

Foundation Statutes

Helmholtz Centre Potsdam
German Research Centre for Geosciences – GFZ
Foundation under Public Law

Foundation Statutes

As adopted by the Board of Trustees on 8 December 2022, replacing the Foundation Statutes dated 11 May 1992 and amended on 25 February 2022.

Content

Preamble	2
§ 1 Legal Form, Registered Office	2
§ 2 Purpose of the Foundation.....	2
§ 3 Assets of the Foundation.....	3
§ 4 Foundation Budget	3
§ 5 Prohibition on Borrowing	3
§ 6 Management Bodies and Committees of the Foundation.....	3
§ 7 Duties of the Board of Trustees.....	4
§ 8 Structure of the Board of Trustees	5
§ 9 Rules of Procedure, Convening, Resolutions of the Board of Trustees.....	5
§ 10 Scientific Advisory Council	6
§ 10a Institute’s Advisory Board RIFS	7
§ 11 Executive Board	7
§ 12 Duties of the Executive Board	8
§ 13 Representation of the Foundation	9
§ 14 Internal Scientific Council	9
§ 15 Directors’ Meeting	9
§ 16 Accounting and Audits	10
§ 17 Provision of Documents.....	10
§ 18 Conflict of Interest	11
§ 19 Publication of Total Remuneration for Members of the Executive Board and Board of Trustees	11
§ 20 Human Resources Management	11
§ 21 Modifications to the Statutes and Dissolution of the Foundation.....	11
§ 22 Budgetary Authority	12
§ 23 Entry into Force	12

Foundation Statutes

Founding of the independent Foundation under Public Law "Helmholtz-Zentrum Potsdam Deutsches GeoForschungsZentrum – GFZ" [Helmholtz Centre Potsdam, GFZ German Research Centre for Geosciences]

Preamble

Under the name "Helmholtz-Zentrum Potsdam Deutsches GeoForschungsZentrum – GFZ" the Ministry responsible for Science, Research and Culture in the State of Brandenburg founds an independent Foundation under Public Law with its Registered Office in Potsdam, and gives it the following Statutes.

§ 1

Legal Form, Registered Office

The "Helmholtz-Zentrum Potsdam Deutsches GeoForschungsZentrum – GFZ" is a Foundation under Public Law of the State of Brandenburg, with its Registered Office in Potsdam.

§ 2

Purpose of the Foundation

- (1) The purpose of the Foundation is to promote scientific research in the field of geosciences, in particular, the continental lithosphere, through
 - a) its own research, which pursues new approaches specific to large-scale research, and
 - b) support for geoscientific research in Germany through the coordination, logistics and provision of scientific infrastructures and platforms within the framework of joint projects and in international cooperation, especially through
 - the development and provision of modern technology for joint research projects such as the international disaster prevention programs, for the operation of infrastructures and platforms (e.g. equipment pools, drilling equipment) and for international programs (e.g. satellites for Earth observation);
 - taking on joint research tasks in the field of solid Earth sciences, in particular the coordination of international and national programs, the implementation of observatory programs and the construction and operation of data centres.
- (2) The purpose of the Foundation is also to promote scientific knowledge on global sustainability through
 - a) transdisciplinary and transformative research and consultation in order to understand, promote, and help shape social change processes toward sustainability, and through
 - b) scientific exchange and multi-stakeholder dialogues at the interface of research, politics, economy and society in local, national and international contexts
- (3) The Foundation cultivates scientific cooperation with institutions in Germany and abroad.
- (4) Within the scope of the Foundation's purpose, the Foundation can take on further tasks associated with the above, in particular those of basic training, advanced training and further education. The Foundation supports young scientists.

- (5) As a member of the Hermann von Helmholtz-Gemeinschaft Deutscher Forschungszentren e.V., the Foundation pursues long-term research objectives of the state and of society, and is involved in the funding process directed towards these objectives.
- (6) The results of research of the Foundation are to be published and are also to be communicated to society and industry in particular within the framework of Knowledge and Technology transfer.
- (7) The Foundation directly and exclusively pursues non-profit making purposes as defined by § "Tax-privileged purposes" of the Abgabenordnung [*German Fiscal Code*]. The purpose of funding scientific research in the field of geosciences is also achieved by means of contract research. All the contract research undertaken represents a uniform operation of a commercial nature.
- (8) The Foundation acts altruistically. It does not primarily pursue its own economic interests. The resources of the Foundation and any profits may only be used for its statutory purposes. No one must be favoured by expenditure that foreign to the purpose of the Foundation, or by disproportionately high compensation.
- (9) The founders and members of the bodies and committees of the Foundation shall not receive any benefits from the Foundation's resources.

