

**ANNUAL SUPPORT ACQUITTAL GUIDE BASIS.KULTUR.WiEN**

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## **1. PREFACE**

BASiS.KULTUR.WiEN seeks to contribute to the sustainable development of a vibrant neighbourhood culture in Vienna and to enable as many people as possible to participate in art and culture regardless of their social, cultural or demographic status.

Within the framework of the UMBRELLA ORGANISATION, BASiS.KULTUR.WiEN supports associations and societies active in the fields of art, culture and education in Vienna.

The focus is on distributing the available funds fairly and transparently and on managing them sustainably and responsibly.

There is no individual entitlement to financial support. Any gross violation of legal regulations would constitute grounds for exclusion from future financial support.

## **2. PREREQUISITES FOR FINANCIAL SUPPORT**

**The following are eligible to apply:**

- Legal entities based in Vienna that are members of BASiS.KULTUR.WiEN

**We do not support:**

- Party political events
- Projects that primarily serve a religious purpose, e.g. religious services
- Fundraising events
- Projects that are part of university studies, school activities and training
- Projects outside Vienna
- Projects that have already been concluded

### **3. ELIGIBLE COSTS**

1. Only costs that are directly necessary to execute the project covered by the application are eligible for support.

2. If the applicant is entitled to deduct input tax, only net amounts will be recognised as eligible costs.

3. If the applicant is not entitled to deduct input tax, gross amounts will be recognised as eligible costs.

4. Overheads will only be funded if they are necessary to achieve the funding objective and can be defined clearly.

Overheads may include running expenses, electricity, rent and IT.

5. Ineligible costs include fines, interest on arrears and reminder fees, alcoholic drinks and smoking-related products.

### **4. CONDITIONS FOR FINANCIAL SUPPORT**

1. In principle, support will be given to associations and societies that help provide active and easy access to art and culture, and promote decentralised cultural urban development in Vienna.

2. The applicant must execute the funded project promptly in accordance with the agreed schedule or otherwise immediately after the financial support has been granted, and must conclude the project within the agreed timeframe or otherwise within a reasonable period of time.
3. Financial resources awarded must not be transferred, assigned (section 1400 of the Austrian Civil Code, ABGB) or pledged.

4. The applicant must report any changes relating to the following points in writing immediately and obtain approval:

- changes in the content of the projects that affect the scope, character, key personnel and other agreed framework conditions
- project delays
- impossibility of carrying out the projects
- legal form of the responsible persons and address

BASiS.KULTUR.WiEN reserves the right, and is entitled, to adjust the amount of the support in the event of significant changes to the content of the agreement as well as substantial changes to the planned funding and, in particular, to withdraw from the financial support and reclaim all paid amounts in the event of material performance restrictions.

5. For amounts of EUR 10,000 or more, an interim report on the content may be requested by BASiS.KULTUR.WiEN after half of the period has expired.
6. The funds must be used efficiently, economically and solely for the purpose for which they were granted. Advantage must be taken of any rebates, discounts and the like.

7. When awarding contracts to third parties and when procuring other goods or services for execution of the project, if the order value is EUR 3,000 or more, at least three quotations must be obtained and the best tenderer selected. This does not apply to the commissioning of artistic services. Depending on the order value, the respective provisions of the Federal Procurement Act (BVergG) must be applied mutatis mutandis. This Federal Procurement Act applies without restriction to support recipients who are clients within the meaning of this law.
8. Support recipients must undertake to comply with all applicable legal provisions (most notably regulations under employment law, social security law and other public laws).
9. Applicants must keep all records necessary to verify appropriate use of the financial support and must retain them together with the receipts for ten years after disbursement of the financial resources. At the request of BASIS.KULTUR.WIEN, the Vienna City Administration – Municipal Department 7 or the Court of Audit of the City of Vienna, the applicant must allow these documents to be inspected and an on-site visit to take place and must provide the necessary information. Such data can also be stored on image and data media, provided that reproduction that is complete, ordered, with identical content, true to the original and verifiable is guaranteed at all times until the expiry of the retention period. In this case, support recipients will be obliged to make available, at their own expense, all means necessary to make the books, receipts and other documents permanently readable or to make them available on data media.
10. Support recipients will be obliged to allow representatives of BASIS.KULTUR.WIEN to attend the artistic performance free of charge.

11. Written evidence of the execution of the supported project and of appropriate use of the financial support must be provided in good time and in accordance with the guidelines and conditions.
12. If support funds are used to purchase goods or, by order of the support recipient, to produce goods for execution of the project, and these are no longer required after the project has been completed or no longer needed if the funding purpose ceases to exist or changes substantially, BASIS.KULTUR.WIEN will be entitled to demand that ownership of these goods is transferred free of charge to BASIS.KULTUR.WIEN or to a third party for further use of these goods or (if handover and transfer of ownership is not desired by the support recipient) to demand compensation at fair value.
13. Persons responsible for the finances will also have an obligation to BASIS.KULTUR.WIEN, in accordance with section 24 of the Act on Associations and Societies (Vereinsgesetz), to fulfil or arrange fulfilment of the conditions for the awarding of support as a prudent and conscientious official. They must comply with the guidelines and conditions within their sphere of influence.
14. For legal disputes arising from such support, the courts with subject-matter competence for the City of Vienna will have exclusive jurisdiction.
15. The logo of BASIS.KULTUR.WIEN must be used in all communications and media relating to the supported project.

