Dear Sir/Madam,

I would like to take this opportunity with this circular to define how advance payments for material expenses are processed in projects financed with third-party funds at the University of Bonn.

An advance payment for material expenses is fundamentally possible to every University employee working on a project financed with third-party funds.

The following information is required to apply for an advance payment:
- Details about the applicant (name, personnel number)
- Project details (project number)
- Information about the purpose of the advance payment
- Period in which the funds from the advance payment are used
- Signature / “factually correct” by the project manager

The advance payments must be applied for with the enclosed form.

The period in which the advance payment for material expenses is used may not exceed six months. The advance payment must be invoiced within three months following the end of the period, although within a maximum of two months following the end of the project period.

If an advance payment is not invoiced within the aforementioned period, the advance payment sum is to be refunded to the University in full.

An extension to the submission period is possible in exceptional cases, but requires written justification from the advance payment recipient and the project manager.

Please note that submitted receipts must correspond to the principles of proper accounting (minimum components: receipt date, payment date, sum, reason for payment, seller or supplier). Submitted receipts must be numbered consecutively and summarized in an Excel list that is also numbered consecutively.
I would like to point out that thermal paper receipts (generally till receipts) are subject to a very fast aging process and can no longer be read within a very short time.

Receipts that are not legible do not meet the principles of proper accounting. For this reason, thermal paper receipts are to be immediately copied or photographed. Please submit the receipt copies together with the original for invoicing.

Please be sure to observe the following information for advance payments for material expenses as part of research projects conducted overseas:

For receipts that are not in English or German, the reason for payment is to be explained once again in writing. In the consecutively numbered receipt list, foreign currencies are fundamentally to be converted into euros at the current exchange rate.

If you rely on collaboration with local assistants overseas, expenses for this can only be processed via advance payments for material expenses under the following conditions:

Local employees are fundamentally to be employed according to the local conventions. Regulations concerning this (particularly with regard to minimum wage, tax, and social insurance obligations) are to be obtained by the project managers (e.g. from the respective German Embassy)

Where possible, local employees should be employed by an academic institution on site. The collaboration is then governed contractually with this institution. The contact person for this contractual agreement is Mr. Theiner, Dept. 7.1. The local partner institution then sends an invoice to the University, which will pay the invoice by bank transfer. The invoice must include a description of the rendered services, the names of the local employees, the employment period, the payment date, and the amount of the paid remuneration and its calculation basis.

If the invoice must be paid on site, a cash payment from the advance payment funds is possible as an exception. The expenditure is then taken into account when settling the advance payment upon submission of the original invoice.

If no academic institution is located locally or there are none available that employ the local assistants, local employees can be employed on the basis of a contractual agreement.

This agreement must be made in writing and include the following minimum components:

- Name and address of the local assistant
- Description of the duties to be performed
- Number of hours worked
- Hourly wage
- Total wage
- Statement that, in commencing this employment, no employment relationship is established with the University of Bonn.
- Statement that the local assistant is personally responsible for the payment of taxes and social insurance contributions.

Such an agreement can only be concluded with people who possess a national ID document. A copy is to be enclosed with the contractual documents. All contracts to be concluded in this connection must correspond to the granting conditions of the respective sponsor. In the event
of doubt, the conclusion of the aforementioned contracts is to be coordinated in advance by the project manager with the sponsor.

The remuneration is to be paid by the project manager after the service is rendered. This acceptance of the service must be documented (e.g. on the contract). To this end, accounting sheets are to be submitted that must include the following minimum information: type of duty, service time, the daily and hourly remuneration, the payment sum, the payer, the recipient, the payment date, and the signature of the recipient.

If cash sums must be used on site overseas, this is to be kept to an absolute minimum. Cash sums must be stored in a suitable lockable cash box and a cash office manager must be appointed. The project manager must document in writing who, apart from the cash office manager, may use the cash funds and to what extent. The receipts must correspond to the principles of proper accounting.

Applications for advance payments for travel expenses are to be submitted separately to Dept. 3.3.

Yours sincerely,


sgd. Kristina Friske