



Budgetary principles 2023

8 December 2022

Please note: This translation is provided for information purposes only. In the event of any discrepancies between the translation and the original German version, the latter shall take precedence.

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NEW

Summary of important changes:

- [2. General](#): Annulment of 2022 regulation
- [3.2 Budget allocation and allocation of residual funds](#): Residual funds for 2022/2023 and dealing with exceptions
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1 Preliminary remark

The budgetary principles govern the allocation of the annual budget between the university management, the faculties and other areas of the university. Faculties and other areas of the university are responsible for allocating their own budgets independently using the information provided and digital services ([SEPIA portal](#), [statements of account](#).)

Drawing on university and external funds at Saarland University is subject to the Saarland State Budgetary Regulations ([Landeshaushaltsordnung, LHO](#)) and the administrative rules ([VV-LHO](#)) governing the implementation of the LHO) (reference: [Intranet under Accounting and Finance Division](#)), the procurement ([Saarland University legal reference](#)) and hospitality guidelines (reference: [Accounting and Finance Division](#)) in the currently valid version, as well as the guidelines for allocating budgets using the Saarland University funding matrix (reference: [Intranet under Accounting and Finance Division](#)).

2 General information

The annual budget refers to the financial resources that the University Board allocates to the faculties and other areas of the university (central and interfaculty institutions as well as officers, staff units and central administration) each year. Together with residual funds and budget transfers, the annual budget forms the financial framework at Saarland University.

Budget managers are responsible for meeting the requirements of the financial framework. Budgets that are managed on an organizational level below the University Board may be temporarily overdrawn insofar as this is permitted by the budgetary regulations in the area concerned and there is a provision for determining when the budget is balanced. Central administration does not check whether the requirements of the financial framework have been met.

Budgets are allocated in accordance with the annual budget passed by the University Board and specific resolutions (for example University Board resolutions, transfer requests) in a lump sum for personnel costs and project costs⁰ which include materials, equipment and other operational costs. The University Board requires the faculty to submit internal budgeting policies to the Vice President for Administration and Finance via the Accounting and Finance Division under the following conditions:

- Each faculty must present internal budgetary principles in a single document.
- The internal budgetary principles must not contradict the budgetary principles currently valid at Saarland University.

- The Dean's offices are the only contacts for the University Board for all questions related to the financial framework and budget allocation at the faculties.

3 Budget allocation and allocation of residual funds

3.1 The annual budget is allocated each year. Residual funds are transferred to fund 062181003 in the relevant budgetary unit (SAP Funds Centers) by the Accounting and Finance Division.

3.2 From 1 January 2022, the faculties, institutions, central administration and staff units may only retain residual funds up to 35% of the annual budget. From 1 January 2024 this increases to 37.5% and, from 1 January 2025, the maximum residual funds permitted is 40% of the annual budget.

The university board may deviate from this provision in individual cases where there is a budget surplus.

An evaluation will be conducted to review this procedure after two years.

3.3 The budget allocated to Saarland University Medical Center is transferred to budgetary unit 2000020 at the Faculty of Medicine and managed by the administration. Consequently, the budget and residual funds for this budgetary unit are not taken into account in determining the residual funds for the Faculty of Medicine.

4 Sub budgets

If funds are transferred to sub budgets via subordinate budgetary units, they must be allocated by 31 March in the budget year and reported to the Accounting and Finance Division via the [SEPIA portal](#). In order to standardize posting texts and to make better use of the given technical possibilities, only the following transfer posting texts are permitted: "Jahresbudget 20XX" (Annual budget 20xx), "Budgetierung PM 20XX" (Budget personnel costs 20xx), "Budgetierung SM 20XX" (Budget project costs 20xx) and "Reste 20XX" (Residual budget).

4.1 Sub budgets for faculties, the Center for Bioinformatics (ZBI) and the Center for Human and Molecular Biology (ZHMB)

4.1.1 Sub budgets under the budgetary unit must be separated into personnel and project budgets. No information is held by the central administration on sub budgets.

4.1.2 Personnel should be financed from the personnel budget (fund 062181000). Personnel funding may be drawn from the project budget. Project funding may not be drawn from the personnel budget.

