



Universität Bayreuth, 95440 Bayreuth

- I. To be sent to  
all professors and  
all managers of organizational units belonging to  
the University of Bayreuth

Ref. N°

Please include in future correspondence  
Bayreuth, 03.11.2023

### **Information on the new regulations concerning the processing of indirect project costs and the use of overhead/programme and project lump sums (generally: PP funds)**

Annex: Guidelines for the Use of the DFG programme one-off payments at the University of Bayreuth  
Excerpts from the DFG's Usage Guidelines 2.0 (amendment version)

Dear Professors and Colleagues,

As already discussed in various committees, there will be comprehensive changes as of 1.1.2023, especially in the budgetary regulations regarding overhead/programme and project lump sums. As of the 2023 financial year, Bavarian budgetary law requires the separate reporting of overhead lump sums received from all third-party sources (DFG, EU, BMBF, industry, etc.) by means of a so-called "revenue title" with corresponding specifications for spending for the intended purposes. Accordingly, overhead/programme and project lump sums are to be used exclusively for overhead costs caused by third-party funded projects in a timely and verifiable manner. The new provision in Bavarian budgetary law affects overhead/programme and project lump sums (and comparable) from all third-party sources. One direct and mandatory consequence is the complete collection and use of these funds in centrally managed university accounts.

In addition, the German Research Foundation (DFG) has introduced comprehensive changes to the guidelines for the use of the programme allowance (PP), effective 1 January 2023. In the guidelines for use, the DFG provides a list of costs that can be covered in the future, as well as a (non-exhaustive) list of examples of expenses that generally cannot be covered. In this context, the University of Bayreuth has adopted the guidelines for the use of the DFG programme allowance, **effective 1.1.2023**, in a decision by the University Governing Board dated 22.11.2022, and has incorporated the DFG's specifications here.

As a result of these new provisions, since 1 January 2023 it has no longer been possible to directly forward overhead/programme and project lump sums **from all third-party funding sources** to project managers in the third-party funding title groups. For example, the project manager of a DFG or EU grant previously received 50% of the project lump sums collected in the project forwarded directly to the corresponding

accounts. Thus, since 1.1.2023, programme lump sums received and to be received in the future will no longer be and have no longer been provided directly. This also applies to projects with a funding period beginning before 2023 for the share of the project lump sum received or booked from 1.1.2023 onwards.

In consultation with the deans, the University Governing Board has decided that project managers of individual grants for the purpose of **decentrally incurred indirect project costs** should continue to have access to **50% of the project lump sums**. Project managers should be able to submit a request for this, stating that the funds have been used for the intended purpose, or confirm and document this accordingly. This applies to claims that have arisen since 1.1.2023 or will arise. Funds that were already allocated to project managers up to 31.12.2022 may still be used for the intended purpose without submitting an application or a separate confirmation on the part of the project manager.

Developing a corresponding procedure for implementation presented us with major challenges in addition to ensuring that the new regulations were implemented correctly in terms of content in the administration. Now all the corresponding work has been completed and we have been able to launch a fully digital procedure (eDiP). You will find important information on the new procedure, how to receive funds in the future and on the new electronic documentation of indirect project expenditure (eDiP) in the FAQs available on the intranet at

<https://www.intranet.uni-bayreuth.de/de/formulare/haushaltsangelegenheiten/index.html>

in the section "Einwerbung Drittmittel". Here you will also find this letter and the updated information sheet on programme lump sums/overheads. Please also take particular note of the updated statement on the research/third-party funding project and enclose it with any new projects.

In order to continue to pass on 50% of the project lump sums in accordance with the decision, the project managers will in the future be required accordingly to use the funds within the framework of the specifications and to document this before purchasing items (eDiP). The administration will only carry out random checks. In order to simplify processing for all parties involved, the administration will define categories for indirect project costs within which expenditure on **material resources with indirect project reference** may be made (positive list for eDiP). The indirect project reference of the expenditure will be decisive and must always be observed by the person responsible for the project. We would like to point out here that the financing of new staff appointments (for any staff categories) from claims arising since 1.1.2023 is not possible as indirect project expenditure. Please take this into account in particular when planning new projects. You will also find the categories specified by the administration (positive list for eDiP) on the intranet under the link above.

