staff or at the end of the term of office of the finance officer. The appointment shall be recorded in the files. The specialist budget staff may be relieved of their duties as cashier by Cashiers may be dismissed at any time by the finance officer. The dismissal must be recorded in the files. Paragraphs 1 and 2, sentences 1 and 2, apply accordingly.
5. The treasurers are accountable to the finance officer. Immediately after the end of each month, they must submit to the finance officer an overview of income and expenditure structured in accordance with the budget.
6. Payments may only be made by the treasurer.

§ 3 Principles governing payment transactions

1. Payments may only be made on the basis of a written cash order. Deposits shall also be accepted if no written order has been issued. The order shall be issued retrospectively.
2. Before payment, invoices must be checked for accuracy by the person responsible for finances. Delivery notes must be kept for this purpose at least until the corresponding invoice has been paid. If there are no objections to the accuracy of an invoice, it must be paid within the period in which a discount is granted. Only if there are doubts about the accuracy of an invoice is it permissible to refrain from payment until the start of the reminder period and beyond.
3. Available cash may not exceed the amount required for the next five calendar days for anticipated payments or as change.
4. The AStA is obliged to exchange coins for all recipients of contributions who belong to the student body. For this purpose, the AStA maintains a cash reserve, the amount of which must be taken into account when assessing the limits specified in paragraph 3.
5. A receipt must be issued to the payer for each cash deposit, unless proof of payment is provided in another form. A receipt must be requested from the recipient for each cash payment. Consecutively numbered receipt books shall be used for deposit receipts; the carbon copies of the receipts shall remain in the books. In the case of income that is recorded in a list according to the decision of the person responsible for finances, the signature of the person receiving the money in the list shall replace the individual receipt as confirmation of deposit.
6. Means of payment, transfer orders, cheque books and savings books must be kept under lock and key by the cashier.
7. Payments are made in cash via the cash register and via up to three accounts at credit institutions. Only the person responsible for finances is authorised to sign for the accounts.
8. Cash cheques may not be issued. Crossed cheques may only be issued if no transfer is possible.

§ 4 Additions for the AStA regarding payment transactions

1. Notwithstanding § 3 (7), up to five accounts may be maintained.
2. Additional accounts may only be maintained for short-term fixed-term deposits.
3. A further account shall be maintained for semester ticket contributions. Any interest earned shall accrue to the student body. The university shall monitor the student body's use of the semester ticket contributions. To this end, the student body must provide immediate proof of any use of these contributions. This does not apply to the use of interest income. In addition to the processing of the semester ticket, the semester ticket contributions may only be used for investment with a credit institution; the investment must be secured against misuse.
4. Notwithstanding Section 4 (8), the AStA may issue cash cheques.
5. The following persons are authorised to sign for the AStA's accounts:
 - (a) the treasurer
 - (b) the chairperson of the AStA
 - (c) exactly one other member to be appointed by the AStA in accordance with Section 19 (1) Nos. 2 and 4 of the Statutes.

The signatory authority may only be exercised jointly by two of the persons named.

§ 5 Cash orders

1. Cash orders must be signed by the person responsible for finances. By signing the cash order, the signatory assumes responsibility for its factual accuracy. This means that:
 - (a) there are no obvious errors in the cash order,
 - (b) the information contained in the cash order is factually correct,
 - (c) the title is correctly designated,
 - (d) a valid resolution is available, if necessary,
 - (e) the funds are available in the amount provided for,
 - (f) the mathematical accuracy has been certified, and
 - (g) all necessary documents, in particular payment receipts, catering lists, price comparisons, expenditure approvals, resolution documentation and travel expense reports, are available.
2. A member of the management team who does not also check the factual accuracy or who is not the cashier shall be responsible for certifying the mathematical accuracy.
3. The cash order must, if necessary in conjunction with the documents attached to it, justify the purpose and reason for the payment and enable verification without further enquiries. Corresponding references must be made on the cash order.

§ 6 Accounting

1. Payments must be recorded in chronological order. Payments must be recorded for the financial year in which they were received or made. If a budget is maintained, cash orders must be separated by title and recorded in accordance with the order specified in the budget. The relevant payment receipts must be attached to each cash order. If these are account statements, they must be kept separately.
2. The cashier shall determine the actual cash balance at least once a month and compare it with the target cash balance. The result of this check shall be recorded in the files. It shall be made clear how the actual cash balance is composed of cash and account balances. The target cash balance is the difference between deposits and withdrawals on a given day plus the previous cash balance.
3. Receipts, cash books, bank statements and receipt books must be kept in order and stored securely for ten years after the end of the financial year.

§ 7 Additions for the AStA regarding accounting

In addition to the provisions of Section 6 (1), payments must also be recorded in accordance with the rules laid down in the budget. Amounts received that cannot yet be allocated to a specific item, as well as cash reinforcement loans, must be documented as deposits.

§ 8 Accounting result

1. Within one month of the end of the financial year, the treasurer shall prepare the accounting result. This shall consist of a summary of actual income and actual expenditure in the financial year. If a budget exists, the procedure specified in the budget shall be followed and the resulting cash surplus or deficit shall be explicitly reported.
2. The financial statements must be accompanied by a balance sheet showing, in particular, the amount and change in reserves and a list of items and rights sold during the financial year. Furthermore, the financial results must be accompanied by an overview of non-transitory income and expenditure or income and expenditure serving to accrue or defer charges in accordance with the order specified in the budget, as well as the resulting balance. This is not part of the financial results and is not subject to the provisions of paragraph 3.
3. The accounting results shall be forwarded without delay to the cash auditors, the respective highest decision-making body and, if applicable, the relevant committees, and shall be made public within the student body in an appropriate manner.

§ 9 Additions for the AStA and the SP to the accounting results

The audit results must be submitted to the budget committee for comment at least one month before the student parliament decides on the discharge of the General Student Committee and must be announced publicly within the university at least two weeks before the student parliament decides.