4.1.3 Equipment, teaching assignments and guest lectures should be financed from the project budget (fund 062181003). Budget managers must therefore differentiate project budgets by budgetary unit in sub budgets under fund 062181003. Project budgets are monitored exclusively by the budget manager. In the case of teaching assignments, the current system causes a discrepancy between the commitment and the subsequent actual due to social security contributions.

4.2 Sub budgets for other areas

4.2.1 The project fund (062181003) is reserved exclusively for all other areas.

4.2.2 Sub budgets must be allocated to budgetary units. No information is held by the central administration on sub budgets.

5 Supplementary budgets

5.1 For appointment and retention procedures, approved appointment budgets (previously known as initial funding packages) are allocated on a one-off and fixed term basis to 8* funds under the budgetary unit for several years. Appointment budgets committed from faculty funds (on a pro-rata basis) may be allocated by the faculties to the 8* fund on the condition that control over these funds is relinquished upon allocation and that any residuals cannot be reclaimed. These budgets are not part of the financial framework and expire at the end of the agreed term or at the latest when a (junior) professor leaves. Appointment budgets are budgeted solely on the basis of the appointment agreement at the start of employment of newly appointed (junior) professors. In justified cases, the fund may be extended once for the period of two years. The extension must be applied for no later than 2 months before expiry of the agreed term either online or using the [form provided on the Accounting and Finance Division website](#). Further extensions will not be granted.

5.2 Measures earmarked from the Higher Education Pact which must be accounted for as actual expenditures (e.g., construction measures and introduction of the campus management system) are budgeted and managed on an S-fund basis for specific financial units. The funds will close when the Higher Education Pact expires on 31 December 2023, any unspent balances will be returned to the funding organization. The follow-up programme to the Higher Education Pact can be found in Section 5.8.

5.3 Special funds

5.3.1 Special funds are set up and budgeted by the University Board: Teaching and studying fund, research fund, internationalization fund, digitalization fund and strategy fund.

5.3.2 For each special fund, responsible persons in the relevant departments and staff units are designated to order budget transfers via the Saarland University SEPIA portal, quoting the appropriate resolution/reference or similar. With the exception of the strategy fund, the Accounting and Finance Division is solely responsible for implementing the mandated budget transfer based on these budgeting principles.

5.3.3 Special fund appropriations are approved either by committee, by University Board resolution, or by a memorandum signed by the University President/appropriate Vice President.

5.3.4 Persons without their own budgetary unit receive funds via the budgetary unit of the line manager(s) or respective area.

5.3.5 Budgets for personnel measures approved additionally by the University Board from all special funds are only allocated (pro rata) when the position is filled. For fixed-term personnel measures, the budget expires nine months after the resolution if a request for employment has not been made. The decision of the University Board shall be noted on the request for employment, including the date of the meeting. If additional expenses are incurred compared to the University Board resolution due to late or different appointments, these are to be borne by the relevant area.

5.3.6 Residual funds to a maximum of 35% of the respective annual budget may be transferred to the special funds for research, teaching and studying, strategy and internationalization. Residual funds from the digitalization funds are transferred in full for the following year.

5.4 Research Committee funds

The Research Committee of the Senate regularly awards funds through a competitive procedure in three programmes open to members of the university:

5.4.1 Budget reallocations of initial funding and investment programmes shall be mandated based on the decisions of the University Board upon the recommendation of the Research Committee.

5.4.2 Half of the state share of major instrumentation funds in accordance with Article 91b of the Basic Law (GG) and major instrumentation of the federal government and the states

(incl. CIP pools and WAP clusters) in accordance with Article 143c of the Basic Law (GG) are budgeted in fund 081130001 once approved.

5.5 Performance-based funding

5.5.1 The state budget for performance-based funding is allocated within the university in accordance with internal criteria. The allocation increases the project budget.

5.5.2 Research bonus programme (FoBoPro)¹

At Saarland University, externally funded projects represent a significant share of research activities and contribute significantly to the reputation and attractiveness of the university for researchers and students. In this context, DFG projects acquired are of utmost importance. For this reason, the University Board rewards acquired DFG projects and funding transferred by the DFG to the university.²

The FoBoPro funds are allocated as a project budget through the university budget promptly after the inflow of funds and review by the Research Management Division. FoBoPro funds amount to 8% of the acquired funding. Persons without their own budgetary unit receive funds via the budgetary unit of the supervisor(s) or respective area.