Furthermore, for **DFG PP funds** received by 31 December 2022 in pooled accounts of the project managers, it is not permissible to hold reserves. In accordance with the DFG's guidelines, plans for the use of funds must be drawn up; for the University of Bayreuth, a **designated reduction of funds by 31.12.2025** was specified. For reserves established by 31 December 2022, the account holders of the pooled accounts are **required by the DFG to maintain binding usage plans** (in the form of an estimate of future expenditure, e.g. broken down by cost/expenditure type) for the DFG PP funds accrued by the aforementioned deadline and to update them annually. These must be kept at the account holder's organizational unit and presented on request in the event of an audit by the DFG or the like. The regulations regarding the maintenance of usage plans also apply to the Collaborative Research Centres and the Cluster of Excellence. The relevant directors are responsible for ensuring that the usage plans are available. The

provisions of this paragraph apply exclusively to PP funds from DFG projects. Funds of this type from other third-party funding sources are currently not affected by the provisions of this paragraph.

The new regulations make it clear that project lump sums are exclusively a lump-sum supplement to cover the indirect project costs associated with the funding/project and must also be used for this purpose under budgetary law. This includes, for example, covering our dramatically increasing energy and management costs as well as the funding of staff to provide comprehensive support for project implementation in the campus-wide infrastructure facilities.

We will internally evaluate the implementation of this procedure in a year's time and, in particular, check whether the funds were used appropriately on our own responsibility. Based on this, the University Governing Board will once again deliberate on future procedures.

I would like to thank the administration for putting this very complex process into practice and the campus community for their understanding that, based on the decisions made and subsequent information on the revenue title on the part of Bavaria's Ministry of Science & the Arts, the implementation was rather drawn out.

Yours faithfully,

gez.

Dr. Nicole Kaiser

# Guidelines for utilizing DFG programme grants at the University of Bayreuth

valid as of 01.01.2023

## Preface:

As of 1 January 2023, the DFG's guidelines for the use of DFG Programme Grants (DFG-PP) stipulate that the funded institutions must establish guidelines for the use of DFG-PP. The reason for the amendment of the guidelines is the requirement of the Audit Committee of the German Bundestag (RPA-BT) to Germany's Federal Ministry of Education and Research (BMBF) and the DFG as a result of the audit of the DFG-PP by the Federal Audit Office. The resolution of the RPA-BT stipulates in particular that the indirect, additional and variable project expenditures incurred in connection with DFG funding be determined more precisely and that the funds from DFG PP, which compensate for these proportionally, be used by the funded institutions in a transparent and auditable manner.

For this reason, the University Governing Board passed the resolution of the following guideline on 22.11.2022.

## Preamble:

At the University of Bayreuth, the implementation of externally funded projects represents a significant proportion of research activities and contributes significantly to the reputation and attractiveness of the University of Bayreuth for researchers and students. Within the scope of funding these projects, especially in DFG-funded projects, only the expenses for additional personnel as well as the direct material and investment expenses (scientific equipment, consumables, travel, events) incurred and provable during the project term are covered. However, these projects also cause indirect project expenses that arise in a business management perspective.

These indirect expenses are generally covered by the basic budget of the University of Bayreuth. Essentially, these are personnel expenses that support scientific research in the individual departments on the one hand and the implementation and administration of the funded projects in the central facilities and administration on the other. In addition, there is a large amount of material expenditure (energy, room and building costs, ongoing business needs and equipment, maintenance, repairs, IT materials, etc.). The DFG-PP serves to proportionately compensate for indirect project expenses that are financed from the University of Bayreuth's budget.

The following provisions are intended to regulate the use of DFG PP acquired in DFG project funding in order to relieve the indirect project expenditures financed from the budget. With effect from 01.01.2023, the following guidelines shall apply to the use of DFG PP at the University of Bayreuth.

