

Funding Guidelines

General Terms and Conditions for Funding Agreements
with the Deutsche Forschungsgemeinschaft e.V.
(DFG, German Research Foundation)



Disclaimer:

Only the German version of the funding guidelines (DFG form 2.00) is legally binding and forms part of the grant agreement between the DFG and the grant recipients. The English translation of the funding guidelines below is not legally binding. It is provided for information purposes only. The DFG assumes no warranty or liability for the completeness or correctness of the translation.

Deutsche Forschungsgemeinschaft

Kennedyallee 40 · 53175 Bonn · Postal address: 53170 Bonn, Germany
Tel.: + 49 228 885-1 · Fax: + 49 228 885-2777 · postmaster@dfg.de · www.dfg.de



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A General section

1 Scope

- 1.1 Taking into consideration the legal relationship between the Deutsche Forschungsgemeinschaft e.V. (DFG, German Research Foundation) and the respective funding agency or agencies, the following General Terms and Conditions for Funding Agreements (General Funding Guidelines) shall become part of the funding agreement under private law (grant). They shall apply to all funding programmes, unless special terms and conditions are stipulated for individual funding programmes and unless explicitly otherwise stipulated in the grant. The grant recipient declares that they consent to the validity of the General Funding Guidelines with the first request for funds.

In addition, individual funding programmes may stipulate obligations for further bodies to submit the declaration of consent with regard to the validity of the General Funding Guidelines.

- 1.2 The regulations of the general section shall be restricted or extended by special regulations in the special section or in the award letter.

2 Definitions within the meaning of these Funding Guidelines

2.1 Grant recipient

The grant recipient is the contractual partner of the funding agreement under private law concluded with the DFG. Besides a natural person or an institution, an institution and a natural person may also jointly be a contractual partner.

Grant recipients are categorised and defined for the purpose of these Funding Guidelines in Subclause 2.2, funding types in Subclause 2.3.

2.2 Types of grant recipient

2.2.1 Researchers

The grant recipient is a natural person.

2.2.2 Institutions under private law

Institutions under private law are exclusively corporations, associations of individuals and property funds with legal capacity which, according to the statutes, the foundation business or other statutory provisions and according to the actual management exclusively and directly serve non-profit purposes (cf. Section 5 Para. 1 No. 9 German Corporation Tax Act [*Körperschaftsteuergesetz*] in conjunction with Sections 51 - 68 German Fiscal Code [*Abgabenordnung*]).

2.2.3 Institutions under private law that are treated as entities under public law

By written agreement with the DFG, institutions under private law (Subclause 2.2.2) with their registered seat in Germany are to be treated as entities under public law. The research centres that are members of the Helmholtz Association, the member institutions of the Leibniz Association, the institutes of the Fraunhofer-Gesellschaft, the Forschungsverbund Berlin e.V. and the Humanities Centres are deemed equivalent to entities under public law.

2.2.4 Entities under public law

Entities under public law are all legal entities under public law.

2.2.5 Higher education institutions

Higher education institutions within the meaning of these Funding Guidelines are exclusively those which are publicly funded. The regulations for institutions under private law (Subclause 2.2.2) or institutions under private law that are treated as entities under public law (Subclause 2.2.3) apply to higher education institutions that are privately funded.

2.3 Grant types

2.3.1 Grants awarded to researchers

The grant recipient is exclusively a natural person (personal grant).

2.3.2 Grants awarded to research institutions or higher education institutions

The grant recipients are exclusively legal entities under private or public law (institutional grant) or higher education institutions (higher education grant).

At the proposal of the head of a research institution, the grant procedure can be converted with effect for the future to the extent that the researchers employed at the research institution do not become grant recipients, but the institution itself is always the grant recipient.

2.3.3 Grants awarded to researchers and higher education institutions

The grant recipient is a natural person together with a higher education institution or a research institution pursuant to Subclause 2.2.3 (third-party funding). They are joint and several debtors and also joint and several creditors.

2.4 Accounting procedure

2.4.1 Special account procedure

If the grant recipient is exclusively a natural person, the grant is processed by setting up a special private account. An account held by the institution may be recognised by the DFG as a permissible recipient account if the institution qualifies as an institution pursuant to Subclause 2.2.2 and a corresponding written agreement has been concluded with the DFG (cf. Subclause 2.4.1.2).

If the grant recipient is an institution under private law pursuant to Subclause 2.2.2, the grant is processed via a special private account that has been set up or, if an account of the institution was recognised as an admissible recipient account by the DFG (cf. Subclause 2.4.1.2), through the institution account.

The DFG only transfers the funds when a special account has been opened (cf. Subclause 2.4.1.1) or an account of the institution has been recognised as an admissible recipient account by the DFG (cf. Subclause 2.4.1.2).

2.4.1.1 Opening of a special account

In the case of a domestic financial institution, before commencement of funding (Subclause 2.5.1), a current account must be opened in the recipient's name with the supplement "Special account for DFG funds". If the grant recipient is a natural person or an institution under private law pursuant to Subclause 2.2.2, an irrevocable written agreement must additionally be reached with the financial institution in which the DFG is authorised to dispose over this account upon the death of the grant recipient.

2.4.1.2 Use of an existing account of an institution

Where the approved funds are transferred by the DFG to the account of an institution, the institution shall, in the event of the death of the applicant researcher or the dissolution of the institution, be obliged to contact the DFG without delay in order to agree on the further procedure regarding the grant funds that have not yet been expended at the time of death or dissolution. In such cases, the funds that have not yet been expended at the relevant point in time must be repaid to the DFG.

2.4.2 Institutional account procedure

2.4.2.1 General

If the grant recipient is an entity under public law which applies the cash accounting regulations of a federal state or the federal government, the grant is processed through the institutional account procedure.

The DFG transfers the funds approved in the grant to the account designated by the institution. The accounting procedure is conducted through the competent body in the administration of the institution. The necessary documents and information required for proper accounting must be made available to the administration.

