

Source of funds	University budget											External funds		Further information:
	Personnel budget	Project budget**	Investment programme	ZSL	Commercial activity	Research fund	Special-purpose fund:	Appointment budget	WISNA tenure-track programme	HOMFOR	Overhead and residual funds			
	062181000	062181003	062181005	062181006	1*	5* (phased out)	7*	8*		J*	T2*			
Personnel costs	✓	✓	✓	✓	✓	✓	✓	-		✓	✓	✓		
Project costs**	-	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓		
Specification														
Subscription payments	-	✓	-	If confirmed for use in academic study and teaching	If directly related to the commercial activity	-	If included and approved in the project application	-		✓	✓	✓	Note: SEPA bank transfers are not possible	
Work clothes	-	-	-	-	-	-	-	-		-	-	-		
Personal protective equipment (PPE)	-	✓	-	-	As per the cost calculation/from profits from the commercial activity	-	If included and approved in the project application	✓		If included and approved in the project application	✓	✓	Payment of remaining leave on termination of employment if leave may no longer be taken. Employees are not entitled to choose financial compensation instead of leave pursuant to Section 7(4) BUrlG	
Payment of remaining leave	-	✓	-	-	-	-	-	-		-	-	✓	Overtime may only be compensated if it has been applied for and approved <u>in advance</u> .	
Payment of approved overtime	-	✓	-	-	-	-	-	-		-	-	✓		
Business trips and work-related travel	-	✓	-	If included and approved in the project application	If directly related to the commercial activity	-	If included and approved in the project application	-		✓	✓	✓		
Drones	-	Can be procured for research purposes, the framework conditions of the authorities must be complied with and fulfilled.	-	-	-	-	Can be procured for research purposes, the framework conditions of the authorities must be complied with and fulfilled.	Can be procured for research purposes, the framework conditions of the authorities must be complied with and fulfilled.		Can be procured for research purposes, the framework conditions of the authorities must be complied with and fulfilled.	Can be procured for research purposes, the framework conditions of the authorities must be complied with and fulfilled.	Can be procured for research purposes, the framework conditions of the authorities must be complied with and fulfilled.	Please refer to this document: <a href="https://www.bmvi.de/SharedDocs/DE/Publikationen/LF/flyer-die-neue-drohnen-verordnung.pdf?__blob=publicationFile">https://www.bmvi.de/SharedDocs/DE/Publikationen/LF/flyer-die-neue-drohnen-verordnung.pdf?__blob=publicationFile</a>	
Printing costs and subsidies (publications)	-	✓	-	-	-	-	If included and approved in the project application	-		✓	✓	✓	Leaflet and form: <a href="https://www.uni-saarland.de/dezernat/p/dienstleistungen/az/d/druckkostenzuschuesse.html">https://www.uni-saarland.de/dezernat/p/dienstleistungen/az/d/druckkostenzuschuesse.html</a>	
E-bikes, bicycles, scooters, cars	-	If demonstrably for use in research and teaching as well as in administration for the fulfilment of official tasks	-	-	If confirmed as being used in the project	-	If included and approved in the project application	-		-	If confirmed as being used in research and teaching	If demonstrably for use in research and teaching as well as in administration for the fulfilment of official tasks	Decentralized procurement is not authorized (see state guidelines on vehicle purchase)	
Financial and property investments	-	-	-	-	-	-	-	-		-	-	-	Only permissible within the scope of university asset management	
Guarantee costs	-	-	-	-	-	-	-	-		-	-	-		
Garden furniture	-	-	-	-	-	-	-	-		-	-	-		
Gifts for individuals who are not members of Saarland University as specified in SHSG.	-	Up to €10.00	-	-	-	-	-	-		Up to €10.00	-	Up to €10.00		
Gifts for internal staff	-	-	-	-	-	-	-	-		-	-	-		
Vouchers, unless they are used as compensation for test subjects. Prize draws are not permitted.	-	-	-	-	-	-	-	-		-	-	-		
(External) Heating or cooling unit	-	-	-	-	-	-	-	-		-	-	-		
Maintenance	-	-	-	-	-	-	-	-		-	-	-	Purchase or replacement via Facility Management Division	
Manual and automatic coffee machines, soda makers etc.	-	Up to €300.00	-	-	From commercial activity profits up to €300.00	-	-	-		-	-	Up to €300.00	Purchases for official work-related purposes	
Credit transactions for example credit received, credit cards, virtual currencies	-	-	-	-	-	-	-	-		-	-	-		
Cost centre cards (Kostenstellenkarten)	-	✓	-	-	-	-	-	-		-	-	✓	Only compatible with project cost** funds for technical reasons	
Art, decorative items (indoor plants, decorations, fleece blankets, decorative cushions etc.)	-	-	-	-	-	-	-	-		-	-	-	Art on buildings (refer to legal basis) via Campus Development and Construction Management Division	
Performance-related bonuses	-	0.5% of the budget if no external funding is available.	-	-	If no external funding is available and profits from commercial activity are available up to 0.5% of the budget	-	If included and approved in the project application	-		-	-	✓	<a href="https://www.uni-saarland.de/dezernat/p/dienstleistungen/az/l/leistungsorientierte-vergeltung.html">https://www.uni-saarland.de/dezernat/p/dienstleistungen/az/l/leistungsorientierte-vergeltung.html</a>	
Licence contracts	-	✓	If directly related to the project	If included and approved in the project application	If directly related to the commercial activity	-	If included and approved in the project application	-		Only for the duration of WISNA professorship	✓	✓	Note: SEPA bank transfers are not possible	
Medical aids, medicines and the like for personal use (e.g. orthotics, physiotherapy, reading glasses, massage chairs, ...)	-	-	-	-	-	-	-	-		-	-	-		
Furniture, lamps etc.	-	✓	-	-	As per the cost calculation/from profits from the commercial activity	-	If included and approved in the project application	-		-	✓	✓	Decentralized procurement is not authorized	
Musical instruments (grand pianos, pianos)	-	Can be purchased for research and teaching purposes	-	Can be purchased for teaching purposes	As per the cost calculation/from profits from the commercial activity	-	If included and approved in the project application	-		If included and approved in the project application	-	Can be purchased for research and teaching purposes		