§ 10 Reserves

1. The student body and all its subgroups are obliged to maintain reserves in accordance with the HWVO in its currently valid version.
2. The student body and all its subgroups shall maintain an operating reserve to ensure proper cash management. This reserve shall amount to at least 5 per cent of the estimated income from student contributions for the financial year in accordance with Section 2 of the Contribution Regulations.
3. Where necessary,
 - (a) a renewal reserve shall be maintained for assets of greater value that need to be replaced due to age, wear and tear or other reasons,
 - (b) an expansion and special reserve must be accumulated for assets whose inventory must be expanded in line with growing demand, as well as for special projectsfor assets whose inventory must be expanded due to growing demand, as well as for special projects. The accumulation of expansion and special reserves is necessary if the expenses are not expected to be covered by budget funds.

4. The total amount of the reserves pursuant to paragraph 3 no. 1 may not exceed 50 percent of the estimated income from student contributions in the financial year pursuant to § 2 of the contribution regulations.
5. The establishment or increase of reserves in accordance with paragraph 3 no. 2 beyond the limits of paragraph 4 requires the approval of the AStA's finance officer. The approval and the reasons for it must be given in writing.
6. The establishment or increase of reserves by the AStA pursuant to paragraph 3 no. 2 beyond the limits of paragraph 4 requires the approval of the budget committee of the student parliament. The approval and the reasons for it must be given in writing.
7. The allocation to reserves and withdrawals from reserves must be decided by the highest decision making body and estimated in the budget, if one exists. If a budget exists, a separate approval by a two-thirds majority of the highest decision-making body is required for withdrawals from reserves that exceed 20 percent of the total amount of the reserves.
8. Reserves shall be invested with credit institutions in a form that is protected against misuse, as savings deposits or time deposits with a term not exceeding 12 months. Only the student parliament may, with an absolute majority of its members, decide on a different form of investment that is protected against misuse for renewal, expansion and special reserves.
9. Interest from reserves shall not be added to the reserves, but shall be reported and recorded as income.

§ 11 Inventory

1. The person responsible for finances shall ensure that an inventory list is kept. This list shall include at least all items with a useful life of more than one year, whose purchase value exceeds 250.00 euros and which are not consumables.
2. A copy of the original invoice for all inventoried items must be kept with the inventory list. Items to be inventoried must be entered in the inventory list immediately after purchase. If an original invoice cannot be provided, the value must be determined by other suitable means.
3. Inventoried items may only be sold for a consideration corresponding to their value. In the case of items with a purchase value of more than €800.00, at least three offers must be obtained. If this is not the case, a resolution of the AStA must be obtained in advance at the AStA meeting. Equivalently, a resolution of the student council is required for the student councils at the student council meeting.
4. The removal of an inventoried item from the student body's possession must be justified in writing and recorded in the files.
5. Inventoried items must be permanently marked in a suitable manner as the property of the student body.
6. When the responsibilities of the person responsible for finances are handed over to a successor, the completeness of the inventoried items must be checked within eight weeks and recorded in writing in a protocol. If inventoried items have been lost, the highest decision-making body and, if applicable, the responsible committees must be informed before the person responsible for finances is discharged.
7. Inventoried items may only be removed from the inventory list once they have reached twice their useful life in accordance with the depreciation table of the Federal Ministry of Finance. Any such removal must be recorded in the files.

§ 12 Travel expenses

1. Travel expenses can be reimbursed if the student body derives a demonstrable benefit from the trip.
2. They can only be reimbursed if
 - a member of the management board and the person responsible for finances agree unanimously or
 - the competent body so decides. Further details are regulated in the rules of procedure.
3. Travel expenses must be settled with the person responsible for finances no later than two weeks after the end of the trip. The costs incurred must be documented. The settlement period may be extended to up to two months before the start of the trip upon justified request to the respective decision-making body.
4. For journeys by public transport, the maximum reimbursement is the cost of the cheapest available ticket, including any necessary supplements. The cost of a discount entitlement may be covered if this is expected to reduce the total travel costs during the period of validity of the discount entitlement. This reduction in total travel costs must be documented below.
5. If a private car is used, a flat-rate mileage allowance of £0.15 per kilometre driven will be reimbursed, up to a maximum of £100.00. If there are significant reasons for using a private car, the flat-rate mileage allowance is £0.30 per kilometre driven, with no maximum amount. Significant reasons exist in particular if the journey cannot be completed without the use of a private car, if the purpose of the journey would be jeopardised, or if the use of a private car is demonstrably more cost-effective than the use of public transport, even when a flat-rate mileage allowance of £0.30 per kilometre driven is applied. The distance

travelled must be documented in an appropriate manner in consultation with the person responsible for finances.

6. As an alternative to settling travel expenses using flat-rate mileage allowances in accordance with paragraph 5, fuel costs incurred may also be settled exclusively in the case of private car use. These costs must be documented by fuel receipts and may not exceed the flat-rate mileage allowance in accordance with paragraph 5.
7. If there are significant reasons, motor vehicles may be rented commercially. Commercially rented motor vehicles must be paid for in accordance with the contract. In addition, fuel costs are covered without any upper limit; the costs incurred must be documented by fuel receipts. Significant reasons exist in particular if the trip cannot be completed without the use of a rented vehicle, if the purpose of the trip would be jeopardised, or if the use of other means of transport would be more expensive.
8. Accommodation costs and conference fees may also be claimed as travel expenses. If the conference fees do not include meals, a meal allowance may also be paid for each day. The Budget Committee shall determine the maximum amounts at the beginning of the financial year. The provisions of the State Travel Expenses Act shall be taken into account. The Budget Committee shall decide on exceptions before the start of the trip by a two-thirds majority of its members.

§ 13 Excursions and seminars

1. For excursions, seminars and conferences, travel expenses, accommodation, meals and programme costs may be covered in full.
2. For excursions, seminars and conferences organised by the student body, participants shall be required to contribute 30 per cent of the costs incurred by the student body for each participating person. If participation is particularly conducive to the execution of the student body's business, the person responsible for finances may, in agreement with the management, refrain from charging a contribution. This must be justified and recorded in the files.
3. Paragraph 2 shall not apply to excursions, seminars and conferences that are financed entirely by third parties. If these are pre-financed from student union funds, a binding financing commitment from the third party must be available at the time of the event.
4. The topic of the event must be compatible with the tasks and objectives of the student body.
5. A list of participants must be drawn up. Participants in seminars and excursions must demonstrate in an appropriate manner that they are members of the student body. If individual participants are not members of the student body, proof of eligibility to participate must be provided in another appropriate form. The list of participants must be attached to the supporting documents.