5.6 Earmarked funds

Earmarked funds are project funds that are separately allocated to the Saarland University budget by the state and/or federal government for a specific purpose and for which there are special documentation obligations (e.g. Higher Education Pact/Future Contract, funds for cooperation platforms, maintaining and further developing scientific excellence in focal areas) as well as funds that Saarland University collects for services rendered (e.g. energy, rent, leasing, waste disposal, administrative services). A distinction must be made between non-commercial activities (see 5.6.1) and commercial activities (see 5.6.2). The use of special-purpose funds for financing personnel cannot be used to justify fixed-term employment. Sufficient reason for fixed-term employment must be established in consultation with the Human Resources Division.

5.6.1 Special-purpose funds for non-commercial activity (7* funds)

These budgets are not part of the financial framework. They are managed through 7* funds for specific measures. Payroll is calculated at average rates. A cost plan covering the entire

¹ The research bonus is reduced in the case of centralized funding (special fund research, referral of expenditure for initial equipment) in accordance with the underlying University Board resolution.

² Exceptions to this are funds received in accordance with Art. 91b "Major research instrumentation" and Art. 143c of the Basic Law (GG) "Major instrumentation programme of the Federal Government and the Länder".

project duration must be submitted to the Accounting and Finance Division at the start of the measure. Budget transfers between 7* funds and university budget funds (financial framework relevant funds, e.g. 062181003) are not permitted.

5.6.2 Earmarked funds for commercial activities (1* funds)

A commercial activity is the offering of goods or services in a particular market. If Saarland University offers goods or services to third parties, a preliminary calculation is necessary. This is managed by the [Research Management Division \(Funding Support\)](#). In this context, the Research Management Division allocates the financing to either the university budget or external funds.

If the project is allocated to the university budget, it is managed in 1* funds over several years. These are not part of the financial framework.

Payroll accounting is carried out at actual costs in accordance with the regulations applicable in each case.

5.7 Investment programme of the University Board

Specific (budget) regulations apply to the areas responsible for implementing the investment programme of the University Board. Each area responsible will be informed of these regulations separately.

5.8 Future Contract – Strengthening Studies and Teaching (ZSL)

The Future Contract will permanently replace the Higher Education Pact (HSP) 2020 as of 1 January 2021 and, as the successor programme of the federal and state governments, pursues the purpose of improving the quality of studies and teaching. The two programmes will run in parallel until the HSP expires in 2023. In this intermediate phase, ZSL funding grows steadily while the HSP share declines. Within the framework of the ZSL, Saarland University must fulfil reporting obligations to the federal and state governments which require differentiated budgeting.

5.8.1 General Future Contract funds (fixed portion).

General Future Contract funds are part of faculty budgets and budgets of teaching-related institutions. Due to special reporting requirements, sub budgets of fund 062181006 should be managed in consultation with the Accounting and Finance Division and the affected areas.

As soon as residual funds from future contract funds arise on 062181006 (for example due to parental leave or employees leaving), the Accounting and Finance Division is to be informed immediately in order to initiate appropriate remedial measures, as residual funds

are not permitted for the Future Contract. There is otherwise a risk that the funding has to be returned under the bilateral agreement.

5.8.2 Measure-related future contract allocations

Measure-related future contract budgets belong to the “special-purpose funds” (see 5.6) and are not part of the financial framework. They are managed on a measure-by-measure basis in 7* funds with Future Contract as the funding purpose. Payroll is calculated at average rates. At the start of the measure, the Accounting and Finance Division must be provided with an expenditure plan for the entire project duration (cf. 5.6.1) which is to be communicated to the federal and state governments. Any deviations must be justified. Residual funds should be avoided as they may be frozen or collected by the external funder.