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Personal subscriptions	-	-	-	-	-	-	-	-	-	-	-	-	Individual approval may be required
Prizes, prize money etc.	-	-	-	-	-	-	If included and approved in the project application	-	-	-	-	-	
Travel expenses for external staff, i.e. individuals who are not members of Saarland University as specified in SHSG.	-	Travel expenses for external speakers if they do not receive remuneration	-	Travel expenses for external speakers if they do not receive remuneration	Travel expenses for external speakers if they do not receive remuneration	-	Travel expenses for external speakers if they do not receive remuneration	-	Travel expenses for external speakers if they do not receive remuneration	Travel expenses for external speakers if they do not receive remuneration	Travel expenses for external speakers if they do not receive remuneration	Travel expenses for external speakers if they do not receive remuneration	Information is currently being prepared for publication on the UdS website
Swivel grills and barbecues etc.	-	-	-	-	-	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	-	-	-	-	-	
Job advertisements	-	✓	-	If included and approved in the project application	As per the cost calculation/from profits from the commercial activity	-	If included and approved in the project application	-	-	✓	✓	✓	
Scholarships	-	-	-	-	-	-	If included and approved in the project application	-	-	-	-	-	
Phone contracts	-	✓	-	-	✓	-	✓	-	✓	-	✓	-	Decentralized procurement is not authorized
Events	-	✓	If directly related to the project	If included and approved in the project application	-	-	If included and approved in the project application	-	✓	✓	✓	✓	Subject to hospitality guidelines
Insurance (including professional liability insurance)	-	-	-	-	-	-	-	-	-	-	-	-	
Remuneration for test subjects	-	✓	-	✓	✓	✓	If included and approved in the project application	-	✓	✓	✓	✓	
Maintenance and service agreements	-	✓	-	-	✓	-	If included and approved in the project application	-	Only for the duration of WISNA professorship	✓	✓	✓	Decentralized procurement is not authorized, consultation with Central Procurement Division required.
Training for UKS employees and on-campus and near-campus research institutes	-	-	-	-	-	-	-	-	-	-	-	-	Individual approval may be required for use in research projects
Training for Saarland University staff if approved and relevant to a current or future activity.	-	✓	-	-	As per the cost calculation/from profits from the commercial activity	-	If included and approved in the project application	-	If included and approved in the project application	-	✓	✓	Subject to approval by the Human Resources Division, if necessary

Key:



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As part of the approval strategy at Saarland University, orders will be checked for compliance by the Research Management and/or Finance Division.

Funding from individual budget accounts possible.

Funding not possible

Fund groups

For budgetary control purposes, Saarland University differentiates between personnel costs (*Personalkosten*) and project costs (*Sachkosten*). Personnel costs refer to the university staff budget, which covers all employment contracts for professors, academic staff, administrative and technical staff and other members of the workforce with the exception of student assistants, who are paid from project budgets. Personnel budgets can only be used to fund university staff positions and may not be used for other expenditure.

Project costs include all eligible expenditures permitted by law, such as office supplies, assistants (*Hilfskräfte*), teaching contracts (*Lehraufträge*), contracts for work and services (*Auftragsarbeiten, Werkverträge*) and other permitted categories, which can also include staff costs.

Last revised: 31 August 2023