2.4.2.2 Application at institutions under private law

If the grant recipient is an institution under private law pursuant to Subclause 2.2.3, the institutional account procedure may be applied if the cash accounting regulations of a federal state or the federal government are applicable to the institution and a written agreement has been reached with the DFG to this effect.

2.4.3 Third-party funding procedure

The funds approved in the grant are transferred with debt-discharging effect to the designated account of the higher education institution (Section 428 German Civil Code [*Bürgerliches Gesetzbuch - BGB*]). The settlement procedure is conducted through the competent body in the administration of the higher education institution.

The funds approved pass into the assets of the higher education institution with all consequences under budgetary and cash accounting law.

The third-party funding procedure applies as a matter of principle to research projects carried out at higher education institutions within the meaning of Section 25 German Framework Act for Higher Education [*Hochschulrahmengesetz - HRG*] or the corresponding regulations of the State Higher Education Acts [*Landeshochschulgesetze*]. In exceptional cases, it can also be applied to grants in which no higher education institution is involved.

2.5 Commencement of funding, duration of funding and change of institution

2.5.1 Commencement of funding

Funding shall begin on the first day of the period of time for which funds are requested for the first time, at the earliest on the calendar day which follows the date on which the grant was awarded, at the latest, however, within twelve months of the calendar day which follows the date on which the grant was awarded.

The right of the DFG to revoke the contractual offer after expiry of the previously stated deadline because of a failure to use the funds approved or at the option of the DFG to also rescind the agreement shall remain unaffected (Subclause 10.2). Before exercising the right of rescission, however, the DFG is obliged to announce this in writing in advance with a period of notice of one month.

2.5.2 Approved duration and extension of duration, end of the funding period

The approved duration of the project is stated in the award letter. The funds approved are only available until the end of the period of time as defined by the commencement of funding and this duration (end of the funding period).

If the approved project is not completed within the duration confirmed in the award letter, a proposal is to be submitted for an extension of the duration containing a justification of why the project cannot be finished in the originally approved period (DFG form 41.45).

www.dfg.de/formulare/41_45

Whether or not the duration is extended is decided by the DFG after examination of the individual case. In the event of an extension, the duration shall end on the new end date stipulated by the DFG. Should no concrete end date be communicated by the DFG, the duration shall end automatically after one year from the date of the notification that an extension of the duration has been granted, unless an earlier end of the project can be derived from the submitted proposal.

2.5.3 Change of institution

In the event of a change of institution, the time already taken by the research project is deducted for the continuation of the research project at the new institution.

2.6 Project leadership

The project leader within the meaning of these guidelines is the person who bears the responsibility for the scientific execution of the approved project and has the right to decide on the concrete use of the funds according to these guidelines and, where applicable, according to the relevant regulations of the research institution or higher education institution. The use of the grant presumes, as a rule, the existence of an employment relationship between the project leader and the higher education institution or research institution at which the project is carried out over the entire duration of the project, at least, however, the existence of relevant work opportunities.

2.7 Project funding and programme allowance for indirect project costs

2.7.1 Project funds within the meaning of these Funding Guidelines are all funds for staff, direct project costs and instrumentation funding serving to cover expenses which can be directly allocated to the project according to business management principles. The regulations regarding non-eligible expenses shall remain unaffected.

2.7.2 The programme allowance for indirect project costs is a flat rate supplement to be used exclusively to cover the indirect project expenses associated with the funding. In particular the regulations pursuant to Subclause 3.6. below shall apply hereto.

2.8 Flexible funding

Flexible funding in accordance with these Funding Guidelines only applies if this is explicitly stated in the award letter.

In the case of flexible funding, the grant amount is available at free disposal of the specifically reviewed project relevant to the grant up to the amount fixed in the grant, providing it serves to achieve the original goal of the project. The provisions of these Funding Guidelines are to be complied with when using the funds.

2.9 Expenses

2.9.1 Expenses within the meaning of these Funding Guidelines only exist insofar as an actual cash outflow has been carried out as per contract.

2.9.2 Eligible expenses

Eligible expenses within the meaning of these Funding Guidelines are all expenses, in compliance with Subclause 3.2, that are paid after the date on which the grant was awarded, insofar as the legal grounds for the payment also arose after the date on which the grant was awarded. In addition, eligible amounts are those for which the reason and the sum are fixed based on a service (e.g. delivery of a piece of instrumentation) to be performed by the end of the funding period, even if the actual payout is not made until after the end date of the grant pursuant to the underlying legal relationship (e.g. hire purchase, purchase on account, travel expenses).

In exceptional cases, expenses are eligible where the legal grounds for the payment arose before the date on which the grant was awarded, insofar as an application was submitted to the DFG for this purpose and approved by the DFG (early start of measures).

2.10 Accounting documents

The accounting documents within the meaning of these Funding Guidelines comprise all books and receipts as well as other invoice documents (e.g. bank statements or comments relating to reallocation pursuant to Subclause 7.2) which are associated with the funding. In addition, the accounting documents also include all documents which are produced by written correspondence with the DFG, in both electronic and paper form.

The minimum storage deadline for the accounting documents is five years beginning with the calculated completion of the project, unless a longer storage period can be derived from other regulations that are to be complied with.

3 Management principles, disclosure obligation and management of the grant

3.1 Earmarking of the project funds, onward transfer of the grant within the scope of cooperations

Project funds may only be used for the project presented in the proposal. Information in the award letter which refers to the content or scope of the project is to be observed.

If it can be derived from the award letter that certain project funds or fund types are only available for a concretely stated purpose, they may not be used for other purposes.

The project funds may be transferred to third parties pursuant to Subclauses 2.2.2 to 2.2.5 which are not grant recipients of the DFG in a grant relationship (classified as a genuine grant for VAT purposes) if the transfer within the scope of a scientific cooperation was the object of the proposal and review and has become part of the grant or this is subsequently approved by the DFG. The basis for the transfer must be a legal relationship that ensures the validity of these Funding Guidelines vis-à-vis the third party. The stipulations pursuant to Subclause 3.6 (transfer of the programme allowance for indirect project costs) shall remain unaffected hereby.