6 Personnel budget/staff resources

6.1 Management and appropriation of personnel budget

The financial framework is decisive for the hiring of personnel rather than the existence of positions or partial positions in the budget. Only the recruitment of civil servants (*Beamte*) requires a position to be approved by the Human Resources Division in addition to the availability of sufficient funding.

In addition, the employment of professors is regulated by appointment management procedures. The Dean’s offices or the management of other areas decide on the personnel to be hired and how they will be financed and send the request for employment to the Human Resources Division. In the faculties, the duration of the professorship must always be taken into account. The use of budgets for the conclusion of permanent employment contracts in the category of academic staff (wP) requires the approval of the University Board.

6.1.1 Calculating personnel costs

Personnel costs are calculated in euros. Personnel costs are calculated as specified for the funds listed in the appendix [Personnel rates](#) at the average rate according to personnel category, otherwise in the amount of the expenses actually incurred. The University Board shall adopt a compensation model³, coordinated with the relevant areas, for additional costs arising from the adjustment of average rates due to collective wage agreements within the

³ The model was adopted at the 147th University Board meeting.

scope of the possibilities specified by the state. The annual budgets provided by the Accounting and Finance Division at the beginning of the year already include compensation to enable the relevant areas to plan with certainty.

6.1.2 Financing of substitute during maternity leave and employment ban

Funding for a substitute is provided for female civil servants (*Beamtinnen*) from budgetary unit 9000022. Substitutes for employees are funded from the same budgetary unit as the employee on maternity leave.

6.1.3 Financing of substitutes during parental leave as well as in case of illness without continued salary payment

Funding for a substitute is drawn from the same budgetary unit as the employee who is on parental leave or absent due to illness.

6.1.4 Changes to personnel categories

Changes in personnel category shall be charged to or credited to the appropriate budgetary unit. If the change in personnel category affects teaching capacity, prior approval of the University Board is required.

7 Project budget

7.1 Cross-sectional tasks managed by Central Administration (H-nodes for managing cross-sectional budgets)

While the original tasks of the administration are managed as per the faculties, central facilities and staff units, the following special rules apply to cross-sectional tasks (e.g. for cleaning, electricity, district heating, water, health insurance subsidies, marketing):

7.1.1 The budgets are generally based on the previous year's consumption.

7.1.2 The Vice-President for Administration and Finance shall decide on residual funds.

7.1.3 Budget transfers between cross-sectional budgets in H-nodes and original budgetary units are generally not possible, sub budgets are excluded.

7.2 Guidelines for the Award of Goods and Services Supply Contracts

The Guidelines for the Award of Goods and Services Supply Contracts by the State Administrative Agencies of Saarland (*Beschaffungsrichtlinien*) must be observed as well as the principles of efficiency and economy (reference: [Intranet under Central Procurement Division](#)).

7.3 Hospitality expenses

Project budgets may be used to fund hospitality expenses for representing the university (e.g. symposia, workshops, retreats, etc.) only within the limits of the applicable [hospitality policy](#).

8 Transfers

8.1 Transfer of personnel costs

For operational and budgetary legal reasons, retroactively transferring personnel costs to debit external funds can only be performed in the current year in each case. This transfer is only possible with the approval of the Dean's office or the management of other areas and must always be requested by 31 October of the current year in each case. Transfer of externally funded personnel at the expense of the university budget is not permitted.

8.2 Transfer of project costs

8.2.1 Transferring invoices

For budgetary reasons, the transfer of invoices paid out of the university budget and from other funds is only possible in the current calendar year and is carried out by the Accounting and Finance Division. Transferring invoices can only be requested by using the [online form](#) on the Accounting and Finance Division website. In accordance with generally accepted accounting principles, each (re)entry must be based on a document. Therefore, only one invoice transfer can be ordered per transaction.

8.2.2 Transfer of externally funded project costs at the expense of the university budget is not permitted.

8.2. Transfer of purchase order commitments

The Central Procurement Division is responsible for transferring open orders (purchase order commitments). These are to be communicated informally by e-mail to the contact persons of the corresponding order process.