§ 3 Assets of the Foundation

The Foundation's assets consist of funding made available to the Foundation by the Federal Government, the State and third parties, the proceeds of these funds, the Foundation's own earnings and the property and rights that are or have been created or acquired using these resources.

§ 4 Foundation Budget

The establishment and implementation of the budget are regulated by the Finanzstatut für Forschungseinrichtungen des Hermann von Helmholtz-Gemeinschaft Deutscher Forschungszentren e.V. (FinSt-HZ) [*Financial Statute for Research Institutions of the Hermann von Helmholtz-Gemeinschaft Deutscher Forschungszentren e.V. (FinSt-HZ)*] as amended from time to time. Funding for the Research Institute for Sustainability is upheld in a partial economic plan.

§ 5 Prohibition on Borrowing

The Foundation is not authorized to take out or issue bonds or to take out loans. The same applies to the granting of loans and the assumption of sureties, guarantees or similar liabilities, unless the Board of Trustees has given its consent in accordance with § 7 (4) f).

§ 6 Management Bodies and Committees of the Foundation

- (1) The bodies of the Foundation are the Board of Trustees (§§ 7-9) and the Executive Board (§§ 11-13).

- (2) The committees of the Foundation are the Scientific Advisory Council (§ 10), the Institute's Advisory Board of the Research Institute for Sustainability Research (§ 10a), the Internal Scientific Council (§ 14) and the Directors' Meeting (§ 15).

§ 7

Duties of the Board of Trustees

- (1) The Board of Trustees advises the Executive Board and monitors the legality, regularity and economic efficiency of the management of the Foundation's business.
- (2) The Board of Trustees approves the annual budget and the long-term financial planning, including the development and investment programs. The Board of Trustees examines the annual financial statement and the management report presented by the Executive Board and audited by the statutory auditor, and approves the annual financial statement. It takes note of the business report and the centre progress report each year. On this basis the Board of Trustees concludes discharge of the Executive Board in accordance with the statutory regulations applicable to limited liability companies [*Gesellschaften mit beschränkter Haftung*]. The Board of Trustees decides on amendments to the Statutes (§ 21), the dissolution of the Foundation and on the handling of claims by third parties against members of the Executive Board. The Board of Trustees is responsible for asserting the Foundation's claims against members of the Executive Board; to this extent it represents the Foundation judicially and extrajudicially.
- (3) The Board of Trustees appoints and dismisses the members of the Executive Board in accordance with § 11.
- (4) The advanced approval of the Board of Trustees is required in the case of the following business activities of the Executive Board:
- a) Definition of the Foundation's strategy, including significant changes and additions to the already defined duties, as well as the planning of the Foundation's research and development work, in particular in the context of the Helmholtz Association's funding procedure, and the initiation, expansion and termination of initiatives and partnerships that are of overall strategic importance to the Foundation.
 - b) Budget planning, structural and development planning, as well as investments, construction work and procurement measures insofar as these exceed a total volume determined by the Board of Trustees.
 - c) The acquisition and founding of companies; purchase and sale of company shareholdings as well as changes in ownership interest and participation in a capital increase against equity contributions.
 - d) The establishment and discontinuation of locations as well as significant changes to the organizational structure.
 - e) The purchase, sale and mortgage of real property and rights equivalent to real property.
 - f) The granting of loans and the assumption of sureties, guarantees or similar liabilities pursuant to § 5, clause 2.
 - g) The conclusion, amendment and cancellation of rental and lease agreements, insofar as these exceed a limit (duration, value) to be determined by the Board of Trustees in individual cases.
 - h) The appointment and dismissal of the Directors (§ 15); the conclusion, amendment and termination of employment contracts which go beyond or are not governed by the Collective Wage Agreement and of honorary contracts, granting of other benefits which go beyond or are not governed by Collective Wage Agreements, also measures deviating from regulations of Collective Wage Agreements and from other

general compensation and social regulations applicable to the Federal Government, as well as the acceptance of pension commitments.