§ 14 Hospitality

1. Hospitality expenses paid for by the student body are only permissible if they arise from the tasks or obligations of the student body.
2. Reimbursement of Hospitality expenses is only permissible if
3. A list of the persons entertained must be attached to the receipts. The persons entertained must acknowledge their entertainment by signing the receipts.

§ 15 Significant expenditure

1. Matters of fundamental or significant financial importance, as well as above-tariff or non-tariff benefits and dispositions of assets or parts of assets, require the prior approval of the highest decision-making body, unless they are already provided for in the budget.
2. Expenditures or obligations exceeding 10 percent of the income to which the respective body is entitled in accordance with these regulations for the respective semester, unless explicitly mentioned in these regulations, require the approval of a two-thirds majority of the highest decision-making body, regardless of whether these funds have been estimated in a budget. For student councils, 50 per cent of the corresponding budget item in the student body's budget shall be used as a basis for each semester.
3. Notwithstanding paragraph 2, if 10 per cent of the income is less than €1,000.00, the provisions of paragraph 2 shall only apply to expenditures exceeding €1,000.00.
4. Notwithstanding paragraphs 2 and 3, expenditures exceeding €70,000.00 by the AStA require the approval of a simple majority of the student parliament. Expenditures exceeding €30,000.00 require the approval of a simple majority of the budget committee.

§ 16 Long-term commitments

1. Measures that may oblige the student body to incur expenditure in future financial years are only permissible if the highest decision-making body has approved them by a two-thirds majority. This does not apply to commitments whose financial implications are minor or to expenditure that is necessary to maintain ongoing business operations.
2. The financial impact of a commitment shall be considered minor if the annual payments do not exceed 5 per cent of the estimated income from student contributions in the financial year in accordance with § 2 of the contribution regulations, but not more than £250.00.

§ 17 Memberships

1. Membership of the student body in an association or other institution that requires the payment of contributions requires the approval of an absolute majority of the members of the highest decision making body.
2. Membership in associations whose tasks and objectives are incompatible with those of the student body is not permitted.
3. The student councils and the sports department may also become members of an association or other institution in consultation with the AStA. This must be reported to the student parliament.

§ 18 Additions for the AStA regarding memberships

Notwithstanding § 17 (1), the AStA may decide to become a member of associations or other institutions, provided that the annual membership fee does not exceed €250.00. The new membership must be reported to the Budget Committee.

§ 19 Additions for the Sports Department regarding memberships

Notwithstanding § 17 (1), the Sports Committee may decide on memberships of the Sports Department in associations or other institutions.

II Cash Audit

§ 20 Cash auditors

1. At least two cash auditors shall be appointed for each financial year. They shall be elected by the highest decision-making body at the beginning of the financial year by an absolute majority of the members.
2. During the audit period, the cash auditors may not belong to the body responsible for financial management, be employed by it, or be entrusted with the execution of payments.

§ 21 Audit procedure

1. The cash audit shall be carried out at least once a year without prior notice. The purpose of the cash audit is to determine, in particular, whether
 - (a) the actual cash balance matches the target cash balance.
 - (b) the entries are arranged in chronological order and correspond to the entries in the order specified in the budget,
 - (c) the necessary cash orders are available,
 - (d) the forms for cheques and receipt books are complete,
 - (e) the payments are in accordance with the decision, and
 - (f) the inventory list and the inventory are complete.

The audit of points 5 and 6 is at the discretion of the cash auditors and may be carried out on a random basis.

2. The person responsible for finances and the cash administrators are obliged to be present during the cash audit. They must answer the questions of the cash auditors to the best of their knowledge and belief. Other persons involved in cash management during the audit period should also be present.
3. Minutes shall be taken of the cash audit. These shall include the cash balance and any discrepancies. The minutes shall be forwarded to the following bodies, committees and persons:
 - (a) the highest decision-making body,
 - (b) the persons responsible for finances,
 - (c) the treasurers, and
 - (d) the budget committee.

§ 22 Annual audit & discharge

1. Within 8 weeks of the approval of the financial results, a further cash audit shall be carried out in accordance with § 20 as an annual audit. The annual audit also serves the purpose of determining whether the financial results have been correctly prepared.
2. The correct transfer of the deficit or surplus as well as the unprocessed deposits must be certified by the cash auditors.
3. The body responsible for financial management may be discharged at the earliest
 - (a) after the financial results have been publicly announced by the university,
 - (b) after the minutes of the annual audit have been submitted to the highest decision-making body.
 Discharge on a semester basis with semester (interim) financial statements is permissible.

§ 23 Additions for the AStA or the student parliament regarding the annual audit and discharge

1. In addition to the provisions in § 22, the minutes of this audit must be submitted to the budget committee in good time for comment. The persons responsible for finances and the other persons authorised to sign from the periods concerned must also be invited to meetings of the budget committee at which this comment is on the agenda. The AStA can be discharged at the earliest
 - (a) one month after the presentation of the audit results to the budget committee,
 - (b) two weeks after the financial results have been announced publicly by the university,
 - (c) after submission of the minutes of the annual audit to the student parliament,
 - (d) after the budget committee has issued its statement on the financial results and the annual audit.
 Paragraph 4 remains unaffected.
2. In order to pass a resolution on the discharge of the AStA in the student parliament, the persons responsible for finances and the other persons authorised to sign from the periods concerned must be invited.
3. After the annual audit has been carried out, a copy of the minutes and the audit results, together with proof of the student body's financial status, must be submitted to the Rectorate without delay.
4. If, three years after the body responsible for cash management has left office, no cash audit report is available as an annual audit and an accounting result has been prepared, the student parliament is obliged to ensure that a cash audit is carried out by commissioning an external service provider.
5. If the cash register of an internal contribution recipient has not been audited by the AStA or the student parliament for three years, the AStA is obliged to ensure that a cash audit is carried out by commissioning an external service provider.

§ 24 Additions for the student councils and the sports department regarding discharge

1. The decision on the discharge must be notified to the AStA's finance officer. The finance officer may reject the discharge once, stating reasons, within two weeks, after which the discharge becomes valid.
2. If the discharge is rejected, a new decision shall be made at the next meeting, taking into account the opinion of the AStA.

§ 25 Cumulation rules for finance-related decisions

1. If several finance-related motions are submitted on the same matter, these shall be considered as one motion with regard to the applicable regulations on the maximum amount of finance-related motions.
2. This also applies if related motions are submitted at different times.

III Budget

§ 26 Principles governing the budget

1. A budget and any supplements shall be drawn up for a financial year by the respective executive body, taking into account the requirements necessary for the fulfilment of the tasks, and shall be approved by the respective highest decision-making body, if necessary after prior consultation with the budget committee. It forms the basis for the administration of all income and expenditure, for bookkeeping and accounting.
2. Revenues and expenditures shall be estimated separately in full.
3. Funds may not be estimated in different parts of the budget for the same specific purpose.
4. The budget must be balanced in terms of income and expenditure.
5. The principles of the HWVO (Budgetary Regulations) in their currently valid version apply.
6. In addition to the provisions of § 3, payments must also be recorded in accordance with the order specified in the budget.

§ 27 Principles for drawing up the budget

1. The draft budget shall be drawn up by the person responsible for finances and submitted to the budget committee, if any. The person responsible for finances shall then submit the draft to the student parliament for discussion.
2. If the draft budget is rejected by the student parliament, the person responsible for finances must immediately draw up a new draft.

§ 28 Additions to the budget for the student councils

1. Notwithstanding § 26 (1), no budget plan needs to be drawn up if the student council has fewer than 2,500 members. In this case, income and expenditure shall be classified and compared according to type of income and expenditure after each semester.
2. If a student council voluntarily draws up a budget, it shall nevertheless be binding in accordance with the provisions of these regulations.
3. A treasurer is not to be appointed.

§ 29 Financial year

Regulations governing the financial year can be found in the student body's statutes.

§ 30 Principles for estimating revenue, expenditure and posts

1. The budget consists of revenue and expenditure titles, each with a specific purpose. Revenue shall be allocated to the titles according to its source, and expenditure according to its purpose, and shall be explained where necessary. The allocation shall be made in such a way that the budget clearly shows how the student body's tasks are being fulfilled. The budget shall show at least the following separately:
 - (a) under revenue: student union contributions or allocated self-financing funds, revenue from economic activities, withdrawals from reserves and interest on reserves,
 - (b) for expenditure: administrative expenditure, expenditure on economic activities and transfers to reserves.

Commitment appropriations are not estimated. The budget may stipulate that additional or reduced income that is materially related to certain expenditures shall increase or decrease the relevant expenditure rates.

2. The titles must be accompanied by an estimate (amount). The estimates must be calculated based on their expected amount or, if this is not possible based on documentation, carefully estimated. Income and expenditure must be estimated in full and separately. Neither income from expenditure nor expenditure from income may be deducted in advance.
3. In addition to the estimate for the financial year to which the budget applies, the estimate and expected result for the previous year and the result for the year before that must also be included in the budget. An overview of the existing reserves (balance sheet) and expected changes must be attached. Furthermore,

a forecast of non-recurring or accrual-based income and expenditure and the resulting balance shall be attached as a basis for discussion by the highest decision-making body or the competent committee. This is not part of the budget and is not subject to the provisions of § 35.

§ 31 Additions for the student parliament to the estimate of income, expenditure and positions in the student body's budget

1. In addition to the provisions in Section 26, the following must also be shown separately in the budget:
 - (a) under revenue: loan repayments
 - (b) for expenditure: personnel expenses
 - (c) Positions for employees and workers must be reported in the notes on remuneration.
2. Funds earmarked for institutions other than the AStA and the student councils in accordance with § 2 of the contribution regulations must be estimated separately on the income and expenditure sides in equal amounts.
3. Funds earmarked for student councils in accordance with § 2 of the contribution regulations shall be estimated as a single sum on the income side and in equal amounts on the expenditure side, broken down by individual student council. The funds shall be expressly identified in the budget as self-managed funds.

§ 32 Consultation on the budget in the Budget Committee

1. The draft budget must be submitted to the budget committee for comment at least six weeks before the start of the financial year, and the draft supplementary budget at least two weeks before the first consultation in the student parliament, for decision-making by the highest decision-making body. The budget shall be discussed at a minimum of two meetings; a supplementary budget shall be discussed at a minimum of one meeting. A reasonable period of time shall be allowed for comments. Individual members may submit dissenting opinions.
2. The person responsible for finances shall explain the draft budget during the deliberations in the budget committee.

§ 33 Additions for the student parliament for the discussion of the budget

1. Immediately after the draft budget has been discussed by the Budget Committee, it shall be submitted by the finance officer to the Student Parliament for deliberation. The opinion of the Budget Committee and any dissenting opinions shall be attached.
2. The draft budget shall be debated in the student parliament in three readings at at least one meeting of the student parliament. The draft shall be submitted to the members of the student parliament at least six weeks before the meeting of the student parliament. Further details shall be regulated by the rules of procedure of the student parliament.
3. A supplementary budget may also be discussed at a single meeting. Further details are regulated by the rules of procedure of the student parliament.
4. The finance officer shall explain the draft budget during the deliberations in the student parliament. The budget shall be adopted by the student parliament in the third reading by a simple majority.

§ 34 Additions for the student councils for the discussion of the budget

The budget shall be adopted by a simple majority. It shall be enclosed with the invitation to the relevant meeting of the highest decision-making body. The student council regulations may stipulate the need for a higher majority.

§ 35 Publication and entry into force of the budget

1. The approved budget and the opinion of the Budget Committee, together with any dissenting opinions, shall be forwarded to the Rectorate for information within two weeks.

2. The approved budget shall be published immediately by the chair of the student parliament, but no earlier than two weeks after its submission to the Rectorate. This shall require at least a notice on the student union notice boards or an announcement on the website of the student parliament or the AStA.
3. The budget shall enter into force on the day after its publication, but no earlier than the first day of the financial year for which it applies.