9 Determination of mathematical and factual accuracy

Upon request, budget managers are granted the authority to determine mathematical and factual accuracy within their area of responsibility. Within the budget managers own area of responsibility, the authority to determine mathematical and factual accuracy can be delegated and withdrawn by means of a [form](#). On the [Accounting and Finance Division website](#) you can find extensive information on the requirements and procedures. In exceptional cases, authority may be transferred to persons with medical duties employed at the Saarland University Medical Center, provided that this

authority relates exclusively to the independent performance of research tasks assigned to these persons in accordance with Section 35 of the Saarland Higher Education Institutions Act (SHSG) (projects) in conjunction with Section 75 SHSG. In this case, a copy of the letter from the Dean's office must be included. Employees of external research institutes cannot be delegated authority.

10 Special provisions

10.1 For the management of external funds, please refer to Saarland University's [external funding directive](#). In the event of the departure of a (junior) professor, external funds are returned to the university management without earmarking, unless a transfer instruction in favour of the faculty has been commissioned prior to the professor's departure (reference: [Legal directory/research matters](#)).

10.2 T-fund budgets (LOM Homburg and HOMFOR) are university budgets. These budgets are part of the financial framework. A further reconciliation is currently in preparation, and inclusion of the residuals in the general budgetary principles is planned for the turn of the year 2023/2024. Contrary to general provisions, personnel expenses are calculated at actual costs. As stated in item 6, a retroactive transfer to debit the university budget is not permitted. Budget transfers in both directions are not permitted.

10.3 Original invoices must always be submitted for the accounting of goods and services. Requests for payment and copies of invoices will not be accepted as supporting documentation for payment.

10.4 In the case of the commissioning of artistic, sporting, entertainment or similar performances by persons without permanent residence in Germany or in the case of the commercial exploitation of such performances, artists' social security contributions and/or withheld tax according to Section 50a Income Tax Act (*Einkommensteuergesetz, EStG*) will be additionally charged, if applicable.

10.5 For the sale of equipment (e.g. devices, office equipment, computers, etc.), the regulations on the pages of the Accounting and Finance Division must be observed (reference: [Intranet under Accounting and Finance Division](#)).

10.6 Should a serious disagreement arise in individual cases during the implementation of budgeting within a faculty or other area, the Dean's offices or management of the other areas shall be assisted by the University Board in finding a solution.

10.7 In the event of transferred tasks relevant to the budget, it is the responsibility of the affected areas to reach consensus on the budget adjustment. If this cannot be clarified, the Vice-President for Administration and Finance shall decide.

11 Transparency

The budget managers and the management of the Dean's offices can review [account statements](#) at any time. No more than three individuals who are in an employment relationship with Saarland University can be authorized to access each fund and budgetary unit in addition to the managing directors. In the case of changes within an area of responsibility, access authorizations are not activated or blocked automatically. Changes in authorizations must be [requested directly](#).

The budget view of the bank statements is updated twice a week (Mondays and Thursdays), the list of allocated expenditures is not synchronized each time. This may result in a different status between the budget view and list of allocated expenditures.

If discrepancies are discovered when reviewing the account statements, these must be reported to the areas responsible for the postings (Financial Accounting, Central Procurement, Travel Expenses Team, OrgManagement). In case of uncertainty, the contact persons listed in the account statements can be contacted. If errors in budget postings are identified in the process, these can be reported to the Central Administration via the Dean's offices or the heads of the other departments in the current fiscal year and by March of the following year. Only reports made via the [SEPIA portal](#) will be considered. Any resulting adjustment entry will take effect in the year of the adjustment. Requests received after 31 March of the following year generally cannot be considered.

The date until which receipts of a current year can still be posted as income/expenditure in that year can be found in the circular for the closing of accounts of the respective year.

The technical terms used here can be found in the [glossary](#) on the Accounting and Finance Division website.

Saarbrücken, 8 December 2022

⁰For 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 (*Sachmittel*) include all eligible expenditures permitted by law, such as office supplies, assistants (*Hilfskräfte*), teaching contracts (*Lehraufträge*), contracts for work and services (*Auftragsarbeiten, Werksverträge*) and other permitted categories, which can also include staff costs.