**Collection rule:**

The DFG-PP for the University of Bayreuth received on the bank account of the Bavarian State Treasury is posted and reported on the corresponding revenue title of the University of Bayreuth. The revenue is collected in the budget by regularly transferring the DFG-PP to a central account, which directly bears indirect project expenses in connection with DFG funding. This primarily relieves expenditure title 428 92 with the expenditure for the above-mentioned indirectly supporting personnel and, subordinately, the central expenditure titles 511 01 (business requirements administration), 517 01 (management), 517 05 (energy), 519 01 (building maintenance) as well as title group 73 (teaching and research) insofar as corresponding indirect project expenditure is financed there. Upon request by the project manager (e-form on the intranet), indirect and specifically named project expenditures incurred in the project manager's organizational area will be subsequently compensated (per project, proportionate to the DFG-PP received for the project).

With the debiting of the corresponding accounts with indirect project expenditures, the DFG-PP is considered to have been utilized. Expenditure for indirect support staff is booked continuously via the central account of the DFG-PP. Expenditure transfers for subordinate central expenditure titles are made regularly, but at least every three months and by the end of March of each year.

Compliance with the above regulations shall be the subject of budget and third-party funding implementation and, downstream, of the University of Bayreuth's controlling.

The DFG-PP funds allocated to the base budget via the clearing of indirect project expenses are subject to the Bavarian budget regulations, the budget implementation regulations applicable at the University of Bayreuth and instructions issued by the budget officer.

This guideline is regularly reviewed to ensure that it is up to date, in particular with regard to changes resulting from Art. 11 para 1 No. 1(b) in conjunction with Art. 130g BayHIG ("condensed title structure"). M. Art. 130 g BayHIG ("condensed title structure").

Decision of the University Governing Board dated 22.11.2022.

**Attachment:****Positive list on indirect, variable project expenses**

<b>Indirect project expenditure supporting organizational units</b>	<b>Cost types</b>
<p>Central administration/facilities e.g.</p> <ul style="list-style-type: none"> <li>▪ Unit I (Legal, Academic &amp; Student Affairs)</li> <li>▪ Unit II (Finances &amp; Procurement)</li> <li>▪ Unit III (Human Resources)</li> <li>▪ Unit IV (Buildings &amp; Grounds Maintenance)</li> <li>▪ Unit V (Faculty Affairs &amp; Internal Logistics)</li> <li>▪ IT Service Centre</li> <li>▪ Press, Marketing &amp; Communications</li> <li>▪ Research Support Office</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Personnel expenses - non-academic</b> (e.g. civil servants, pay-scale employees (temporary, permanent), trainees, further training, job advertisements, other personnel expenses, allowances, severance pay, pension benefits)</li> <li>▪ <b>Expenses for purchased services</b> (e.g. printing services, contracts for work and services, fees, courier services, other third-party services)</li> <li>▪ <b>Expenses for raw materials, consumables and supplies as well as for purchased goods</b> (e.g. magazines, media, literature, office supplies, etc.) /Building equipment, GWGs, Office/EDP materials, Other consumables)</li> <li>▪ <b>Other operating expenses</b> (e.g. equipment rental, leasing, licences, fees, postage, telephone costs, expert opinions/consultancy, rights/services, travel costs, public relations, membership fees, insurance benefits)</li> </ul>
<p>Buildings e.g.</p> <ul style="list-style-type: none"> <li>▪ Rent</li> <li>▪ Energy</li> <li>▪ Facility management</li> <li>▪ Repairs</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Renting real estate</b></li> <li>▪ <b>Expenses for purchased services</b> (e.g. waste disposal, repairs &amp; maintenance, maintenance, cleaning, janitorial services, street cleaning, green maintenance, building cleaning, security services)</li> <li>▪ <b>Expenses for raw materials, consumables and supplies as well as for purchased goods</b> (e.g. energy, water, sewage, plaster, etc.) /care materials)</li> <li>▪ <b>Other operating expenses</b> (e.g. architects/engineers, (property) taxes, fees, expert opinions/consultancy)</li> <li>▪ <b>Personnel expenses - non-academic</b> (especially if e.g. janitorial services, cleaning, green maintenance etc. are provided by own staff).</li> </ul>