§ 36 Sports Committee

1. Notwithstanding § 35, the budget shall be submitted to the AStA's finance officer. A copy of the (provisional) minutes shall be enclosed.
2. If, upon reviewing the approved budget, the finance officer comes to the conclusion that the budget does not comply with the requirements, the student council must be notified of the deficiency within two weeks. A proposal for remedial action may be submitted by the AStA. If this does not lead to a remedy, the legal supervisory authority must be informed. The entry into force shall be delayed until the matter has been finally clarified.
3. If the legal supervisory authority objects to the approved budget, this objection shall be addressed to the chairperson of the AStA as the representative of the entire student body. The chairperson of the AStA or, on their behalf, the financial officer shall forward the objection to the student council and ensure that remedial action is taken.
4. The same provisions apply to the preparation of a supplementary budget as to the initial budget.

§ 37 Accounting result

1. The accounting result must be communicated to the Rectorate at the end of the financial year.
2. Notwithstanding paragraph 1, the financial results of the Sports Department and the student councils shall be communicated to the AStA.

§ 38 Surplus or deficit

1. Any anticipated surplus for the current financial year shall be estimated as income in the following budget, and any anticipated deficit shall be estimated as expenditure.
2. The actual surplus or deficit based on the accounting results shall be compared with the estimated amounts in accordance with paragraph 1. If the difference deviates by more than 2 per cent from the income estimated in the budget, but by at least 250.00 euros, it shall be immediately included in a supplement to the budget for the current financial year.

§ 39 Budgetary notes

If an accurate estimate cannot be made for items with similar purposes at the time the budget is adopted, these items may be shown as mutually coverable. This must be indicated in the budget by means of an explicit note.

§ 40 Supplementary budget

A budget that has already been legally adopted by the highest decision-making body may only be amended by means of a supplementary budget. Unless otherwise provided for in these regulations, the same provisions shall apply to the preparation of a supplementary budget as to the initial preparation of the budget.

§ 41 Significance of the budget vis-à-vis third parties

The budget neither establishes nor cancels any claims or liabilities of third parties vis-à-vis the student body.

§ 42 Excessive and unplanned expenditure

1. Expenditure that exceeds the budgeted amount for a particular item or does not fall under any of the budget's designated purposes may only be incurred once a supplementary budget has come into force.
2. This does not apply to unavoidable expenses, in particular expenses that are necessary for the economical continuation of business, provided that the additional expenses are offset by savings elsewhere in the budget. The person responsible for finances must notify the highest decision making body and the AStA's finance officer of this in writing without delay, but at the latest in good time before the end of the financial year. These expenses shall be given priority when drawing up the supplementary budget.

§ 43 Compliance with the budget

Expenditure funds may only be spent in accordance with the earmarking of the titles. If the allocation of expenditure is doubtful, the entire amount must be posted to one of the available titles.

§ 44 Provisional budget management

1. The basis for budget management prior to the budget coming into force (provisional budget management) is the previous year's estimates; one twelfth of these may be used for each month of provisional budget management.
2. If the draft budget provides for lower estimates than the previous year's estimates, these shall be used as a basis for provisional budget management.
3. New staff positions, if planned, and new budget items may only be used after the budget has come into force.

IV Additional regulations for the student parliament and the general Student Committee

§ 45 Powers of the budget committee of the student parliament and its members

1. The Budget Committee
 - (a) comments on the student body's budget and financial results. It shall also comment on financially significant motions and financially significant amendments to the student body's regulations. The recommendations shall be forwarded to the student parliament.
 - (b) may request information about budget management at any time. Upon request, each member of the budget committee shall be given access to the AStA's financial documents within 14 days.
 - (c) shall immediately notify the AStA and the student parliament of any concerns it may have regarding budget management.
 - (d) decides on applications for support for student initiatives in accordance with § 59.
2. Individual members may submit dissenting opinions on the resolutions and statements of the Budget Committee. The dissenting opinions shall be brought to the attention of the student parliament.

§ 46 Specialist staff for the budget

1. If the finance officer does not meet the requirements in person, the AStA shall appoint a suitable person to assist the finance officer in his or her duties. The AStA's decision to appoint or not to appoint such a person shall be communicated immediately to the chair of the student parliament and the rectorate.
2. The appointed person must at least meet the requirements for senior administrative service or comparable requirements, such as the successful completion of a study module in the field of accounting or commercial training.
3. The appointed person reports directly to the chair of the AStA, who may assign them to the finance officer. The relevant decision must be recorded in the files.
4. If the appointed person is a member of the student body, they shall be granted the legal status of a member of the AStA, without prejudice to the authority of the chairperson and the finance officer in matters of budget management.

§ 47 Representatives of the finance officer

1. The finance officer may, within the framework of orderly and transparent financial management, appoint other members of the AStA in writing to exercise individual powers in accordance with § 19 (1) nos. 2 and 4 of the student body statutes. This also includes the signing of cash orders. It is not permissible to assign more than one person to a task at the same time. The persons assigned may not also be authorised signatories for the student body's accounts.
2. The appointment must be made in writing and must be countersigned by the appointed person and by the chairperson of the AStA or the deputy chairperson, filed and reported to the budget committee.
3. The assignment ends
 - (a) immediately upon written revocation by the finance officer,
 - (b) upon expiry of a period set by the finance officer,
 - (c) upon loss of status as a member of the AStA,
 - (d) at the end of the term of office of the finance officer,
 - (e) upon loss of legal capacity.
4. The finance officer is responsible for the actions of the person appointed.

§ 48 Borrowing by the AStA

1. Cash reinforcement loans may be taken out up to one twelfth of the income estimated in the budget, but not exceeding €25,000. The student parliament may set a lower maximum limit in its resolution on the adoption of the budget.
2. For the procurement of assets for which a reserve pursuant to Section 10 (3) No. 1 has not been accumulated to the extent required and which cannot be covered by budgetary funds, loans may only be taken out if
 - (a) the student parliament has approved the loan with a two-thirds majority of its members and
 - (b) the total amount of loan obligations for acquisitions does not exceed the maximum limit specified in paragraph 1.
3. No other loans may be taken out.