- i) The enactment and amendment of appointment regulations, of rules of procedure for the bodies and committees, of project regulations and of election regulations as well as of the statutes of the Research Institute for Sustainability.
 - j) The initiation of legal disputes of particular importance, unless the granting of consent precludes timely initiation in an individual case; the conclusion of settlements and the waiver of claims, provided that the discount granted by settlement or the nominal value of waived claims exceeds an amount to be determined by the Board of Trustees.
 - k) The conclusion, amendment and cancellation of extraordinary legal transactions of the Foundation with members of the Executive Board and persons, companies or associations with whom they have a personal relationship, insofar as the Foundation is not already represented by the Board of Trustees in these cases.
 - l) Other extraordinary legal transactions and measures beyond the scope of current operations.
- (5) The Board of Trustees may grant revocable consent in advance to a certain group of transactions in general or in the event that the individual transaction satisfies certain conditions.

§ 8

Structure of the Board of Trustees

- (1) The Board of Trustees consists of a maximum of nine members who exercise their office on an honorary basis. These include:
- a) Two members who are delegated and dismissed by the Federal Government,
 - b) One member who is delegated and dismissed by the State of Brandenburg,
 - c) Up to six well-known personalities from the fields of science, the business sector or society, who are appointed by the Federal Government in consultation with the State.
- (2) The chairmanship of the Board of Trustees shall be taken on by one of the two members pursuant to § 8 (1), a), the deputy chairmanship shall be held by the member pursuant to §8 (1), b). If no member pursuant to §8 (1), b) is temporarily delegated, the second member pursuant to §8 (1), a) shall assume the deputy chairmanship for the time being.
- (3) Members according to § 8 (1), c) are appointed for a maximum period of four years. Their reappointment is only permitted once. After the expiry of their period in office they remain in office until the new appointments have been made.

§ 9

Rules of Procedure, Convening, Resolutions of the Board of Trustees

- (1) The Board of Trustees shall define a set of rules of procedure for the Board in which the responsibilities and procedures of its committees are also regulated in more detail. A committee may not act in place of the Board of Trustees.
- (2) The Board of Trustees is generally convened once every six months by the Chairperson. The Board of Trustees is to be convened if such is requested by at least two members of the Board or upon the request of the Executive Board. Invitation, and, agenda are

to be sent by the Chairperson in writing or by mail at least 14 days in advance. The day on which the invitation is sent and the day of the meeting of the Board of Trustees shall not be counted when calculating the period of notice. The Board of Trustees shall send the required meeting documents no later than 14 days before the meeting. In justified individual cases, this deadline may be shortened by way of exception in consultation with the Chairperson.

- (3) As a rule, resolutions of the Board of Trustees shall be adopted in face-to-face meetings. The Chairperson of the Board of Trustees may exceptionally convene a meeting of the Board of Trustees per video, web or telephone conference under otherwise identical conditions, provided that no member of the Board of Trustees directly objects or should this not be feasible for legal reasons. The video, web or telephone conference must permit trouble-free communication and, in particular, clear assignment of contributions.
- (4) In justified cases, the Chairperson may bring about resolutions by circulating the motion in writing or electronically, provided that no member directly objects to this procedure. The result shall be recorded in the minutes of the next meeting.
- (5) Minutes of meetings of the Board of Trustees and its committees shall be taken without delay and must be signed by the Chairperson of the Board of Trustees or the committee.
- (6) The members of the Executive Board, the Chairperson of the Foundation's Internal Scientific Council, a representative of the Directors' Meeting, the Spokesperson of the Research Institute for Sustainability, the chairperson of the Foundation's Scientific Advisory Council, the Chairperson of the Foundation's Staff Council, the Foundation's Equal Opportunity Officer, and the President of the University of Potsdam shall participate in the meetings of the Board of Trustees in an advisory capacity, unless the Board of Trustees decides otherwise in individual cases. The President of the Helmholtz Association has the right to attend as a guest. The Board of Trustees may approve the participation of further guests.
- (7) The Board of Trustees is quorate if at least two thirds of its members participate in the passing of resolutions. The Chairperson or Deputy Chairperson must be present.
- (8) In the event that members of the Board of Trustees are prevented from attending the Board meeting, they may participate in the adoption of resolutions by having another member submit a vote transmitted in written or electronic form.
- (9) Resolutions of the Board of Trustees shall be adopted by a majority of the votes cast. In financial matters and in matters pursuant to § 7 (2) and (4) (a) -(c), (f), (h), (i), (k), (l), and § 11(1), resolutions may not be adopted against the votes of members of the Board of Trustees delegated by the Federal Government or the State of Brandenburg.

