

Funding Policy of *Niedersächsische Bingo-Umweltstiftung* [Bingo - Environmental Foundation of Lower Saxony, Germany] (NBU)

1. Purpose and basis of the funding

In accordance with the statutes of the *Niedersächsische Bingo-Umweltstiftung* [Bingo - Environmental Foundation of Lower Saxony, Germany] (NBU), the purpose of the Foundation is to fund projects for the benefit of nature, the environment, development assistance and monument conservation. The policy is based on the principles of sustainability, voluntary involvement and practicality. The Ems Fund, managed by the Foundation as a special fund, has given rise to a further purpose, which is the improvement of the overall ecological situation in the Ems-Dollart region.

The Foundation funds projects in Lower Saxony. Cross-border projects with Lower Saxon participation are also eligible for funding. For all projects (except in terms of the Ems Fund), the applicant must have their registered office for fiscal purposes in Lower Saxony. Applications may be submitted only by legal persons under private law and public law. The objectives stipulated in the Annexes of this Funding Policy must be complied with in order to be eligible for funding.

2. Application

- 2.1 The applicant must be professionally qualified to ensure the sustainable success of the project and proper appropriation of the Foundation funds.
- 2.2 Institutions submitting an application must document the tax relief by submitting confirmation from the tax authority granting the exemption. This does not apply to corporations and institutions under public law. Associations and foundations must also submit their statutes. Non-profit corporations must submit their articles and memorandum of association, as well as proof of non-profit status issued by the tax authority.

3. Type of funding

- 3.1 The funding is used to support projects running for no more than 36 months, as a rule.
- 3.2 In principle, the applicant's own contribution should be at least 15 per cent. This contribution can also consist of voluntary services on the part of the applicant.
- 3.3 The funding is paid out to the applicant as a non-repayable grant.
- 3.4 The grant awarded can be reduced pro rata at a later stage if the cash portion of the costs of the project shares of the project decrease.
- 3.5 There is no legal entitlement to funding.
- 3.6 In general, rejected applications may not be resubmitted. The reasons for the rejection will not be communicated to the applicant.
- 3.7 Identical applications which have been submitted more than three times for funding shall be passed to the next higher body for deliberation and decision.

4. The following are not eligible for funding:

- 4.1 Projects which have already started.
- 4.2 Institutional funding for the applicant.
- 4.3 Measures which are mandatory in terms of public law; this applies especially for wildlife projects in Natura 2000 sites and compensation measures.
- 4.4 Projects funded by means of loans.

- 4.5 Legal costs, including expert opinions.
- 4.6 Fees associated with applications for regulatory permissions.
- 4.7 General operating costs of corporations and institutions under public law. Funding can be provided for the project-related operating costs of associations and foundations engaged in non-profit activities.
- 4.8 The acquisition of inventory for specific events (e.g. big screens or digital projectors). In this regard, we wish to point out that such devices can be hired. Such hire costs can be funded should a grant be awarded.
- 4.9 Projects that are eligible for funding by funding programmes of the European Union, the German Federal government or the Lower Saxon government must first seek funding from those bodies. The related expenditure may not be disproportional compared to the requested amount of funding.
- 4.10 As a rule, projects which are predominantly implemented through third-party services.
- 4.11 In general, the cost of meals as part of conferences.
- 4.12 Scientific work to obtain an academic degree.

5. **Project design**

The Foundation funds projects in the sense of individual, specifically defined activities. This comprises:

- the preparatory planning of the project
- the actual implementation and execution of the project
- the preparatory and supporting public awareness work
- the monitoring of success during and after the project
- documentation of the results

Special attention is given to the following quality criteria: practicality, special funding of volunteer work, sustainable effectiveness (including continued, self-funded operation after the end of funding), wide-ranging impact, exemplary character, transferability, dissemination, transparency of use of funding, professional competence of project employees, conclusiveness of project planning, consideration of project support and evaluation, regional context of the material to be used, compliance with applicable environmental standards.