3.2 Non-eligible expenses

Insofar as it cannot be explicitly derived from the grant or the Funding Guidelines, the following costs are not covered by project funding:

- costs in the business management sense based on internal cost allocation insofar as they do not derive from any project-specific expenses,
- personal salaries of the project leaders, except in cases in which funds are made available for funding the employment relationship of the applicant (Subclause 4.9.2),
- expenses for administrative activities,
- expenses for construction and installation measures and for room and building rental,

- expenses for general institution equipment (e.g. EDP and IT equipment, office furniture, tools, protective clothing), for office materials, postage and telecommunication charges or internet access and/or expenses for equipment that are to be counted as appropriate, up-to-date core support,
- operating and service costs (e.g. electricity, gas, water, coolant), service contracts,
- premiums for property insurances, expenses for letters of protection, memberships,
- expenses for the use of service facilities at the higher education or research institution (e.g. computer centres or other services, including scientific services),
- expenses for the completion or repair of instruments, insofar as they are not approved by Subclause 5.2.4,
- fees charged by authorities in connection with the realisation of the project,
- value-added tax to the extent that it can be deducted as input tax. The DFG reserves the right to claim input tax refunds in this respect (Subclause 3.12).

For information on the eligibility of usage costs for major instrumentation and core facilities (cf. DFG form 55.04) as well as project-specific costs for the acquisition, breeding and keeping of laboratory animals (cf. DFG form 55.03), see:

www.dfg.de/formulare/55_04

www.dfg.de/formulare/55_03

3.3 Management principle

The funds approved are to be used economically and in a cost-effective manner. They are not bound to a certain budget year, unless otherwise regulated for individual funding programmes. Funds designated as blocked in the grant may only be used after the block has been lifted by the DFG.

3.4 General disclosure obligation

Following the award of a grant, the grant recipient is required to inform the DFG without delay in text form (preferably via the DFG's elan Portal, e-mail or fax) of all significant changes in actual circumstances, in particular of those which are fundamental to a business and/or contractual relationship, by stating the allocated reference number (ref. no.) and the cost item number (e.g. change in address details, change of bank details, termination or other changes in the employment relationship, death of the applicant, receipt of further funding for the same research project, grants from third parties, discontinuation of the intended use or discontinuation or change in other circumstances decisive for the

grant, such as the application for or opening of insolvency proceedings against the assets of one of the persons or institutions involved in the grant or its administration or the dissolution of such an institution).

Further special disclosure obligations can be derived from the award letter and/or the regulations set out in these Funding Guidelines.

Any change of research institution and/or project leadership must be approved by the DFG.

3.5 Placement of orders

Orders are, as a rule, to be placed with suitable companies at reasonable prices on a competitive basis and always by way of documented award procedures.

If a procurement order cannot be placed at market prices and/or the grant recipient is affiliated with the commissioned company under corporate law, the DFG is, upon request, to be granted the right to inspect the basis on which the offer has been calculated. If the prices are unreasonably high or if the inspection of the calculation basis is refused, the DFG reserves the right not to recognise the corresponding expenses as being covered by the grant.

Otherwise the grant provisions that are applicable to the financial management of the grant recipient shall apply.

The regulations on procurement through the Central Procurement Office of the DFG shall also remain unaffected.

3.6 Programme allowance for indirect project costs

- 3.6.1 The programme allowances for indirect project costs are intended for use exclusively by the higher education and research institutions in Germany which have issued their own internal guidelines on transparent and verifiable use (see Subclause 3.6.3.). Providing they are not public research and development institutions in receipt of basic funding from the federal states, grant recipients that are entities under public law or non-profit institutions may receive programme allowances for indirect project costs. The programme allowance for indirect project costs is granted as a share of the direct project expenses. The amount of this share is stipulated in the award letter.

- 3.6.2 The programme allowance for indirect project costs is a flat rate supplement which is intended exclusively to cover the indirect project expenses associated with the funding.
- 3.6.3 The higher education institution or research institution shall decide on the use of the programme allowance for indirect project costs in compliance with the legal stipulations. The programme allowance for indirect project costs is to be entered in the general budget and the entered funds are to be used in a transparent and verifiable manner. For this purpose, the receiving higher education institution or research institution shall issue its own guidelines which establish the following:
- the expense items/cost elements to be subject to cost relief,
 - the internal distribution of the cost relief and
 - the underlying legal conditions to which the funds entered in the general budget are subject.

The relief of the indirect project expenses is in particular possible in the cost elements and organisation units listed in the "Appendix – Programme allowance for indirect project costs".

The guidelines are to be submitted to the DFG upon request as proof of the entitlement to the programme allowance for indirect project costs.

- 3.6.4 The funds of the programme allowance for indirect project costs may not be used to reinforce the project funds and vice versa.
- 3.6.5 They may not be used to generate income for a higher education institution or research institution that is subject to corporation tax. A participation in losses is excluded.
- 3.6.6 They may not be used for purposes which are primarily for the benefit of medical care. As a rule, this is the case if the expense in question was paid without it being linked to research.
- 3.6.7 They may in exceptional cases be transferred into future budget years. If the funds are not used within the first three months of the following budget year in accordance with these Funding Guidelines and the guidelines of the receiving institution, they are to be repaid immediately.
- 3.6.8 With each use of the funds from the programme allowance for indirect project costs, the principles of proper accounting as well as of cost effectiveness and economy are to be complied with.

If the pro rata programme allowance for indirect project costs is transferred in addition to project funds according to the regulations in Subclause 3.1, the receiving institution also has to fulfil all prerequisites of Subclause 3.6 and notify the transferring institution of the existence of the guideline according to Subclause 3.6.3.

- 3.6.9 If project expenses are not recognised after an audit of the proof of use or if funds are additionally made available by subsequent grants and spent, the volume of the programme allowance for indirect project costs shall be changed accordingly. This shall also apply to changes in the recognised project expenses as a result of reductions in the project expenses or claims for repayment in the course of an audit of the final proof of use (Subclauses 3.12, 9).
- 3.6.10 The programme allowance for indirect project costs is paid out on a pro rata basis with each disbursement of funds.
- 3.6.11 The grant recipient has to prove proper use in accordance with these Funding Guidelines and its own guidelines at the request of the DFG. If the entitled institution has an internal auditing department, the implementation of the guideline model is to be placed on the audit plan at regular intervals. If a regular audit of annual financial statements is conducted at the entitled institution by commissioning an auditing company, the guidelines are to be made the subject of the regular audit.