§ 49 Advance payment for the pre-financing of student council projects

1. For the pre-financing of first semester work and other student council projects that are refinanced by third parties, the chairperson of the AStA may, in agreement with the finance officer, grant the student councils an advance on the first semester work funds or on other earmarked third-party funds accruing to the student council.
2. Advances for the pre-financing of first semester work may be applied for and issued between 1 August and 30 November and between 1 February and 31 May of the same year. Advances for the pre-financing of other projects may be applied for and issued throughout the year.
3. The advance agreement must be signed on behalf of the student council borrowing the funds by the persons appointed by the AStA to manage the association and the person responsible for finances.
4. The advance payment may only be used to pre-finance the student council project specified in the application. The student council concerned must submit evidence of the proper use of the advance payment to the AStA no later than six months after the last of the projects specified in the application. The documents that constitute sufficient evidence shall be specified in the advance payment agreement.
5. In the case of advance financing for first-semester work, the advance payment for the respective student council may not exceed 90 per cent of the funds allocated to it for first-semester work in the respective year. If the (provisional) allocation for the current year has not yet been made, the allocation for the previous year shall apply. In the case of other projects, the advance payment may not exceed 90 percent of the approved third-party funds.
6. The student council is obliged to repay the advance by 1 November of the following year. If it fails to meet this obligation, the advance that has not yet been repaid shall be offset against the funds to which the student council in question is entitled in the following semesters in accordance with § 29 of the student body statutes until the advance payment has been repaid in full.

§ 50 Auditing the accounts of recipients of earmarked student union contributions

1. The AStA's financial officer and the cash auditors have the right to audit the cash accounts of recipients of earmarked student union contributions at any time in accordance with § 2 of the contribution regulations.

They may demand that any deficiencies be remedied. An unannounced cash audit must be carried out at least once a year.

2. The AStA's finance officer has the right to audit the accounts of student councils at any time. He or she may demand that any deficiencies be remedied. An unannounced cash audit shall be carried out once a year.
3. If the deficiencies are not remedied, the AStA's finance officer may withhold further payments. The student parliament must be informed and may object to the withholding of payments by an absolute majority of its members.
4. Existing rights of other persons to audit the cash registers in question remain unaffected.
5. When concluding cooperation agreements with external recipients of contributions, the finance officer must ensure, in particular, that the regulations of these financial regulations relevant to the respective case are complied with.

§ 51 Change in entitlements

1. The financial officer of the AStA may only defer claims
 - (a) if immediate collection would cause considerable hardship to the opposing party and the claim is not jeopardised by the deferral; the deferral shall be granted against reasonable interest and, as a rule, only against security,
 - (b) if it is certain that collection will be unsuccessful or if the costs of collection are disproportionate to the amount of the claim, in which case the decision must be justified to the budget committee.
2. Measures pursuant to paragraph 1 require the approval of the budget committee.
3. Notwithstanding paragraph 2, the approval of the Social Affairs Committee is required for claims arising from social welfare regulations.
4. For claims arising from social security contributions, the annual interest rate is 3.5 per cent above the base rate of the European Central Bank and a maximum of 6 per cent in absolute terms. Interest may only be charged if a repayment agreement between the debtor, the finance officer and the social affairs officer, which must be sought in advance, has not been agreed or is not being complied with.

§ 52 Forwarding of earmarked contributions

1. The funds earmarked in the budget for earmarked transfers in accordance with Section 2 (2) No. 1 of the Contribution Regulations shall be transferred to the relevant institutions after the budget has come into force, as soon as the AStA has received the necessary funds from the university in the form of advance payments. They are thus considered settled for the student body in terms of accounting.
2. Expenditure for transfer based on earmarked revenue shall only be paid after receipt and only when the purpose is to be fulfilled. The relevant items shall be marked separately in the budget.
3. In addition, funds intended for transfer to third parties must be shown separately in the budget.

§ 53 Funds for financing elections

1. The student body shall ensure sufficient funding for elections to the student self-governing bodies and for any referendums that may be held. The necessary funds shall be allocated in the budget under the headings "Elections" and "Election workers".
2. The election committee shall decide by simple majority on the use of funds from the budget items "Elections" and "Election workers" that are directly required for the proper conduct of elections or referendums, taking into account the framework conditions set out in the election regulations, the financial regulations and the budget.
3. The AStA shall decide on funds from the budget item "Elections" that are not directly required for the proper conduct of elections or ballots, and in particular those that are intended for longer-term purposes in connection with the conduct of elections and ballots, taking into account the framework conditions set out in the financial regulations, the election regulations and the budget.
4. The funds from the budget items "Elections" and "Election Assistants" shall be managed in close consultation between the Election Committee and the AStA. In particular, the Election Committee shall ensure that the documents required for the proper processing of payments and accounting are forwarded to the AStA.
5. Extraordinary elections shall be paid for by the institution to be elected.

§ 54 Expense allowances

1. Members of the student body who devote such a significant amount of time to the interests of the student body that their studies or part-time employment to earn a living are restricted may be granted a monthly expense allowance by the student body. This may not exceed the rate of need pursuant to Section 13 (1) No. 2 and Section 13 (2) No. 2 of the Federal Training Assistance Act (BAföG) plus the increase in need pursuant to Section 13a (1) and Section 14b (1) of the BAföG (maximum rate). The granting of supplements pursuant to Section 13a (1) and Section 14b (1) of the BAföG is based on the criteria of the BAföG.
2. Overview of the expense allowances to be granted (see last page).
3. The student parliament may, with a two-thirds majority of its statutory members, suspend the payment of expense allowances to individual persons if they fail to fulfil their duties in accordance with the statutes of the student body and its supplementary regulations or state laws.
4. The request for suspension of payment must be submitted in writing to the student parliament as a formal request, stating the office concerned and the name of the office holder. Under no circumstances may less than forty-eight hours elapse between the submission of the request and the vote. The chairperson of the student parliament shall inform the office holder concerned of the request immediately after it has been submitted.
5. After deciding to suspend the payment of the expense allowance, the student parliament may determine by a simple majority that the members are fulfilling their duties and that the expense allowance will be paid again. A retroactive decision is not possible.
6. For the sports department, the sports committee and its chairperson shall take the place of the student parliament and the chairperson of the student parliament.
7. Members of the student body who receive expense allowances may, at their own request, waive payment of all or part of the expense allowance. This must be notified in writing to the AStA's finance department.
8. The payment of multiple expense allowances to one person for the same period is not permitted. The higher expense allowance shall be paid.
9. The chairperson of the AStA shall draw up a list containing the names of all recipients of expense allowances and the amount of the expense allowance. Notwithstanding sentence 1, a list shall be drawn up by the sports representative for expense allowances paid by the sports department. The corresponding lists may be viewed by all members of the student body. Recipients of expense allowances shall be informed of the publication and its form.