6. **Initiating measures prior to funding**

Upon request, consent can be granted for measures to be initiated before funding is awarded. The applicant bears the risk that the application may be rejected. A prerequisite for the grant of the application is the submission of documents that are ready for decision-making within three months after the approved start of the measure.

7. **Application procedure**

- 7.1 Applications must be submitted preferably in digital format, using the application form. In doing so, the applicant must confirm that they have taken note of the Funding Policy and comply with it. Applicants must likewise confirm that they have taken note of the mandatory information on data protection (available for download on the website).

Applications must include the following information:

- information on the applicant and on the professional qualifications of the party executing the project
- content and aim of the project
- nature and scope of the execution (description of measure)
- effects of the project in accordance with the funding objectives of the Foundation

- statements on the sustainability of the project
 - cost and financing plan with indication of the applicant's own contribution
 - time schedule, especially with the project start and end dates
 - information on applications for funding submitted to other bodies, and if applicable, any deviating cost plans must be submitted
- 7.2 In the case of measures and projects requiring approval, the regulatory approvals and any other available opinions evaluating the project must be submitted with the application.
- 7.3 For newly created biotopes or enhancements of existing biotopes, long-term usufructuary lease agreements and/or usage agreements (generally for 20 years) must be submitted. In addition, the form "Erklärungen zur Neuanlage oder Aufwertung eines Biotopes" (Declaration on the establishment of new biotopes or the enhancement of existing biotopes) must be submitted (can be downloaded on the NBU website).
- 7.4 In the case of larger cost items, comparative cost estimates are to be obtained upon the Foundation's request. If third-party services are to be provided in excess of € 20,000, three cost estimates should generally be submitted. It is in principle not permitted to commission enterprises that are economically related to members of the board of directors or management board of the organisation applying for funding.
- 7.5 Applications for which any questions on the part of the NBU go unanswered for six months are deemed to have been rejected.

8. Funding decisions

- 8.1 The Board of Trustees [*Kuratorium*] decides in collaboration with the Environmental Council about the appropriation of funding exceeding the amount of € 30,000 in individual cases or in cases where the Board of Trustees specifically reserves the right to do so.
- 8.2 In all other cases, the Management Board decides on grants up to an amount of € 10,000, and the Board of Directors about grants ranging from € 10,000 to € 30,000.
- 8.3 The funding limits do not apply to the Ems Fund.

9. Management principles

- 9.1 The recipient of the grant is responsible for ensuring that the funds are used as intended. In doing so, efficiency and economy of spending must be taken into account. Unused funds must be paid back.
- 9.2 Conditions and payment terms are regulated with the grant of the project.
- 9.3 The grant is made subject to the condition that overall financing of the project is secured.
- 9.4 After the award, any material changes must be approved in advance by the Foundation.
- 9.5 After the funding application has been granted, any changes to the cost and financing plan which amount to more than 20 per cent of the overall costs or of the funded individual items must be approved by the Foundation.
- 9.6 An extension of the term with a simultaneous modification of the cost and financing plan before the end of the project term requires the consent of the Foundation. The Foundation's consent is dispensable only if the project extension does not lead to additional costs for the Foundation, and if the extension of the term is still within the temporal parameters of the current project.
- 9.7 The recipient of the grant must declare in writing at the latest upon retrieval of the funds that the funds will be used only to achieve the purpose defined in the award letter and acknowledge their repayment obligation in the case of non-compliance. As a matter of principle, the funds can be paid only into the account of the grant recipient.
- 9.8 In principle, the funds may be called up only to the extent that they are presumably required within two months after disbursement for payments in line with the purpose of the grant. Funds that are not used according to the intended purpose within this period must be repaid without undue delay and can be called up again if needed.

The Foundation warrants the availability of the funds at short notice.