§ 10 Scientific Advisory Council

- (1) The Scientific Advisory Council advises the Board of Trustees and the Executive Board on all areas of research and development. This advice also extends in particular to:
 - a) the strategy and planning of the research and development work of the Centre,
 - b) the evaluation of results,
 - c) the cooperation with national and international establishments,
 - d) appointment-related matters.
- (2) The Scientific Advisory Council consists of up to twelve well-known persons from science, business and government institutions in Germany and abroad who are active

in the fields of the Foundation who perform their duties on an honorary basis. The members of the Scientific Advisory Board may not be employees of the Foundation and should be able to perform their duties independently. The members are appointed by the Board of Trustees for a term of up to four years; they may be reappointed once. The Scientific Advisory Council elects the Chairperson and his/her Deputy from amongst their midst. It is quorate when two thirds of its members, including the Chairperson or the Deputy Chairperson, are present. Decisions require the majority of the votes cast.

- (3) The Scientific Advisory Board shall meet at the invitation of the Chairperson as a rule twice a year or when requested by a majority of the members. Resolutions may also be adopted via telephone, web or video conference or outside a meeting verbally, by telephone, or by written or text-based voting on the instructions of the Chairperson.
- (4) The Chairperson and Deputy Chairperson of the Board of Trustees or representatives of their administrations can take part in meetings of the Scientific Advisory Council. The Chairperson of the Institute's Advisory Board of the Research Institute for Sustainability attends the meetings of the GFZ Scientific Advisory Board as a guest and likewise the Chairperson of the Scientific Advisory Board attends the meetings of the Institute's Advisory Board as a guest. The members of the Executive Board and the Chairperson of the Internal Scientific Council or his/her Deputy can take part in meetings of the Scientific Advisory Council insofar as the Scientific Advisory Council does not decide otherwise on an individual case basis.
- (5) Scientific Advisory Council can form ad hoc commissions with external scientists, in particular for the evaluation of results, and moreover can invite guests.
- (6) The Scientific Advisory Council can give itself a code of conduct – this requires the approval of the Board of Trustees.

§ 10a Institute's Advisory Board RIFS

- (1) For the Research Institute for Sustainability, a separate Institute's Advisory Board will be established which shall advise the Institute Management on the fundamental course of the institute, on the research program, on the integration into the program-oriented funding of the Helmholtz Association (PoF), on the appointment of Fellows and on the orientation of transdisciplinary and transformative policy and society consultation, as well as on cooperation with national and international institutions.
- (2) Further details are regulated by the Statutes of the Research Institute for Sustainability.

§ 11 Executive Board

- (1) The members of the Executive Board are appointed and dismissed by the Board of Trustees. The Scientific Advisory Board, the Scientific Council and the Directors' Meeting (§ 15) shall be heard beforehand.
- (2) The Executive Board consists of two members:
 - a) One member of the Executive Board for the field of science, who at the same time is the Spokesperson for the Executive Board,
 - b) One member of the Executive Board for the administration area.

The board member for the area of science shall be a scientist. The member of the Executive Board responsible for administration shall be qualified for higher administrative service. The Spokesperson of the Executive Board is the superior of the employees of the Foundation.

- (3) The members of the Executive Board shall work for the Foundation on the basis of an employment contract and shall receive appropriate remuneration. The employment contracts of the members of the Executive Board shall be concluded, amended and terminated by a representative of the Federal Ministry delegating the Chairperson of the Board of Trustees, who shall represent the Foundation in this respect.
- (4) The members of the Executive Board have equal rights and shall be jointly responsible for the entire management of the research institute, even if specific areas of responsibility are assigned to individual members. Further details are set out in the Rules of Procedure of the Executive Board.
- (5) The Executive Board adopt rules of procedure; they require the approval of the Board of Trustees.

