

Use of WU budgetary funds for the purchase of equipment and supplies by WU Departments and administrative organizational units and entities

Preamble

All equipment and supplies purchased from budgetary funds must be clearly related to university activities (research, teaching, and administration). Care must be taken at all times to ensure that funds are used cost-efficiently, economically, and appropriately.

The following rules shall apply to all cost centers funded from university sources as well as to funds received as described in § 27 of the Universities Act (*Universitätsgesetz*).

Expense items paid from funds pursuant to § 27 but whose refundability has explicitly been stated in the subsidy agreement shall be exempt from these rules. The same shall apply to relevant donor/sponsor agreements.

In contrast, funds paid directly to WU staff pursuant to § 26 of the Universities Act are under the power of disposal of the project leader; therefore, the following rules shall not apply to them. In this case, only the project leader shall be personally responsible and personally liable for the cost-efficient, economical, and appropriate use of funds, as well as for compliance with the subsidy requirements and relevant statutory provisions, in particular anti-corruption law.

The following list gives examples and, like a directive, is meant to offer general instructions regarding the conduct of WU staff. Please see also the relevant statutory provisions, e.g. in the circular on anti-corruption law.

(<https://swa.wu.ac.at/richtl/Lists/Richtlinien/nachBereiche.aspx>).

The following expense items cannot be approved/refunded except in the exceptional cases described below, for which grounds must be stated

1) Gifts for WU staff on private occasions (e.g. birthday, wedding, birth of a child). Greeting cards and gift articles from the WU merchandising collection for WU staff on private occasions (e.g. birthday, wedding, birth of a child) are exempt. They can be refunded and do not have to be reported for reasons of transparency.

In certain exceptional cases, for which grounds must be stated, recognition (apart from greeting cards and gift articles from the WU merchandising collection) is possible to the customary extent and in the context of the celebration of a special occasion. Grounds must be stated for such exceptional cases (e.g. service anniversary, retirement), and they must be reported in advance by means of an online form for reasons of transparency.

2) Gifts for external persons (including lecturers) on private occasions.

In certain exceptional cases, for which grounds must be stated, recognition is possible to the customary extent on special occasions if there is a clear relation to university activities. This shall apply, for example, to persons who have made significant contributions to the University. Grounds must be stated for such exceptional cases, and they must be reported by means of an online form for reasons of transparency.

3) Internal WU celebrations/invitations at the Department, Institute or Group levels other than traditional social events to the customary extent (e.g. Christmas party, celebration to mark the end of an academic year).

The reason for a traditional social event as well as the planned participants must be stated in any event, and, for reasons of transparency, they must be reported in advance by means of an online form. The head of an organizational unit shall be responsible for deciding which traditional social event to hold.

- 4) Vouchers, trips, etc. for WU staff constituting remuneration in kind
- 5) Various objects for recreational activities for the purpose of staff motivation, team building, or the like (e.g. table soccer equipment)
- 6) Membership fee for the Full Professors' Association of WU (*Verband der Professorinnen und Professoren der WU*)
- 7) Music at various events (except the WU Ball and graduations)
- 8) Consumptions from the mini bar during hotel stays
- 9) Providing various foods and drinks to WU staff on an ongoing, i.e. regular basis, other than hot drinks such as coffee or tea (with milk and sugar) or mineral water. In individual cases, sandwiches, cakes, pastries, fruit, juices, etc. can be offered, to a reasonable extent, at larger work meetings. Grounds must be stated for those cases, and the group and the number of participants must be stated.

Reasons must be given if food and drinks are served to WU staff or WU staff are invited to eat out (internal WU working lunches/dinners); in general, such lunches/dinners should be the exception, and the participants must be stated. Under no circumstances may hard alcoholic drinks and tobacco products be paid from WU budgetary funds.

- 10) Serving food and drinks to or inviting external persons (including lecturers and students) to eat out, other than to the customary extent. Under no circumstances may hard alcoholic drinks and tobacco products be paid from WU budgetary funds. In exceptional cases, for which grounds must be stated, food and drinks may be offered in a more generous manner. This shall apply, for example, to persons who have made significant contributions to the University, to important representational events or in connection with selection proceedings for senior faculty positions.

Expenses for food and drink served to additional guests (family members, partners, etc.) can be refunded only in exceptional cases. Grounds must be stated for such exceptional cases, and they must be reported in advance by means of an online form to ensure transparency.

In any event, external participants and WU participants must be stated.

WU Ball

Expenses for WU staff who perform in a representational capacity at the WU Ball (in particular duties as a host) can be refunded from WU budgetary funds to the customary extent.

Expenses for external persons that are refunded by the University shall only be allowed for external persons who have to perform in a representational capacity or have made significant contributions to the University.

Representational expenses/gifts

In individual cases, representational expenses, in particular gifts, can also be refunded by the University to the customary extent if this is in the interest of the University. Appropriate reasons must be given for such cases.

Tipping

Tips of up to 10% of the total bill are refunded in full from the WU budget if they do not exceed a total of € 300. In the event of tips over 10% or over the stated € 300 limit, the amount that is in excess of these limits will not be refunded and has to be paid individually.

Notes on the transparency report

- The online form is available at:
<https://swa.wu.ac.at/Serviceeinrichtungen/recht/SitePages/Homepage.aspx>

Notes on accounting

- Originals of the invoices, including the customary information and signatures, must be submitted to the Financial Accounting Office
- For a better overview, please submit receipts for refunds according to the enclosed sample letter (which can also be found at: <https://www.wu.ac.at/intranet/formulare> under "Sample letter for refunds" ["Refundierung Musterbrief"])
- **If you are required to a submit a transparency report, please enclose the report with the receipts.**

Inquiries: If you have any questions, please contact Ms. Ruth Gusel (Financial Accounting) or Ms. Reingard Schneider (Legal Affairs Office).

Enclosure: Form for the transparency report
Sample letter for refunds