- 9.9 If the funds are not used in accordance with the intended purpose, or if proof of use of funds is not submitted in time, repayment of the funds can be claimed back subject to a charge of 6 per cent interest.
- 9.10 If income is generated as part of a project, such income must be posted in the cost and financing plan. Additional income must be used primarily to reduce the amount of the planned and approved funding.
- 9.11 The Foundation must be informed without undue delay about any economic profits, cost reimbursements or other income (including from proprietary rights) generated by the funded project. The applicant's own costs may not be credited against such income.
- 9.12 If the project does not start within twelve months after the award of the grant, and if no extension of this period has been requested, the entitlement to funding lapses.
- 9.13 The grant recipient must ensure that the people and institutions involved in the project are informed about the basic principles underlying the notice of the grant as well as any additionally communicated conditions and that they comply with them.
- 9.14 Expenses for travel within Germany may be reimbursed at most in accordance with the principles of the regulations for the reimbursement of travel expenses in the public sector.
- 9.15 As part of its established objectives, NBU is also entitled to exploit (also as concerns publications, e.g. annual reports, flyers, posters, homepage, Facebook) the project concerned and the project results (incl. extracts therefrom), including images and films (non-exclusive right of use). The grant recipient shall ensure that the project documents made available to the NBU are free from rights of third parties; otherwise, they shall inform the Secretariat of the NBU about the existing rights.
- 9.16 The Foundation shall not be held liable for damages resulting from the execution of the funded project. The grant recipient shall indemnify the Foundation for any claims for damages asserted against the Foundation.
- 9.17 The Foundation reserves the right to revoke the grant and to demand the repayment of any disbursed funds if the principles and conditions of the grant are not adhered to, especially if the grant is based on incorrect information, if the funds are not used in accordance with the stated purpose or if no proof of the use of the funds is provided.

10. Provisions relating to ownership

Unless otherwise stipulated, movable and immovable assets as well as plots of land that are purchased with funds from the Foundation shall become the property of the applicant. Any sale or substantial change of use is conditional on the consent of the Foundation. In these cases, the Foundation may request a repayment of funds in accordance with the fair value of the acquired movable and immovable assets and properties. For movable and immovable assets, the approved project term shall be the period for which the funds have been earmarked; in deviation from the above, the grant letter may stipulate a longer earmarked period in line with the applicable fiscal write-off period. Hence, for plots of land, an entry in the land register must be secured, which establishes the purpose of the funding for the benefit of the Foundation. In addition, that the grant recipient may sell the movable or immovable assets if they are no longer required for the purpose for which the funding was granted, or can no longer be used for this purpose, or if the public-benefit character has lapsed. The proceeds from the sale must then be paid to the Foundation in proportion to the percentage represented by the amount of the project funding.

11. Proof of use of funds

- 11.1 The recipient of the funding must provide proof of the use of the funds by no later than three months after completing the funded project. The proof of use consists of a case report and quantitative proof. A guideline for compiling of the proof of use is provided on the NBU website.
- 11.2 The Foundation may request an annual interim report for projects running over several years.

- 11.3 The quantitative part consists of a compilation of figures with verifiable documents, such as copies of original receipts and documents, which must correspond to the structure of the approved cost and financing plan. Internal receipts are generally not accepted. Upon award of the grant, the Foundation may require that verifiable records be submitted only for the funded cost items.
- 11.4 If the recipient of the grant is audited by the Federal Court of Auditors, a state court of auditors or a municipal auditing body, a simplified proof of use in the form of a table showing all income and expenses based on the approved cost and financing plan without receipts must be submitted.
- 11.5 The residual amount of 10 per cent of the funding shall be paid out only after submission and inspection of the quantitative proof of use as well as the case report. Under certain circumstances deviations may be permitted.
- 11.6 An audit or inspection may be conducted on site.
- 11.7 The results of the funded project must be published in a suitable manner for the public. The logo of the Foundation is provided. The logo must be displayed with the notice "Gefördert durch die Niedersächsische Bingo-Umweltstiftung" (for projects abroad: "Funded by Bingo - Environmental Foundation of Lower Saxony, Germany").

Hannover, 22 October 2018