§ 12

Duties of the Executive Board

- (1) The Executive Board conducts the business of the Foundation in accordance with the law, the Foundation Statutes and the Rules of Procedure for the Executive Board. In the performance of this duty, it shall be responsible for all matters and decisions, insofar as no other responsibility is expressly stipulated in the Foundation Statutes. The Executive Board shall ensure compliance with statutory provisions and internal corporate guidelines and shall work towards their observance (compliance). It shall ensure that appropriate measures are taken in line with the risk situation of the Foundation. This also includes measures to prevent corruption.
- (2) The Executive Board is responsible in particular for
 - a) Development of a strategy for the Foundation, planning of research and development programmes, responsibility for their implementation and the dissemination of results.
 - b) Issuing of appointment regulations for Directors (§ 15) and the appointment of Directors.
 - c) Preparation of the annual budget, the long-term financial planning, including development and investment programmes, risk reporting as well as the Centre Progress Report.
 - d) the preparation of the annual financial statements and the management report,
 - e) Responsibility for cooperation with universities, other research institutions and other national and international bodies.
- (3) The member of the Executive Board for the administration area is tasked with the budget.
- (4) The Executive Board shall submit its decisions on matters requiring approval pursuant to § 7 (4) to the Board of Trustees and shall report to the Board of Trustees at its meetings on an ongoing basis on the course of the Foundation's business, relevant issues relating to the risk situation, risk management and compliance, transactions of particular significance and its shareholdings. It shall submit a Centre Progress Report to the Board of Trustees within the first six months of the fiscal year.
- (5) The Executive Board shall ensure sustainable management of the Foundation. A culture that promotes equality, tolerance and non-discrimination shall be ensured in the foundation.

§ 13
Representation of the Foundation

The Foundation is jointly represented judicially and extrajudicially by members of the Executive Board.

§ 14
Internal Scientific Council

- (1) The Internal Scientific Council advises the Executive Board on matters of basic scientific importance. in particular, on the development and implementation of the strategy and the research & development planning and on the appointment of Directors pursuant to § 15.
- (2) The members of the Internal Scientific Council are elected scientific staff members whose number corresponds to the sum of Directors at the time of the election notification. Scientific staff within the meaning of these Statutes are all employees of the Foundation actively who are active in research tasks, and who either have a university degree or who are engaged in a corresponding activity on the basis of equivalent skills, experience and performance.
- (3) The members are elected for three years by the scientific staff of the Foundation in accordance with election regulations issued by the Executive Board with the approval of the Board of Trustees.
- (4) The Internal Scientific Council elects from amongst its midst the Chairperson and his/her Deputy. It is quorate when two thirds of its members, including the Chairperson or his/her Deputy, are present. Decisions require the majority of the votes cast.
- (5) The Internal Scientific Council meets at least twice a year at the invitation of the Chairperson, or at the request of the majority of the members. Resolutions may also be passed by order of the Chairperson via telephone, web or video conference or outside a meeting verbally, by telephone, or by written or text votes.
- (6) Members of the Executive Board can take part as guest in the meetings of the Internal Scientific Council. The Spokesperson of the Executive Board informs the Internal Scientific Council about significant scientific matters of the Foundation. The invitation, agenda and documents shall be submitted by the Chairperson of the Scientific Council to the Executive Board in writing at least 14 days in advance.
- (7) The Internal Scientific Council can give itself a code of conduct – this requires the approval of the Board of Trustees.

§ 15
Directors' Meeting

- (1) The Directors' Meeting is the Foundation's governing body, which advises the Executive Board and which participates in the development and implementation of the Foundation's strategy and in the planning and execution of the research programs, as well as in structural and development planning, in the development of internal regulations and guidelines, and in investment and personnel planning. The Executive Board shall make available to the Directors' Meeting all documents necessary for fulfilment of these tasks.
- (2) The Directors' Meeting comprises the Department Directors, the Topic Directors and the Program Directors as well as the scientific directors of the Research Institute for Sustainability. The Department Directors head the departments which are home to the different areas of scientific research. The Topic Directors are responsible for the

contributions to program topics made by the Foundation within the framework of program-oriented funding as well as for the operation of national and international science infrastructures. The Program Directors, who are delegated by the Foundation to the Program Boards of the Helmholtz Research Fields, represent the program interests of the Foundation there. The Research Institute for Sustainability is headed by two scientific directors. Further details are regulated by the Statutes of the Research Institute for Sustainability.

- (3) The directors shall be appointed and dismissed by the Executive Board with the prior consent of the Board of Trustees.
- (4) The Directors' Meeting shall elect a chairperson from among its members at the beginning of each year. It has a quorum if two thirds of its members are present. Resolutions shall require a majority of the votes cast.
- (5) The Directors' Meeting shall meet at least once a month at the invitation of the chairperson or at the request of a majority of the members. Resolutions may also be adopted by order of the chairperson by telephone, web or video conference or outside a meeting by oral, telephone, written or text votes.
- (6) The members of the Executive Board shall attend the meetings of the Directors' Meeting as guests, unless the Directors' Meeting decides otherwise in individual cases.
- (7) The Directors' Meeting may adopt rules of procedure; these shall require the approval of the Executive Board.