16. Support recipients must, in particular, comply with the provisions of [section 9\(1\) of the Vienna Anti-Discrimination Act \(Wiener Antidiskriminierungs-gesetz\)](#), most notably fully respect the prohibition of discrimination and disadvantage, and ensure compliance within the scope of project management within their sphere of influence. Support recipients will be liable for any disadvantage arising from non-compliance with these provisions.

#### 17. Data protection information

The applicant or support recipient will legally acknowledge by signing (declaration of consent) that BASiS.KULTUR.WIEN is entitled

- to process the personal data arising in connection with the initiation and management of the financial support in accordance with the General Data Protection Regulation (GDPR)
  - to collect or transmit personal data additional to the information provided by the actual support recipient, partly by making enquiries with other funding or support agencies, which in turn are entitled to process and provide information about the personal data required for the request;
  - to make Transparency Portal checks in accordance with section 32(6) of the Transparency Database Act (TDBG) 2012, Federal Law Gazette (BGBl.) I No. 99/2012 as amended in BGBl. I No. 104/2019, and to transmit the amount of the financial support and related personal data (cf. section 25 TDBG 2012) to the Austrian Ministry of Finance in accordance with Article 6(1f) GDPR for the purpose of processing in the transparency database;
- to publish their name and, in the case of legal entities, the names of the bodies of the entity, the purpose of the support and the amount of the support in the art, culture and science report and in the official publication media of the City of Vienna as well as in publications of BASiS.KULTUR.WIEN in any technically possible form.

The applicant will legally acknowledge by signing (declaration of consent) that personal data may be transmitted to the advisory and/or decision-making bodies (municipal council committee, city senate, municipal council) deemed competent under the Vienna City Constitution as well as, if necessary, to bodies and representatives of the Austrian Court of Audit, the Court of Audit of the City of Vienna and the European Union.

The applicant will legally confirm by signing that the disclosure of data of other private individuals involved to BASiS.KULTUR.WiEN is consistent with the provisions of the GDPR, that the data subjects will be or have been informed about the data processing and that the consents required for the application and for management of the project are in place.

The information in accordance with Article 13/Article 14 GDPR is available in German on the website of the City of Vienna's Department of Culture: [Data protection information pursuant to Article 13 GDPR – public funding](#)

## **5. COURSE AND MANAGEMENT OF FINANCIAL SUPPORT**

### **5.1. APPLICATION FOR FINANCIAL SUPPORT**

1. The application must be completed in writing and in full using the appropriate form, and on this form the applicant must unreservedly accept the support conditions and the acquittal guide by signing or affixing a digital signature within the meaning of the Signature Act (Signaturgesetz). The application with accompanying documents must be written in German or English.
2. The respective submission deadlines must be observed.
3. The application must include the following documents:
  - Fully and correctly completed and signed application form. Care must be taken to ensure that the application is signed by the bodies authorised to represent the respective association or society.
  - Current excerpt from the register of associations
  - Breakdown of income and expenditure: Please note that your budgeted total income and total expenditure must match.

4. Only once all the documents are present and complete can the application be reviewed and processed.

BASiS.KULTUR.WiEN is entitled to demand any additional documents insofar as this is necessary to assess the application. Further necessary application documents can be found, in particular, in the respective application conditions.

5. BASiS.KULTUR.WiEN will check the plausibility of the information, documents and evidence contained in the application. If other funding agencies, especially those of the City of Vienna, are considering funding for the same project, BASiS.KULTUR.WiEN will be entitled to coordinate the intended procedure with these funding agencies. If it suspects that funding is being sought for the same thing from multiple sources, which is undesirable, BASiS.KULTUR.WiEN will be entitled to notify other potential funding agencies.

6. Preparation and preliminary advice will be handled by knowledgeable employees of BASiS.KULTUR.WiEN, who can consult external review bodies such as expert advisory boards or juries. There is neither an entitlement to the issue of financial support nor an entitlement to substantiation of the decision.

The amount and scope of the financial support will depend on the budget available to BASiS.KULTUR.WiEN. If the recommended sum of the support deviates from the sum submitted, applicants must inform BASiS.KULTUR.WiEN if the project will not be feasible and, if necessary, return the support.

If applicants have already received support from BASIS.KULTUR.WIEN or the Department of Culture of the City of Vienna, they must ensure that the full and correct acquittal for that support is transmitted to BASIS.KULTUR.WIEN within the set deadline. No further support can be provided until this has been done.

7. The contract will be concluded upon delivery of the commitment of support.

The contract will consist of:

- the fully completed and duly signed application, including all required accompanying documents
- the written commitment of support
- the respective underlying application conditions
- these guidelines

## **5.2. DISBURSEMENT OF FINANCIAL SUPPORT**

1. The financial support granted will only be disbursed to the account registered to the applicant or the account indicated in the application.

2. Instalment agreements: For amounts of EUR 10,000 or more, BASIS.KULTUR.WIEN reserves the right to disburse the support in instalments.

### 5.3. ACQUITTAL

On 31 January of the following year, the following documents must be submitted. The acquittal forms must be used for the acquittal:

- Project report
  - Visitors – statistics
  - Statement of income and expenditure
  - Receipt itemisation representing the total expenditure
  - Printed documents (invitations, brochures, programmes, catalogues, posters, publications, etc.) in digital form (compressed file)
  - Audio-visual material via a link or as a compressed file
- **In addition, for a funding sum of EUR 3,000 or more, the receipts representing the sum of the support** must be submitted (numbered and scanned in the order of the receipt itemisation, see 5.4. Requirements for receipts).

Incomplete or unordered acquittals will not be accepted and will be returned to the applicant for correction.

Receipts that have become illegible cannot be accepted. It is recommended that receipts issued on thermal paper are copied as they will fade over time.

If support recipients have used their own financial resources for the same purpose or have received financial resources from other legal entities, these must also be included in the statement of income and expenditure.

Support recipients will be obliged to submit further evidence if BASiS.KULTUR.WiEN deems this necessary to check appropriate use of the funds.

BASiS.KULTUR.WiEN reserves the right to carry out random checks on receipts, irrespective of the funding sum. These may involve checks at the funding recipient's address by prior appointment or verification of selected and requested receipts.

For this purpose, BASiS.KULTUR.WiEN may demand a receipt itemisation, booking

lists or breakdown of accounts for the items listed in the statement of income and expenditure.

1. If support recipients are unable to comply with the deadlines set, they will be obliged to provide a valid reason for this in writing and to request a deadline extension. If an extension is not granted, the financial support must be repaid if the request is not honoured in good time.

2. If BASiS.KULTUR.WiEN confirms appropriate use of the sum of the support, support recipients will receive a letter of discharge.

If appropriate use cannot be proven, support recipients will be obliged to repay the financial resources to BASiS.KULTUR.WiEN immediately upon being first requested by BASIS.KULTUR.WIEN.

In any case, any unused funds must be repaid when the acquittal is drawn up.

## 5.4. REQUIREMENTS FOR RECEIPTS

All receipts relating to the supported project must contain at least the following information:

- Name and address of the invoicing parties
- Name and address of the invoice recipients
- Date of issue
- Nature of the service/delivery and scope of the service/delivery
- Performance/delivery period
- Amount and any VAT or reference to exemption from tax
- For foreign currencies, the daily exchange rate (date of payment)
- Advantage must have been taken of any rebates, discounts and the like, and these must be included in the settlement
- VAT identification number (if any)

### **In addition, for fee invoices:**

- In the case of cash payments, the note “amount received in cash” and the signature of the invoicing parties

### **In addition, for taxi bills and travel costs:**

- Purpose of the journey/trip
- Name and function of passengers/travellers
- Date
- Route

**In addition, for hospitality costs:**

- Purpose of the hospitality
- Number of people entertained
- Date

**In addition, for third-party expenses:**

- Reimbursement form

**In addition, for personnel costs of the core team:**

- If the personnel costs of employees are passed on by support recipients that are associations or societies: performance sheet with payroll account and annual payroll account

**For support recipients who are individuals**

Support recipients who are individuals do not issue fee invoices to themselves, but instead submit a performance sheet.

**For material costs (purchases, fixed assets)**

Material costs can only be included in the acquittal if they are necessary to achieve the supported project. They must already have been specified in the breakdown of income and expenditure in the project application.

Purchased goods up to EUR 1,000 can be included in the acquittal at their total sum. In the case of goods that cost more, these can be included in the acquittal either at a flat rate of EUR 1,000 or at an amount calculated pro rata for the project period based on a useful life of three years.

## 6. REPAYMENT

Applicants must repay disbursed financial resources immediately upon request if:

1. BASiS.KULTUR.WiEN and bodies of the Vienna City Administration – Municipal Department 7 have been given incorrect or incomplete information about material circumstances relating to the supported project
2. insolvency proceedings have been initiated against their assets, or initiation has been dismissed for lack of cost-covering assets, prior to the conclusion of the financially supported project
3. some or all of the financial resources have been used inappropriately
4. the project cannot be carried out, or has not been carried out, at all or in good time
5. the project loses its eligibility for support or no longer fulfils the prerequisites due to changes
6. consent to publication of the data of support recipients is revoked
7. support recipients have not submitted reports, presented evidence or provided necessary information, even though BASiS.KULTUR.WiEN has informed them in writing of the deadlines and legal consequences
8. financial resources have not been used in full after proper implementation and acquittal.

Applicants will be liable for any disadvantage resulting from any infringement of these provisions.