3.7 Written correspondence

All written correspondence with the DFG must be carried out separately for each grant under the ref. no. of the respective award letter and the accounting number listed therein.

3.8 Procedural principles

If the grant recipient is a legal entity under private law that is treated as a legal entity under public law (Subclause 2.2.3), a legal entity under public law or a higher education institution, the funds approved, including the programme allowance for indirect project costs, are to be managed through the budget of the institution according to the provisions of budgetary and cash accounting law or funding law applicable to this institution, unless otherwise derived from these Funding Guidelines or the grant.

All other grant recipients shall manage the funds in compliance with the respectively valid regulations of the Funding Guidelines of the DFG.

3.9 Accounting, receipts

The accounting is oriented to the provisions applicable to the institution, unless otherwise derived from these Funding Guidelines. The principles of proper accounting (GoB) are to be complied with. Receipts in connection with the approved project shall remain with the institution according to the corresponding regulations for the period of time regulated therein. With regard to the minimum retention period, reference is explicitly made to Subclause 2.10.

3.10 Request for funds, right of retention and repayments

3.10.1 Request for funds

The funds are to be requested respectively from the DFG for a period of up to three months in advance as required. They may only be requested when they are required for due payments for the project. Funds must be claimed by no later than within 12 months of the calendar day which follows the date on which the grant was awarded.

3.10.2 Right of retention

3.10.2.1 General

In case of substantial breaches of obligations under these Funding Guidelines on the part of the grant recipient, the DFG reserves the right to withhold the funds approved until the grant recipient properly satisfies their obligations. Such a breach of obligations will be reprimanded in writing by the DFG. The right of retention of the DFG shall end as soon as the grant recipient remedies the circumstances that led to the breach of regulations and creates conditions which are suitable for the required use of the funds. The remedy of the condition that is in breach of the obligations is to be reported and presented to the DFG by the grant recipient in an adequate form. Following this, the DFG is entitled to check whether proper conditions prevail so that the funds approved can be disbursed again.

3.10.2.2 Extension of the right of retention to further funding relationships of the same grant recipient

The right of retention that is to be exercised because of a breach of obligations within the meaning of Subclause 3.10.2.1 may in exceptional cases also establish a right of retention in another funding relationship involving the same grant recipient who is in

breach of the obligations. The prerequisite is, however, that a repeated act in breach of the obligations by this grant recipient already exists or there are substantiated facts which allow a future contractual conduct in breach of the obligations to appear highly likely, so that the achievement of the contractual purpose is in jeopardy.

3.10.2.3 Right of retention in case of third-party funding – assumption of co-liability

If only one grant recipient is at fault for a breach of obligations within the meaning of Subclause 3.10.2.1 in the case of third-party funding, the other grant recipient shall also be responsible for this fault insofar as they fail to prove that they are not responsible for the breach of obligations.

This assumption of co-liability shall also apply to the same extent in the cases of Subclause 3.10.2.2 if a breach of obligations from another funding agreement affects the concrete funding agreement of a recipient of third-party funding.

3.10.3 Repayments

As soon as it is known that the funds requested for the period of time stated in Subclause 3.10.1 will not be required, these are to be repaid to the DFG without delay and without request, unless the timely settlement of a claim would be at risk as a result of the repayment. Possible deviations from this regulation are stipulated in the special terms and conditions for the individual programmes.

Reference is explicitly made to possible default interest in case of the non-use of the funds (Subclause 10.4).

3.11 Income in connection with the funded project

Any use of the funds approved for generating income that is subject to corporation tax is excluded for the duration of the grant.

Income generated in connection with the funded project through sales proceeds of objects financed with DFG funds (sale of laboratory animals, equipment that has become dispensable, commodities, etc.) is to be paid to the DFG. It may not be offset against the grant.

3.12 Reduction in project expenses (value added tax implications of new statutory or official provisions)

If value added tax is included in the calculation of the amounts approved by the DFG and if the grant recipient is entitled to deduction of input tax after the grant was awarded, the approved amount is reduced accordingly. The grant recipient has to report the entitlement to deduction of input tax to the DFG without delay, no later than when the value added tax assessments have been announced by the tax authorities.

Input tax amounts refunded by the tax authorities with retroactive effect are to be forwarded to the DFG in full, insofar as projects funded by the DFG are affected. This shall also apply if the retroactive refund is not carried out until after completion of the project. The repayment claims also comprise the interest refunded by the tax authorities (on a pro rata basis).

If the retroactive input tax refund is not forwarded to the DFG in full, default interest is applied in the amount of five percentage points above the base lending rate. The interest run begins three months after refund of the input tax amounts by the tax authorities. If the project expenses are reduced due to statutory or official provisions, the aforementioned provisions shall apply accordingly.

3.13 Compliance with the EU Framework for State Aid

It is mandatory to comply with the regulations of the current version of the EU Framework for State Aid for Research, Development and Innovation (2022/C 414/01), hereinafter EU Framework. In particular, the rules set out in Section 2.2.2 “Collaboration with undertakings” of the EU Framework are relevant to the participation of companies in funded projects run by grant recipients. The participating companies must not receive any indirect state aid as a result of the grant. This requirement is deemed to have been met, in particular in accordance with Section 29(d) of the EU Framework, if the participating companies only receive access to or are assigned intellectual property rights developed by the grant recipient through the funded project in return for standard market compensation.

4 Staff and employment contracts

4.1 General information – employer obligations

Insofar as the DFG finances expenses for staff, it shall at no time assume the role of the employer. If obligations which result from the position as employer are not fulfilled, the DFG shall not assume any responsibility for misconduct which has occurred. The employer is independently responsible for complying with the statutory obligations and the regulations of these Funding Guidelines, in particular for complying with the prohibition of unfair advantage.