§ 16 Accounting and Audits

- (1) For the preparation and auditing of the annual financial statement and the management report the provisions of the Third Book of the German Commercial Code for large corporations shall apply *mutatis mutandis*. The fiscal year shall be the calendar year. The Board of Trustees shall appoint the auditor of the annual financial statement and the management report.
- (2) The Executive Board shall prepare the annual financial statement and the Centre management report within three months of the end of a financial year and shall submit them to the auditor for examination without delay. The audit assignment must also include the items pursuant to Section 53 (1) Nos. 1 and 2 of the German Budgetary Principles Act (HGrG) and the audit of the appropriate and economic use of the grants received as part of institutional funding.
- (3) The Executive Board shall submit the annual financial statements and the management report together with the auditor's report to the Board of Trustees for approval of the annual financial statements. The auditor shall participate in the negotiations of the Board of Trustees concerning the audit and approval and report on the main findings of its audit.

§ 17 Provision of Documents

The following measures are permitted to enable an audit of the Foundation:

- (a) Members of the Board of Trustees who have been elected at the instigation of the Federal Government or the State of Brandenburg, or delegated by same, may pass on any documents made available to them in the course of exercising their mandate to the sending Ministry and, should this differ, to their mandate preparers in the Ministries. This includes, in particular, disclosure to other Federal and State

authorities within the scope of reporting obligations of the sending or preparing Ministries.

- (b) The Ministries and authorized authorities in accordance with a) may retain the documents unless this is contrary to statutory provisions.

§ 18 Conflict of Interest

- (1) Members of the Executive Board and the Board of Trustees are obliged to serve the purpose of the Foundation, which reflects an important interest of the funders of the Foundation, and the interest of the Foundation derived therefrom.
- (2) Members of the Executive Board are subject to a comprehensive non-competition clause during their activities for the Foundation. No member of the Executive Board may pursue personal interests in his decisions or take advantage of business opportunities to which the company is entitled for his own benefit.
- (3) Each member of the Executive Board and the Board of Trustees shall disclose conflicts of interest to the Board of Trustees without delay and, if necessary, inform the other member of the Executive Board thereof.
- (4) Members of the Executive Board shall only engage in ancillary activities with the prior approval of the Board of Trustees.

§ 19 Publication of Total Remuneration for Members of the Executive Board and Board of Trustees

The Executive Board and the Board of Trustees prepare an annual Salary Report, which must be made publicly accessible in an appropriate form. The Salary Report shows the total compensation paid by the Foundation to every member of the Executive Board and to every member of the Board of Trustees, individualised and broken down into the individual elements. For the members of the Executive Board, the Salary Report also states the benefits that have been promised or have been granted during the course of the financial year to the member or former member of the Executive Board in the event of the cessation of his/her activity. For the compensation paid to members of the Board of Trustees, the Salary Report states separately the compensation paid or benefits granted to the respective member by the Foundation for services provided personally.

§ 20 Human Resources Management

- (1) The Foundation is the employer of the employees working for it.
- (2) The provisions of the Collective Bargaining Regulations applicable to the Federation shall apply to the employees.

§ 21 Modifications to the Statutes and Dissolution of the Foundation

- (1) Decisions on modifications to the Statutes and the dissolution of the Foundation cannot be passed without the votes of the members of the Board of Trustees delegated by the Federal Government or State of Brandenburg. The Executive Board and the Internal Scientific Council must be consulted beforehand. Insofar as any modifications may affect the foundation's tax privileges, the consent of the responsible tax authority must be obtained.

- (2) If the Foundation is dissolved or if the tax-privileged purposes no longer apply, the assets of the Foundation shall pass to a legal entity under public law or other tax-privileged body for the purpose of using these to fund science and research. The Board of Trustees shall decide on this entity. The decision of the Board of Trustees may only be implemented after approval by the responsible tax office.

§ 22
Budgetary Authority

The budgetary authority of the funding body and the audit rights of the courts of audit remain unaffected.

§ 23
Entry into Force

These Statutes enter into force on 1 January 2023.