§ 55 Refreshment allowance for election workers

Election workers receive refreshment allowance of up to €30.00 per shift; the exact allocation and amount is decided by the election committee.

§ 56 Temporary Work

1. Students who perform temporary work for the student body may be granted remuneration. This usually corresponds to the remuneration of student assistants at RWTH Aachen University. It may not exceed this amount.
2. Persons who receive an expense allowance in accordance with § 54 are not eligible for remuneration for temporary work.

§ 57 Employees

1. The employment relationships of employees working for the student body shall be governed by the provisions applicable to employees of the State of North Rhine-Westphalia.
2. The hiring and dismissal of employees shall be decided by the AStA within the framework of the positions provided for in the budget
3. The chairperson of the AStA and the finance officer are the supervisors of the employees.
4. The introduction or increase in the value of positions requires the approval of two-thirds of the statutory members of the student parliament.

§ 58 Guarantees

1. Guarantees or obligations in guarantee or similar contracts may not be assumed.
2. If individual members of the student body are threatened by or experience emergencies, the student parliament may decide to assume temporary and limited guarantees in order to avert such emergencies. The emergency must result directly from the performance of the student body's statutory and constitutional duties.

§ 59 Support for student initiatives

1. Within the scope of the student body's duties, student initiatives may be supported from a budget item earmarked for this purpose. Applications must be addressed to the chairperson of the student parliament. Support for electoral alliances is not permitted.
2. The student parliament may adopt guidelines for deciding on applications in accordance with paragraph 1 with the same majority as for an amendment to the financial regulations. These shall be published by the chairperson of the student parliament on the student parliament's website.
3. The Budget Committee decides on applications up to €3,000 by a simple majority. It hears the applicant on the matter. Any member of the Budget Committee with voting rights may request that the matter be referred to the Student Parliament. In this case, the Budget Committee shall issue a statement in accordance with paragraph 4, sentence 2.
4. The student parliament shall decide on applications exceeding €3,000 by a simple majority. The budget committee shall hear the applicant before the student parliament makes its decision and shall issue a statement on the applications. In particular, it shall examine whether the formal requirements and the principles of economic efficiency have been complied with.
5. A request that exceeds €5,000 in financial support for a student initiative in the current financial year or that relates to a project that has already begun shall be decided by the student parliament and requires the approval of two-thirds of the members of the student parliament present.
6. Applications for support exceeding €1,000 are only permissible if they relate to the funding of a specific project initiated by the student body.
7. Support shall be granted after submission of payment receipts (copies). At the request of the AStA, the original receipts must be presented as proof of payment. Approved funds that are not claimed within twelve months of approval shall expire.
8. Student councils are treated as equivalent to student initiatives in accordance with paragraph 1.

V Student Councils

§ 60 Student council funds

1. If no person responsible for finances has been elected in a student council in accordance with the provisions of the student council framework regulations, or if the election has not been duly notified to the AStA, the funds of the student council in question shall be administered and spent by the AStA's finance officer for the purposes of the students of that student council in accordance with the provisions of these financial regulations. As soon as a treasurer has been elected in accordance with the provisions of the student council framework regulations, the remaining funds shall be transferred to the student council immediately upon request.
2. The student council shall manage the funds entrusted to it in accordance with the tasks assigned to the student council on its own responsibility, in compliance with the student body's statutes, the financial regulations and the student council regulations. It shall be accountable to the highest decision-making body of the student council for the use of the funds.
3. Student council accounts must be sub-accounts of the student body. Signatory authority rests with the person responsible for finances. If no person responsible for finances is in office, signatory authority shall be transferred to the AStA.
4. The cash and account balance at the beginning and middle of the financial year may not exceed €10,000, unless the sum of the last two allocations of student council funds exceeded this amount, in which case this sum shall be used as the limit. Funds required to pre-finance the first semester project and advances from the AStA pursuant to Section 49 (1) are not taken into account here. The permissible amount of funds required to pre-finance first-semester work is usually determined by the last statement of account submitted to the university. In addition, when determining the maximum amount pursuant to sentence 1, amounts deposited as security for student council items and earmarked income that will be used im-

mediately, such as income from collective orders, are not taken into account. The amount of cash and account balances must be reported to the AStA when requesting student council funds in accordance with § 29 of the student body statutes, and the amounts excluded from consideration according to the above criteria must be disclosed.

§ 61 Archiving

If a student council cannot guarantee the proper storage of accounting documents, these documents must be handed over to the AStA at the end of the financial year.

VI Third Parties

§ 62 Funds for childcare

1. Of the funds provided for in the budget in accordance with § 2 (2) No. 1 (c) of the contribution regulations (childcare at RWTH), 45 per cent of the total amount is earmarked for the Augustinerbach childcare facility. Thirty per cent of the total amount is earmarked for the Kindertagesstätte an der RWTH Aachen e.V. (daycare centre at RWTH Aachen University). The remaining 25 per cent of the total amount is to be distributed between the two facilities according to the proportion of children of student parents cared for by each facility in relation to the total number of children of student parents cared for by both facilities combined.
2. Children of student parents are all children who have at least one parent who is a member of the student body at RWTH Aachen University. Proof of this is provided by a current certificate of enrolment, which must be collected by the facilities and submitted to the AStA.
3. The number of children of studying parents must be reported to the AStA by 31 October of each year for the winter semester and by 30 April of each year for the summer semester. The funds for the facilities mentioned in paragraph 1 shall be forwarded as soon as the AStA has received the necessary funds from the university in the form of advance payments and the number of children of studying parents has been reported to the AStA. They are thus considered settled for the student body in terms of accounting.
4. If the allocation is not made in the semester for which the funds were collected, the amount provided for shall be added to the total funds in accordance with § 2 (2) No. 1 (c) of the contribution regulations in the following semester and redistributed.
5. According to paragraph 4, no more funds shall be spent than are collected in § 2 (2) No. 1 (c) of the contribution regulations.
6. In order to regularly review the funding requirements of the aforementioned institutions, coordination meetings between representatives of the AStA and the aforementioned institutions shall take place annually at the beginning of the summer semester.