Rates for calculating personnel costs

Year ↻		2020/2021	2022	2023	2024
⬇ Category					
W3	Professor	110,472.41	113,490.96	116,328.24	122,144.64
C4		110,240.09	113,732.88	116,576.16	122,404.92
W2		85,514.52	89,973.72	92,223.12	96,834.24
C3		86,950.06	92,482.32	94,794.36	99,534.12
W1	Junior professor	60,545.67	62,697.84	64,265.28	67,478.52
SEN.Prof	Senior professor	34,460.57	30,368.28	31,127.52	32,683.92
wP (wMA)	Academic staff (Wiss.Mitarb., LbA)	69,849.62	78,946.32	80,919.96	84,966.00
TECH	Technical staff	58,203.40	66,281.40	67,938.48	71,335.44
SEKR	Secretarial staff	52,399.16	55,048.80	56,425.08	59,246.28
BIBL	Library assistant	51,304.54	57,449.04	58,885.32	61,829.64
HWTP	Tradesperson	51,071.01	58,104.36	59,556.96	62,534.76
STUA	Student assistant	38,866.93	40,316.76	41,324.64	43,390.92
HD	Higher civil service (HD)	81,416.54	89,800.68	92,045.64	96,647.88
GD	Higher intermediate civil service (GD)	60,667.39	68,363.76	70,072.80	73,576.44
MD	Intermediate civil service (MD)	49,686.16	55,625.64	57,016.32	59,867.16
RD	Cleaning staff	40,373.89	47,717.28	48,910.20	51,355.68
AZUBI	Trainees and apprentices	16,085.81	18,254.16	18,710.52	19,646.04

Personnel costs are budgeted using the rates in the table above for the following funds:

062181000, 062181003, 062181005, 062181006, 7*

The rates are guaranteed until 2023. Planning beyond 2023 should be based on the average rates for 2023. In 2023, the rates will be evaluated and the average rates and annual budgets will be adjusted again in consultation with the relevant areas, if necessary.



Student assistants

Employer expenditure for assistant staff from 1 October 2022									
Calculation of remuneration for hours of taught time per week in accordance with Employment Regulations (Dienstordnung – DO)									
	DO Section 2(2) per hour		DO Section 2(1) per hr/wk						
		× 4,348	Rounded up	Actual					
				hourly remuneration					
A remuneration	17,50	76,09	77,00					17,71	
B remuneration	13,50	58,70	59,00					13,57	
C remuneration	12,00	52,18	53,00					12,19	

Student assistants, C remuneration				Research assistant, B remuneration				Research assistant, A remuneration			
Monthly employer expenditure				Monthly employer expenditure				Monthly employer expenditure			
Hours	Hourly wage per hr/wk			Hours	Hourly wage per hr/wk			Hours	Hourly wage per hr/wk		
Mini job				Mini job				Mini job			
		15 % RV	15 % RV			15 % RV	15 % RV			15 % RV	15 % RV
		Private KV	13 % KV			Private KV	13 % KV			Private KV	13 % KV
1	53,00	60,95	67,84	1	59,00	67,85	75,52	1	77,00	88,55	98,56
2	106,00	121,90	135,68	2	118,00	135,70	151,04	2	154,00	177,10	197,12
3	159,00	182,85	203,52	3	177,00	203,55	226,56	3	231,00	265,65	295,68
4	212,00	243,80	271,36	4	236,00	271,40	302,08	4	308,00	354,20	394,24
5	265,00	304,75	339,20	5	295,00	339,25	377,60	5	385,00	442,75	492,80
6	318,00	365,70	407,04	6	354,00	407,10	453,12	6	462,00	531,30	591,36
7	371,00	426,65	474,88	7	413,00	474,95	528,64				
8	424,00	487,60	542,72	8	472,00	542,80	604,16				
9	477,00	548,55	610,56								