The employer shall hire the staff, pay their remuneration and be responsible for the proper remittance of the taxes, contributions to social insurance (pension, unemployment, health and long-term care insurance) and other duties. In case of doubt regarding the obligation to pay income tax, the locally competent tax authorities shall decide; in case of doubt regarding the obligation to pay social insurance, the competent social insurance institution shall decide.

The following regulations shall apply generally, unless stated otherwise in the special regulations for individual funding programmes.

4.2 Funding for staff

4.2.1 General

As a matter of principle, the DFG grants funding for staff in the form of fixed lump sums. Funding for staff may only be used for employment contracts subject to social insurance contributions, unless stated otherwise in these Funding Guidelines or the award letter. The funds are available up to the approved amount for the funding of payments warranted under the collective agreement. This also includes

- collectively agreed and statutory auxiliary costs,
- employer's shares for social insurance,
- actually paid employer's shares for supplementary pension insurance in accordance with Section 25 Collective Agreement for the Public Service [*Tarifvertrag für den Öffentlichen Dienst - TVöD*] (Federal and State Government Employees' Retirement Fund Agency [*Versorgungsanstalt des Bundes und der Länder - VBL*] or, if VBL is not possible, for comparable supplementary pension insurances such as Pension

Association of Publicly Sponsored Companies [*Versorgungsverband bundes- und landesgeförderter Unternehmen - VBLU*]), as well as

- allowances, which the employer may grant on the basis of the applicable collective bargaining law, and performance-based remuneration components (Section 40 Collective Agreement for the Public Service of the Federal States [*Tarifvertrag für den Öffentlichen Dienst der Länder - TV-L*] or comparable collective agreement regulations).

Other allowances and non-tariff benefits cannot be reimbursed at the expense of DFG funds.

If the staff funding approved for the project is not sufficient to finance the collectively agreed payments for staff required to carry out the project within the employment period specified in the grant (additional requirement for staff necessary for the project due to a collective agreement), additional funds may be provided upon request, providing each of the staff members employed correspond to the approved personnel cost categories in all instances (DFG form 41.44).

www.dfg.de/formulare/41_44

The basis for calculation of the amount of the additional requirement due to a collective agreement is the respective actual employment duration in months. An additional requirement due to a collective agreement can be granted in the approved staff cost category for the duration of the approved employment within the originally approved project duration, i.e. not during the cost-neutral extension of the duration. The funds for the additional requirement due to a collective agreement are bound to the person for whom the additional requirement due to a collective agreement was applied for; reallocation of these funds is not permitted.

Supplementary funds to cover an additional requirement due to a collective agreement shall only be made available and paid out if the funds still available to the grant recipient or that have not yet been drawn down by them are not sufficient to cover the additional requirement, or if these funds have been set aside for other expenses that are necessary for the project and no funding for staff has been reallocated to reinforce other fund types.

When applying for an additional requirement due to a collective agreement, the reasons for the additional requirement due to the collective agreement and the utilisation of the

approved staff funding in the course of the project to date must be documented for the person concerned.

An application for an additional requirement due to a collective agreement may only be submitted up to the submission of the final proof of use; however, the application must be submitted no later than within 12 months of the date of the end of the funding period (cut-off deadline).

4.2.2 Staff abroad

If grant recipients with their registered seat or place of residence in Germany employ staff abroad, the employees are – unless otherwise determined or agreed in an individual case – to be remunerated according to the customary local rates up to the employment duration stipulated in the grant, including the statutory auxiliary staff costs.

If the staff expenses exceed the funding for staff provided within the approved employment duration, additional funds can be made available upon request insofar as the employed staff correspond to the staff cost categories that were applied for, but no more than the amount of the staff cost rates stipulated by the respective DFG partner organisation. If no staff cost rates have been stipulated, the DFG partner organisation can confirm the appropriateness. If it is not possible to obtain details from a DFG partner organisation, the customary local rates and appropriateness of the staff rates concerned can be proven to the DFG in a comparable manner, in particular a calculation is to be submitted to the DFG showing the amount of the funding for staff that is required with regard to the outstanding project duration.

4.3 Selection of staff

The project leader named in the grant shall decide on the selection of the staff.

4.4 Employment contracts

4.4.1 General

4.4.1.1 Duration of contracts

The duration of contracts should, as a rule, correspond to the project duration. When stipulating the duration of contracts for academic staff in the qualification phase, the qualification objective of the holder of a position should be adequately taken into account.

4.4.1.2 Structure

A clear allocation to the corresponding DFG project must be possible for all funding for staff approved by the DFG. This is usually done by including the DFG reference number of the specific DFG-funded project or another clear allocation to the funding (e.g. an individual cost object) in the employment contract and by specifying the type of activity. The clear allocation can also be demonstrated by promptly posting the staff expenses to the DFG project account, whereby the posting should be carried out within one month of the voucher date if possible, but no later than after three months.

4.4.1.3 Relevant collective bargaining law and classification of staff

Staff must be classified according to the job characteristics of the federal or state pay scale applicable at the institution (Annex 1 of the collective agreement on the federal pay scale (TV EntgO) or Annex A to TV-L; within the scope of application of the collective agreement for the public service of the state of Hesse (TV-H) according to the job characteristics of the pay scale for TV-H (Annex A to TV-H)).

The collective bargaining law relevant to the institution applies. If the relevant collective bargaining law is based on an in-house collective agreement that deviates from both the TVöD and the collective agreement applicable to the respective federal state (e.g. TV-L), the in-house collective agreement shall only apply insofar as the remuneration does not exceed the comparable rates under the TVöD. Sentences 2 et seq. of this Subclause apply accordingly to institutions without a collective agreement.

In the case of a personal grant, the grant recipient must be guided by the collective bargaining law of the institution at which they are employed. Sentences 2 to 4 of this Sub-

clause apply accordingly. The pay group that may be agreed in this case must be determined in agreement with the HR department of the institution before the employment contract is concluded. A job description for the prospective employee is to be made available to the HR department before conclusion of the contract for assessment of the classification in accordance with the pay scale.

If the grant recipient has no employment relationship at an institution in the event of a personal grant, the TVöD or the collective agreements that supplement or amend it shall apply.

4.4.1.4 Funding of allowances

The DFG only assumes the funding of allowances within the scope of funding for staff if these are reasonable. The DFG explicitly reserves the right to conduct an appropriateness check in the respective individual case.

4.4.2 Employment contracts in the case of personal grants and institutional grants

4.4.2.1 Information obligation regarding the supplementary pension insurance

If staff for whom funds have been approved cannot be covered by supplementary occupational pension insurance via the VBL, they must be informed of the possibility of comparable supplementary occupational pension insurance¹. The DFG may reimburse contributions in accordance with Section 25 TVöD, cf. Subclause 4.2.1.

4.4.2.2 Disclosure obligation in case of incapacity to work

Periods of absence of the staff of more than six weeks are to be reported to the DFG in writing (e.g. incapacity to work, statutory maternity protection periods, parental leave).

4.4.2.3 Employment contracts in the case of personal grants

If the grant recipient is a natural person, they shall hire the staff and assume the position of employer within the meaning of the law.

¹ Supplementary occupational insurance policies are offered by various providers, e.g. the VBLU.

If such a grant recipient is employed at an institution under private law within the meaning of Subclauses 2.2.2 or 2.2.3, they are permitted, in exceptional cases, to make use of the staff already employed at the institution under an existing employment contract by assigning them to the approved project and submit this expenditure to the DFG. In addition, they can arrange for new staff to be employed based on an employment contract with the institution at which they are employed.

The special regulations regarding the individual funding programmes in these Funding Guidelines may contain further provisions in this respect.

4.4.2.4 Employment contracts in the case of institutional grants

The grant recipient (Subclauses 2.2.2 - 2.2.4) shall hire the staff and assume the position of employer within the meaning of the law.

An employment contract shall be concluded according to the applicable regulations at the institution in consideration of and compliance with these Funding Guidelines.

4.4.3 Employment contracts and civil servant relationships with higher education institution grants and third-party funding

4.4.3.1 Employment contracts

The employees are to be hired as employees of the federal or state government or the institution/higher education institution.

4.4.3.2 Civil servant relationships and employment relationships similar to those under civil service law

4.4.3.2.1 Real civil servant relationships

The DFG funds the remuneration of civil servants who work for the DFG-funded project in accordance with the applicable state/federal civil service and state/federal salary laws.

In addition to paying the actual salary, the DFG also funds allowances (but not flat-rate allowances) and pension supplements – the latter, however, only up to 30 per cent of the pensionable salary. If civil servants retire from service without pension entitlement, the pension supplements paid are to be offset pro rata temporis against the contributions

to the statutory pension insurance scheme. This applies to all cases in which the civil servant relationship was established after 29 September 2009.

4.4.3.2.2 Employment contract with salary under civil service law

If, in individual cases, particularly when hiring a professor (e.g. in connection with the Heisenberg professorship or Mercator Fellows), a civil servant relationship cannot be established for staff who are normally civil servants, an employment contract under private law must be concluded which is based on the applicable state/federal salary law with regard to the remuneration to be agreed.

4.5 Student assistants/research assistants, visiting researchers, other assistants

Research assistants are persons who have completed their final examinations (Diplom, Magister, master's degree, bachelor's degree with the right to pursue a doctorate) and provide support services in research and teaching and related administrative activities. Student assistants are persons who perform the aforementioned activities and are enrolled at a higher education institution but do not yet hold a recognised degree. Research assistants and student assistants within the meaning of this Subclause are not bound by the collective agreement pursuant to Section 1 Para. 3 TV-L.

An employment contract must be concluded with a research assistant or student assistant at the institution in accordance with the applicable rules. Remuneration is also oriented to the respective regulations of the institution. The weekly working hours may amount to a maximum of half of the regular working hours of a full-time employee. The hours of work are to be recorded on a time sheet. Student assistants may not be employed to prepare dissertations for completion of a degree.

Foreign visiting researchers can be employed according to the applicable regulations at the institution.

School pupils can be employed as assistants according to the respective regulations of the institution.

Other assistants, in particular local workers abroad, are to be employed according to the local standards. Information in this regard is to be obtained from the respective German embassy.

4.6 Contracts for work and services

4.6.1 Request for approval of the reallocation of approved funding for staff to funds for a contract for work and services

If, in exceptional cases, an employment contract cannot be concluded for practical or legal reasons, the reallocation of approved funding for staff to funds for a contract for work and services requires the prior written consent of the DFG.

The institution/higher education institution is responsible for the legal approval of the contract for work and services, in particular for distinguishing it from a (de facto) employment relationship; in the case of an exclusively personal grant, the responsibility lies with the grant recipient.

Prosecution costs or subsequent claims on the part of the social insurance agency cannot be financed from the approved funding.

4.6.2 Special account procedure

If the contract for work and services is processed through the special account procedure, a copy together with the relevant invoice is to be sent to the DFG after conclusion of the contract with the proof of use.

4.6.3 Tax obligations

As a matter of principle, the contractor is required to fulfil the tax obligations arising from the remuneration, unless in exceptional cases the client as the service recipient is the tax debtor due to special statutory regulations (reference is made to Section 13b German Value Added Tax Act [*Umsatzsteuergesetz - UStG*])

4.7 Request for additional funds in case of extensions to the employment relationship after periods of absence within the meaning of Section 2 Para. 5 No. 3 and 6 German Act on Fixed-Term Employment Contracts in Science [*Gesetz über befristete Arbeitsverträge in der Wissenschaft - WissZeitVG*]

If an employment relationship concluded pursuant to Section 2 Para. 1 German Act on Fixed-Term Employment Contracts in Science (WissZeitVG) (qualification limitation) was interrupted due to

- a) the regulations of the German Maternity Protection Act [*Mutterschutzgesetz - MuSchG*] or the German Parental Allowance and Parental Leave Act [*Bundeselterngeld- und Elternzeitgesetz - BEEG*] or
 - b) periods of incapacity to work because of illness where there is no entitlement to continued payment of remuneration by law or according to a collective agreement
- and the employment relationship is extended with the consent of the employee pursuant to Section 2 Para. 5 No. 3 or No. 6 WissZeitVG, it is possible to apply to the DFG for additional funds for the period of absence from the DFG project using form 41.44, providing no further funds are available for this employment. The duration of the project shall not be extended automatically with the extension of the employment relationship; an extension of the duration is to be applied for separately (cf. Subclause 2.5.2). Additional funds may only be provided for the duration of the project. The grant recipient must document the use of the funds of the approved position in a transparent manner.

In accordance with the original grant, the additional funds requested for the extension must continue to be used for the qualification of the employee.

4.8 Auxiliary staff costs

Expenses for job advertisements, travel for interviews and when starting the new position can be financed from the approved funding. However, expenses for interview and business trips are only reimbursed if the federal or state travel expenses law applicable to the institution permits reimbursement. If neither federal nor state travel expenses law applies at the institution, the regulations of federal travel expenses law shall apply accordingly. If the project leadership demonstrates that it is cheaper to conduct several interviews abroad than to have these take place in Germany, the assumption of these travel expenses is also possible. The expenses are to be financed from the approved funds. They cannot be used as an application to justify an additional requirement due to a collective agreement.

The law relevant to the institution shall apply to separation allowance and relocation cost allowance. If these regulations deviate from both the TVöD and the collective agreement applicable to the respective federal state, the allowances shall not exceed the TVöD rates. An additional prerequisite for the relocation cost allowance is that the project staff are remunerated from DFG funds for the project for at least an additional year after relocation.

4.9 Funding of the applicant's employment relationship

4.9.1 General information

If the position of the applicant is financed from funding for staff, the work obligation of the funded person shall be limited to the processing of the funded project and the scientific services directly associated herewith. The employer may not exert any influence on the independent processing of the research project funded by the DFG by issuing official instructions. Otherwise, the regulations of Subclause 4 shall apply.

4.9.2 Temporary positions for principal investigators

Persons funded by the DFG with a temporary position for principal investigators are obliged to dedicate their full working hours to the project named in the grant.

Teaching activities of a maximum of two hours per week during the semester can be carried out within the regular weekly working hours of the DFG-funded position. Any teaching activities or other services provided for the host research institution that are not related to the project (e.g. routine clinical work or participation in patient care) must take place outside the regular weekly working hours of the DFG-funded position and must be agreed on with the research institution in accordance with the applicable laws on secondary employment.

If the funding is carried out through a non-university research institution which is obliged to cooperate, 45% of the costs must be financed by the research institution itself. As long as the temporary position for principal investigators is used, the funds for this are earmarked. If the holder of a temporary position for principal investigators transfers to a position that is funded otherwise within academia, the remaining funds from the temporary position for principal investigators shall be available according to the customary reallocation regulations (cf. Subclause 7.2). If this requires a change in institution, the relevant prerequisites are to be complied with. The same shall apply if the project is transferred to another researcher.

4.9.2.1 Part-time work

The temporary position for principal investigators can be a part-time position, but it may account for no less than 50% of the regular working hours, providing this is justified based on family reasons (childcare or relatives that require care) or personal reasons (disability or chronic illness); a lower volume of hours is only possible in connection with parental

leave – the position may be no less than 20% . The DFG must be notified in advance of the part-time nature of the position. The project duration shall be extended accordingly. The employment contract is to be adapted as necessary.

The host institution has to agree to the period of the duration of the temporary position for principal investigators that is extended as a result of the work being carried out on a part-time basis.

4.9.2.2 Interruption of the temporary position for principal investigators

The use of the temporary position for principal investigators may be interrupted for important reasons in coordination with the DFG. If the use of the temporary position for principal investigators is interrupted, no funds can be drawn down for the project for the period of the interruption.

4.10 Replacements

4.10.1 Replacements using funding for staff that becomes available

Should project staff take periods of absence due to statutory entitlements, e.g. for maternity leave, parental leave, care of relatives with care level or long-term illness of the employee, a replacement may be hired in order to ensure continuation of the scientific work.

The remuneration and the scope of employment of the replacement shall be assessed according to the originally approved staff cost category and the originally approved scope of the position. The replacement shall be financed from the funds of the position affected by the period of absence; the employment duration and scope shall correspond to the actual period of absence. If the period of absence of the replaced employee lasts for longer than the employment relationship agreed with them, the possibility of the replacement employment shall end with the originally agreed end of the employment relationship of the replaced employee.

4.10.2 Replacement of the project leader using approved replacement funds

If funding for staff is approved for the replacement of the project leader in the grant (e.g. module replacement), the remuneration of the replacement may not exceed the amount of the remuneration of the replaced person.

5 Funds for direct project costs and instrumentation

5.1 Consumables, commodities

Consumables and commodities are to be procured by the project leader, if applicable, through the responsible departments of the institution. Non-consumable commodities purchased or produced with DFG funding become the property of the institution; they are to be inventoried according to the institution's regulations. Financing from DFG funds is to be marked in the inventory list.

The DFG reserves the right to request the transfer of commodities to itself or third parties or to claim compensation for value if the project leader transfers to another institution during the period of the DFG research project. The DFG is to be notified hereof in writing without delay.

5.2 Scientific instrumentation, software

5.2.1 General information

The project management must, in agreement with the institution, jointly establish the requirements for set-up and operation of the instrumentation or for the installation and use of the software. Instrumentation or software are always procured under the condition that these are used for the funded project in line with the domiciliary rights and the other applicable regulations of the corresponding institution.

The DFG reserves the right to have ownership of instrumentation or software procured with DFG funds for the funded project transferred to itself or to third parties or claim replacement of value if the project leader transfers to another institution during the period of research work financed from DFG funds. The DFG is to be notified hereof without delay.

5.2.2 Acquisition costs exceeding €50,000

Instrumentation whose acquisition costs (purchase price including value added tax and secondary costs) individually exceed €50,000 shall be procured by the Central Procurement Office of the DFG. Unless otherwise determined in an individual case, ownership of all procured instrumentation shall pass to the institution or the state. These items of instrumentation are to be recorded in an inventory according to their intended use. Financing from DFG funds is to be marked in the inventory list.