<p>Decentralized science support e.g.</p> <ul style="list-style-type: none"> <li>▪ Technology</li> <li>▪ Administration</li> <li>▪ Central (scientific) institutes and research areas</li> <li>▪ Scientific services without project funding</li> </ul>	<ul style="list-style-type: none"> <li>▪ <b>Personnel expenses - non-academic and academic</b> (e.g. civil servants, pay-scale employees (temporary, permanent), trainees, further education and training, job advertisements, other personnel expenses, allowances, severance pay, pensions, chair replacements)</li> <li>▪ <b>Personnel expenses - academic</b></li> <li>▪ <b>Expenses for purchased services</b> (e.g. printing services, contracts for work and services, fees, courier services, repairs, maintenance, volunteers' fees, other external services, service charges for university medicine)</li> <li>▪ <b>Expenses for raw materials, consumables and supplies as well as for purchased goods</b> (e.g. journals, media, literature, laboratory supplies, tools, materials, office equipment, etc.). /Building equipment, GWGs, Office/EDP materials, Chemicals, Other consumables, Animal supplies)</li> <li>▪ <b>Other operating expenses</b> (e.g. equipment rentals, leasing, licences, fees, postage, telephone costs, expert opinions/consultancy, rights/services, travel costs, public relations, membership fees, insurance benefits)</li> </ul>
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Examples from the Federal Audit Office: expenditures the DFG programme grant may **not** be used for:

- In principle, any expenditure without indirect project reference
- Entertainment expenses for special occasions and without project reference (farewell event for a dean or the like)
- Travel expenses without project reference
- Organizational areas without indirect project reference

## Excerpts from the utilization guidelines 2.00, the essential reference to the DFG programme grant - new regulation from 1.1.2023 (changes in blue font)

### 3.6 Programme grants

3.6.1 The programme lump sums are intended for exclusive use by universities and research institutions in Germany **that have adopted guidelines for transparent and verifiable use (see 3.6.3.).** Grant recipients who are not employed at public or non-profit institutions or who are **not** themselves such institutions **or departmental research institutions funded by the federal states** do not receive a programme grant. The programme grant is awarded as a proportion of direct project expenditure. The amount of this share is specified in the letter of authorization.

3.6.2 The programme grant is a flat-rate supplement exclusively to cover the indirect project expenses associated with the funding.

3.6.3 The university or research institution decides on the use of the programme grant in accordance with the legal requirements. **The programme grant must be collected in the general budget and the funds collected must be used in a transparent and verifiable manner. To this end, the receiving higher education institution or research institution shall draw up guidelines in which the**

- Expenditure titles/cost types that are relieved,
- the internal distribution of relief and
- the legal framework conditions to which the funds collected in the general budget are subject are laid down.

**Relief for indirect project expenditure is possible in particular in the cost types and organizational units listed in Annex 2.**

**The guidelines must be submitted to the DFG upon request as proof of eligibility to apply for a programme grant.**

3.6.4 The programme grant funds may not be used to increase the project funds and vice versa.

3.6.5 They may not be used to generate income subject to corporation tax for the university or research institution. Participation in losses is excluded.

3.6.6 They may not be used for purposes that primarily benefit patient care. As a rule, this is the case if the corresponding expenditure would also be made without reference to research.

3.6.7 **In exceptional cases, they may be carried over to future financial years. If the funds are not utilized within the first three months of the following financial year in accordance with these guidelines and the guidelines of the receiving institution, the funds must be repaid immediately.**

3.6.8 The principles of proper accounting as well as economic efficiency and economy must be complied with each time programme grant funds are used. **If, in addition to project funds in accordance with the regulations in 3.1, the pro rata programme grant is also to be forwarded, the receiving institution must also fulfil all the requirements of 3.6ff and notify the forwarding institution of the existence of the guideline in accordance with 3.6.3.**

last updated: 13 June

# 2022DFG



3.6.9 If project expenditure is not recognized during the review of the proof of use or if additional funds are made available and spent as a result of subsequent approvals, the volume of the programme lump sum will change accordingly. This also applies to changes in the recognized project expenditure as a result of reductions in project expenditure or reclaims in the course of the audit of the last proof of use (Clause 3.12, 9).

