

99103001029000

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/50749/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99103001029000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Foundation; information on legal supervision
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	27.05.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Bayerisches Staatsministerium des Innern und für Integration (Bavarian State Ministry of the Interior, for Sport and Integration)
Handlungsgrundlage	https://www.gesetze-bayern.de/Content/Document/BayStG-G2 https://www.gesetze-bayern.de/Content/Document/BayStG-G2 https://www.gesetze-bayern.de/Content/Document/BayAVBayStG-4 https://www.gesetze-bayern.de/Content/Document/BayAVBayStG-4
Teaser	For their protection, foundations that pursue public purposes, with the exception of state-administered foundations, are subject to the legal supervision of the state (foundation supervision). The foundation authorities are the governments.
Volltext	As the foundation authority, the governments are responsible for foundations with legal capacity that have their registered office in Bavaria in accordance with their statutes. This does not apply to ecclesiastical foundations and foundations established by law. In the case of municipal foundations that are exclusively administered and represented by the respective municipal bodies, the foundation authority is replaced by the legal supervisory authority of the respective local authority (district office for municipalities belonging to a district, government for municipalities not belonging to a district or the State Ministry of the Interior, for Sport and Integration). Foundation supervision focuses in particular on compliance with the founder's intentions, the fulfillment of the foundation's purpose and the preservation of the basic assets. This is regularly monitored as part of the audit. The foundations are obliged to keep proper accounts. Within nine months of the end of the financial year, a statement of accounts and a statement of assets and liabilities (annual financial statement) must be prepared and submitted to the foundation authority together with a report on the fulfillment of the

Modul
Sachverhalt

foundation's purpose. The foundation authority audits the annual financial statements (unless the annual financial statements have been audited by the foundation's own state auditing bodies, an auditing association, an auditor or a sworn auditor).

In addition, the foundation authorities should advise, promote and protect the foundations in the fulfillment of their tasks and strengthen the decision-making power and personal responsibility of the foundation bodies.

The advisory and supervisory activities only cover foundation law matters. If further specialist advice is required - for example on tax, inheritance or commercial law issues - please contact the relevant tax office, tax consultant, auditor, lawyer or notary, as appropriate.

Erforderliche Unterlagen
Voraussetzungen
Kosten

Costs are incurred for certain supervisory measures that only apply in exceptional cases, as well as for auditing, depending on the administrative effort involved and the importance of the matter. Otherwise, the activities of the foundation supervisory authority are free of charge for foundations that primarily pursue public purposes.

Verfahrensablauf
Bearbeitungsdauer
Frist
weiterführende Informationen

https://www.regierung.mittelfranken.bayern.de/mam/aufgaben/sg12/informationen_der_stiftungsaufsicht_zu_m_geldwaeschegesetz.pdf
https://www.regierung.mittelfranken.bayern.de/mam/aufgaben/sg12/informationen_der_stiftungsaufsicht_zu_m_geldwaeschegesetz.pdf
https://www.stmi.bayern.de/media/_bayernportal/merkblatt-transparenzregister-18-26-gwg-stand-2023-04-13.pdf

Modul	Sachverhalt
	https://www.stmi.bayern.de/media/_bayernportal/merkblatt-transparenzregister-18-26-gwg-stand-2023-04-13.pdf
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal