



Universität Bayreuth, 95440 Bayreuth

To be sent to

all institutes of the University of Bayreuth

Ref. N°

Please include in future correspondence

Bayreuth, 19.10.2023

## **Implementation of a condensed title structure at the University of Bayreuth under Art. 11 para 1 No. 1b BayHIG; New budget structure as of 1 January 2024**

Dear Colleagues,

As of 1 January 2024, the University of Bayreuth, like all public universities in Bavaria, is required to introduce a budget with a so-called condensed title structure in accordance with Art. 11 para 1 No. 1b of the new Bavarian Higher Education Innovation Act (BayHIG). The intention of the lawmakers is to significantly reduce the complexity of higher education budgets, which has continued to increase in recent years, and at the same time to increase the flexibility of higher education institutions when using resources to perform the tasks assigned to them.

The purpose of this circular is to inform you about the main changes in the title structure.

Previously, the original budget chapter of University of Bayreuth 1524 contained a total of 42 revenue titles, 154 expenditure titles and 23 title groups. Upon introduction of the 2024/25 double budget, many of the previous titles and title groups will be eliminated. The condensed title structure will then represent the almost €200 million budget of the University of Bayreuth in only seven revenue and 15 (individual) expenditure titles and three title groups. The titles will continue to be divided into budgetary funds, third-party funds, study grants and expansion planning. In the area of budgetary funds in particular, a comprehensive consolidation will occur; TG73 and TG76, for example, will be dropped or combined into a new expenditure title with additional budget estimates.

### **Budgetary funds**

Personnel expenditure (e.g. temporary staff, student/graduate assistants, visiting professors, adjunct lecturers) previously booked under TG 73 (teaching and research) will in future be booked under Title 429 01.

Expenditure on materials will be booked under Title 547 40, and investments (acquisition value over €5,000.00 gross) will in future be booked under Title 812 40. Expenditure for initial installations (previously TG 75) is also to be booked under Title 812 40.

### **Third-party funds**

From 1 January 2024, only four titles (281 41, 282 41, 429 41 and 547 41) will be available for all previous third-party funding title groups (TG52/Professorinnen Programm, TG 53/WISNA-Programm, TG 71/Federal Government, TG 72/Other, TG 80/Continuing Education, TG 91/DFG for CRCs or TRRs, TG 92/DFG Other, TG 93/EU, TG 94/Foundation Offices, TG 95 DFG for Excellence Strategy). Please note that the operating income/expenditure (previously TG 77) will also be booked as third-party funding in future. The (turnover) tax treatment of third-party funds and operating income remains unchanged.

### **Expenditure to improve study conditions**

Expenditure to improve study conditions will continue to be booked separately. However, the usual title group 96 will not be maintained. In future, material expenditure is to be booked via the new expenditure title 547 03 and personnel expenditure via titles 422 03, 428 03, or 429 03.

### **Allocations**

Budgetary funds (from the budget appropriations or from allocations) will continue to be allocated to you by letter of allocation, as in the past.

### **Consolidated appropriations, special chapters**

The title structure of the projects in the area of consolidated appropriations or special chapters (titles outside Chapter 1524, e.g. Chapter 1528 or Chapter 1506) will remain unchanged.

The total amount of funds available to the University of Bayreuth will remain unchanged. The funds are managed via the usual account structure. If changes are necessary in individual areas, the Finances team will contact you.

The new title structure will be stored in the HIS-FSV financial management system effective 01.01.2024 and will be available to you following the annual transfer. The e-forms, evaluations, etc. will also be changed accordingly. In 2024, we ask that you take care when entering the new titles into the accounting system and carefully select the cost types, which will become even more important as an evaluation tool with the elimination of many titles.

Our colleagues from Finances and ITS are currently working on the necessary structures for the changeover. However, the introduction of the condensed title structure is complex and also a great challenge from a technical point of view. I ask for your understanding regarding the fact that disruptions or delays at the turn of the year cannot be completely ruled out and recommend that you plan important payments well in advance, also because we are partly dependent on technical changes that are not entirely within our control. However, we are striving for a changeover that is as uneventful as possible.

This letter, an overview of the allocation of the previous titles to the new titles and further details and FAQs can also be found on the intranet <https://www.intranet.uni-bayreuth.de/de/formulare/haushaltsangelegenheiten/index.html>. If you have any questions, please do not hesitate to contact [haushaltsvollzug@uni-bayreuth](mailto:haushaltsvollzug@uni-bayreuth).

Yours faithfully,

gez.

Nicole Kaiser