3.6.10 The programme grant is paid out pro rata with each call for funds.

3.6.11 At the DFG's request, the funding recipient must provide evidence of proper utilization in accordance with this Utilization Guideline and its own guidelines and make the guidelines the subject of the regular audit by its own internal audit department or as part of the annual audit.

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#### Appendix Programme grant

Sample positive list of cost types and organizational units/accounts in which indirect project expenses can usually arise:

Indirect project expenditure supporting organizational units	Cost types
Central administration/services e.g. <ul style="list-style-type: none"> <li>▪ Research department</li> <li>▪ Personnel department</li> <li>▪ Finance department</li> <li>▪ Legal department</li> <li>▪ IT &amp; Data Services</li> </ul>	<ul style="list-style-type: none"> <li>▪ Personnel expenses - non-scientific (e.g. civil servants, tariff employees (temporary, permanent), trainees, further education and training, job advertisements, other personnel expenses, allowances, separation pay, pension benefits)</li> <li>▪ Expenses for purchased services (e.g. printing services, contracts for work, fees, courier services, other external services)</li> <li>▪ Expenses for raw materials, consumables and supplies and for purchased goods (e.g. magazines, media, literature, office supplies) /Building equipment, GWGs, office/EDP materials, other consumables)</li> <li>▪ Other operating expenses (e.g. equipment rental, leasing, licences, fees, postage costs, telephone costs, expert opinions/consultancy, rights/services, travel expenses, public relations, membership fees, insurance benefits)</li> </ul>
Buildings e.g. <ul style="list-style-type: none"> <li>▪ Rent</li> <li>▪ Energy</li> <li>▪ Facility management</li> <li>▪ Repairs</li> </ul>	<ul style="list-style-type: none"> <li>▪ Renting property</li> <li>▪ Expenses for purchased services (e.g. waste disposal, repairs &amp; maintenance, maintenance, cleaning, janitorial services, street cleaning, green maintenance, building cleaning, security services)</li> <li>▪ Expenses for raw materials, consumables and supplies and for purchased goods (e.g. energy, water, waste water, cleaning /care materials)</li> <li>▪ Other operating expenses (e.g. architects/engineers, (property) taxes, fees, expert opinions/consultancy)</li> <li>▪ Personnel expenses - non-scientific (especially if, for example, caretaker services, cleaning, green maintenance, etc. are provided by own staff)</li> </ul>
Decentralized scientific support e.g. <ul style="list-style-type: none"> <li>▪ Technology</li> <li>▪ Administration</li> </ul>	<ul style="list-style-type: none"> <li>▪ Personnel expenses - non-scientific (e.g. civil servants, tariff employees (temporary, permanent), trainees, further education and training, job advertisements, other personnel expenses, allowances,</li> </ul>

<ul style="list-style-type: none"> <li>▪ Central facilities</li> <li>▪ Scientific services without project funding</li> </ul>	<p>Separation allowance, pension benefits, chair substitutes)</p> <ul style="list-style-type: none"> <li>▪ Personnel expenses - scientific</li> <li>▪ Expenses for purchased services (e.g. printing services, contracts for work and labour, fees, courier services, repairs, maintenance, volunteer funds, other external services, cost allocation for university medicine)</li> <li>▪ Expenses for raw materials, consumables and supplies and for purchased goods (e.g. magazines, media, literature, laboratory supplies, tools, materials, office/building equipment, GWGs, office/EDP materials, chemicals, other consumables, animal supplies)</li> <li>▪ Other operating expenses (e.g. equipment rental, leasing, licences, fees, postage costs, telephone costs, expert opinions/consultancy, rights/services, travel expenses, public relations, membership fees, insurance benefits)</li> </ul>
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Examples from the Bundesrechnungshof - for which expenditure should the DFG programme allowance not be used?

- Expenditure offsetting in governing bodies - "Rectorate reserve" such as fees, interest, rent for business start-ups, audit reports, financing of concerts, own shares in grants from other donors,
- Hospitality expenses for special occasions and without project reference (farewell event for the dean or similar),
- Travel expenses not related to the project (e.g. strategy conferences at popular holiday destinations abroad),
- University sport