Subject to social insurance contributions			Subject to social insurance contributions			Subject to social insurance contributions		
	Retirement benefits / Pension funds		Retirement benefits / Pension funds			KV / PV / RV / AV *)		
	9,30%		9,30%			19,375%		
7					539,00	646,67		
8					616,00	739,05		
9			9	531,00	580,38	831,43		
10	530,00	579,29	10	590,00	644,87	923,81		
11	583,00	637,22	11	649,00	709,36	1.016,19		
12	636,00	695,15	12	708,00	773,84	1.108,57		
13	689,00	753,08	13	767,00	838,33	1.200,95		
14	742,00	811,01	14	826,00	902,82	1.293,33		
15	795,00	868,94	15	885,00	967,31	1.385,71		
16	848,00	926,86	16	944,00	1.031,79	1.478,09		
						*) Last revised: 01/01/2022		
						RV - Retirement benefits / Pension funds		
						9,300		
						AV - Unemployment insurance		
						1,200		
						PV - Long-term care insurance		
						1,525		
						KV - Health insurance		
						7,300		
						Half additional contribution to health insurance		
						0,650		
						19,975		

6210000/G. Scherer								
16.08.2022								

Funds overview

Fund	Fund origin	Designation	Part of financial framework	Average personnel costs	Statements of account entered via	Budget transfer (SEPIA Portal)
062181000	University budget	Personnel budget	Yes	Yes	Budgetary unit	In accordance with budgetary principles
062181003	University budget	Project budget	Yes	Yes	Budgetary unit	In accordance with budgetary principles
062181005	Liquidity	Investment programme	No	Yes	Budgetary unit	Not possible
062181006	University budget	ZSL	Yes	Yes	Budgetary unit	Not possible
1*	University budget	Special-purpose fund: Commercial activity	No	No	Fund	Not possible
5*	University budget	Research funds (due to expire)	Yes	Yes	Funds and budgetary unit	Not possible
7*	University budget	Special-purpose fund: Project allocation	No	Yes	Funds and budgetary unit	Not possible
8*	University budget	Appointment budget	No	Financing personnel not possible	Funds and budgetary unit	Not possible
J*	University budget	WISNA tenure-track programme	No	No	Funds and budgetary unit	Not possible
S600000103,*105; *109, *110, *111,S9*	University budget	Higher Education Pact	No	No	Funds and budgetary unit	Not possible
T2*	University budget	Faculty of Medicine (M)	No	No	Funds and budgetary unit	In accordance with budgetary principles

Fund	Fund origin	Designation	Part of financial framework	Average personnel costs	Statements of account entered via	Budget transfers
A*	External funds	German Research Foundation (DFG) voluntary grants (<i>Zuwendungen</i>), collaborative research centres	No	No	Fund	Not possible
B*	External funds	Federal government funds	No	No	Fund	Not possible
C*	External funds	Funds from the state, public institutions and associations, foundations	No	No	Fund	Not possible
D*	External funds	German Research Foundation (DFG) voluntary grants (<i>Zuwendungen</i>), individual projects, excellence strategy	No	No	Fund	Not possible
E*	External funds	Funds from industry, miscellaneous, donations, budget procedures	No	No	Fund	Not possible
F*	External funds	Voluntary grants (<i>Zuwendungen</i>) for financing scholarships	No	No	Fund	Not possible
G*	External funds	Voluntary grants (<i>Zuwendungen</i>) for EU funds	No	No	Fund	Not possible
H*	External funds	Voluntary grants (<i>Zuwendungen</i>) for graduate funding	No	No	Fund	Not possible
I*	External funds	Voluntary grants (<i>Zuwendungen</i>) from the state, public institutions and associations, foundations – commercial	No	No	Fund	Not possible

Fund	Fund origin	Designation	Part of financial framework	Average personnel costs	Statements of account entered via	Budget transfers
L*	External funds	Voluntary grants (<i>Zuwendungen</i>) from industry, others – commercial, budget procedures	No	No	Fund	Not possible
M*	External funds	Voluntary grants (<i>Zuwendungen</i>) from the Federal government – commercial	No	No	Fund	Not possible
O*	External funds	Voluntary grants (<i>Zuwendungen</i>) for endowed professorships (from October 2012)	No	No	Fund	Not possible
Q*	External funds	Voluntary grants (<i>Zuwendungen</i>) from the Federal government, Quality Pact for Teaching (<i>Qualitäts-Pakt Lehre</i>) Teacher Training Quality Initiative (<i>Qualitätsoffensive Lehrerbildung</i>)	No	No	Fund	Not possible
W*	External funds	Professional development	No	No	Fund	Not possible