§ 63 Support for students

1. Loans and grants may be issued to members of the student body for social purposes. Further details are regulated by the social regulations.
2. A student assistance fund shall be established from which members of the student body who find themselves in short-term and unforeseeable financial distress may obtain a loan. Further details are regulated by the social regulations.

§ 64 Other loans

1. To support student initiatives, the chairperson of the AStA may grant loans in agreement with the finance officer.
2. The loan agreement must be signed by at least three persons on the part of the borrowers, who are jointly and severally liable for the amount granted. The loan amount may not exceed 5,000 euros.
3. The borrowers must each submit to the AStA a certificate of their registered residence within the European Union and a state-recognised identity document.

4. If the student initiative is carried out through an association or similar organisation, its assets may be used as collateral. In this case, the loan agreement must be signed by the association's executive committee in accordance with the representation regulations set out in the association's statutes.
5. The repayment obligation may not be subject to conditions; the loan agreement must include a repayment date. The term of the loan may not exceed one year.
6. The loan agreement must be notified to the Budget Committee.

§ 65 Participation in private-law companies

1. The student body may only participate in a private-law company if
 - (a) it is in the important interest of the student body and the purpose pursued by the student body cannot be achieved better and more economically by other means,
 - (b) the payment obligation and liability of the student body is limited to a specific amount,
 - (c) the student body is given appropriate influence in the decision-making and supervisory bodies.
2. Participation in a private-law company, a reallocation of the company's purpose, a change in the capital employed or the liability capital, and a restriction of the student body's rights of influence require the approval of two-thirds of the statutory members of the student parliament.
3. The student body is represented vis-à-vis the company by the chairperson of the AStA and the finance officer.
4. The tasks and objectives of the private-law company must be compatible with the tasks and objectives of the student body.

VII Final Provisions

§ 66 Overarching provisions

1. The budgetary and economic management of the student body is governed by the HWVO. The provisions of the Higher Education Act remain unaffected.
2. In the case of the corresponding application of state budget law, the following shall replace
 - (a) the state - the student body or the student council
 - (b) the state parliament - the student parliament or the student council plenary assembly or the student council representation
 - (c) the administration, the responsible minister, - the General Student Committee or the student council or the sports department
 - (d) the finance minister, the state government - the person responsible for finances
 - (e) the members of the civil service - the relatives and employees and employees of the AStA or the student councils or the sports department,
 - (f) the person responsible for the budget - the person responsible for finances, and
 - (g) the head of administration/department - the chairperson of the AStA or the person entrusted with management.

§ 67 Entry into force

These regulations shall be published in the official announcements of RWTH Aachen University and shall enter into force on the day after publication.

Issued on the basis of the resolutions of the Student Parliament of 6 April 2022, 4 May 2022, 13 July 2022, 12 February 2023, 2023, 16 May 2023, 14 June 13 July 2023, 15 November 2023, 7 August 2024, 30 October 2024, 13 November 2024, 4 December 2024, 16 April 2025, 18 June 2025, 27 August 2025, 22 October 2025, 10 December 2025 and 14 January 2026, as well as the approval of the Rectorate on 24 February 2026.

Attachment: Overview of expense allowances

Office	Maximum expense allowance at the BAFöG maximum rate	Comments
AStA officers	1 per month each	
Project managers and staff positions at the AStA	Usually 50 per cent per month	Further details are regulated by the AStA's rules of procedure
Presidium of the student parliament	For fewer than four members in total, 1 per month. For four members in total, 1.25 per month. For more than four members in total, 1.5 per month.	The distribution of the expense allowance is carried out by the Chair of the Student Parliament in accordance with the provisions of paragraph 1. In the event of an objection to this distribution by members of the Chair of the Student Parliament, the Student Parliament shall decide.
Election Committee	A total of 5	For referendums that do not take place in parallel with the student parliament election, additional expense allowances of up to five maximum amounts may be granted by decision of the student parliament. The distribution of the expense allowance shall be carried out by the election officer in accordance with the provisions of paragraph 1. In the event of an objection to this distribution by members of the election committee, the student parliament shall decide.
Cash auditors or auditors of the Student Parliament pursuant to § 20	Total 1.5	The expense allowance shall be paid after the Budget Committee has issued its opinion on the annual financial statements. The distribution of the expense allowance shall be agreed upon by mutual consent between the cash auditors. In the event of disagreement, the Student Parliament shall decide.
Equality Project Officers	50 per cent per month each	
Anti-racism officers	50 per cent each per month	
Equality project staff	50 per cent each per month	The expense allowance may be divided among several persons at the discretion of the project manager.
Specialist household staff		Specialist household staff pursuant to § 12a shall be granted an expense allowance, provided they are members of the RWTH Aachen University Student Union. Further details are governed by the AStA rules of procedure.
(Deputy) Representative for inclusive studies	67 per cent each per month	
(Deputy) Representative for student assistants	50 per cent each per month	
Student representative of the Equal Opportunities Officer at RWTH Aachen University	67 per cent per month	Unless they are also employed as a student assistant in Equality Office at RWTH Aachen University.
The advisor and the deputy advisor for international students	67 per cent each per month	
Project managers in the independent department for international students	50 per cent each per month	The total amount of expense allowances may not exceed the budget.
Sports officer	1 per month	
Sports finance officer	1 per month	
Project managers in the Sports Department	50 per cent each per month	Two project managers are to be assigned to the sports department
Chair and deputy chair of the social committee	A total of 50 per cent per month	The distribution of the expense allowance shall be carried out by the chairperson of the social committee in accordance with the provisions of paragraph 1. In the event of an objection to this distribution by the deputy chairperson, the student parliament shall decide.