5.2.3 Acquisition costs of less than €50,000

Unless otherwise determined or agreed in an individual case, the institution shall procure by agreement with the project leader any instrumentation whose individual acquisition costs (purchase price including value added tax and auxiliary costs) do not exceed €50,000 and also software. If the purchase price has increased compared to the grant, the DFG makes further funds available on request if the additional requirement cannot be covered by savings elsewhere.

Unless otherwise determined in an individual case, ownership of all procured instrumentation shall pass to the institution or the state. These items of instrumentation are to be recorded in an inventory according to their intended use. Financing from DFG funds is to be marked in the inventory list.

5.2.4 Repair of DFG-funded instrumentation

If DFG-funded instrumentation requires repairs caused by the project, these expenses can be covered by the funds approved for the project without the special consent of the DFG. If it is not possible to cover these from the funds approved, the DFG can make additional repair funds available on request prior to placement of the repair order. DFG form 22.30 is to be used for this purpose.

www.dfg.de/formulare/22_30

When funding instrumentation in connection with DFG projects, the DFG assumes the institution in which the DFG instrumentation is installed and used will cover customer maintenance costs. The expenses to be borne also include the service and measures to maintain the operational readiness of the instrumentation and commodities concerned. The institution shall be liable for any fault.

5.3 Publication funds, central documentation

The grant recipients should collaborate in the possible central documentation of expenses for publications at their institution in order to avoid duplication with other DFG funds (e.g. for open access).

5.4 Travel

- 5.4.1 Expenses for travel can be charged if the travel was necessary for carrying out the project or for presentation of the research results. Travel expenses may also be charged if the travel serves to make the research results available for discussion within the research community.
- 5.4.2 For accounting purposes, the provisions of the German Travel Expenses Act [*Reisekostengesetz*] applicable to the person or institution addressed in the grant are to be applied. If neither the Federal nor the State Travel Expenses Act applies, the regulations of the Federal Travel Expenses Act shall apply accordingly. This shall also apply if the grant recipient invites researchers from abroad to Germany.
- 5.4.3 Travel and maintenance expenses of partners from abroad can only be charged if these are not financed by a responsible foreign partner organisation. The customary local travel expense regulations of the foreign research institution of the travelling person shall apply, whereby the reimbursement is limited to the rates of the federal or state travel expense regulations applicable to the grant recipient. If neither the German Federal Travel Expenses Act [*Bundesreisekostengesetz*] nor a German State Travel Expenses Act [*Landesreisekostengesetz*] applies to the institution or the person in question, the regulations of the German Federal Travel Expenses Act must be applied accordingly. A reimbursement of the travel expenses is limited by the amount of the grant, an increase is not possible.
- 5.4.4 Insofar as lower rates or a regulation that deviates from Subclause 5.4 are stipulated or agreed in the grant, only these can be taken into account for accounting purposes.
- 5.4.5 The grant recipient can compensate CO₂e emissions caused due to business trips within the meaning of Subclause 5.4.1 by acquiring so-called CO₂ certificates.

The emissions produced by business trips are to be determined using a calculator recommended by the Federal Environment Agency. One CO₂ certificate can be purchased for each tonne of carbon dioxide equivalent emitted.

The CO₂ certificates must be produced by projects that have been certified according to UN rules under the Clean Development Mechanism (CDM) or meet the gold standard or equivalent standards.

Information on the possibility of CO₂e compensation can be found on the DFG website (DFG form 71.03).

www.dfg.de/formulare/71_03

5.5 Workshops and events

If a workshop or an event is held, only the costs for the scientific part of the event are assumed. Additional meal expenses can be claimed pursuant to the state or federal travel expense regulations applicable to the grant recipient. If neither the German Federal Travel Expenses Act [*Bundesreisekostengesetz*] nor a German State Travel Expenses Act [*Landesreisekostengesetz*] applies to the institution or the person in question, the regulations of the German Federal Travel Expenses Act must be applied accordingly.

6 Equity and diversity measures

6.1 Standard Allowance for Equity and Diversity

Spending of the standard allowance for equity and diversity is purpose-bound. Only those additional, project-related measures may be financed with the standard allowance for equity and diversity, which contribute to

- promoting gender equality in research,
- promoting diversity in science and the humanities or
- making jobs in science and academia more family-friendly (including care).

Only measures for scientific members of the project can be financed. Equity and diversity measures must be financed through the research institution or higher education institution.

Further information and examples of possible use of the funds can be found in DFG form 52.14 on the module Standard Allowance for Equity and Diversity at

www.dfg.de/formulare/52_14.

6.2 Gender inclusion funding for spokespersons

If approved, gender inclusion funding for spokespersons is available to the spokesperson of research networks if they belong to the gender that is underrepresented at management level in the relevant field. The DFG must be informed immediately of any change in the leadership position. In the event of a change to a person not entitled to hold such a position, only the permanent obligations entered into up to the time of the change may continue to be financed from the gender inclusion funding.

Further information and examples of possible use of the funds can be found in DFG form 52.12 on the module Coordination at

www.dfg.de/formulare/52_12.

7 Flexible funding

7.1 General information

An explicit rejection in the grant of the respective project may not be circumvented, the achievement of the project objective must not be jeopardised and the project objective must not be changed. The regulations regarding non-eligible expenses shall remain unaffected. Further details can be derived from the respective award letter.

7.2 Reallocation within the scope of the flexible funding

Subject to special provisions in these Funding Guidelines, in the award letter, and in the regulations regarding the additional requirements due to a collective agreement, the estimates of the expense types staff and funding for direct project costs can be reciprocally reinforced (reallocation) without consulting the DFG, insofar as it serves the project. This shall also apply if no amounts for staff funds or funding for direct project costs are included in the original grant.

The reasons for the reallocation must be recorded in writing in the accounting documents. Reference is made to the right to audit the use of the funds (Subclause 9).

7.3 Exceptions from flexible funding

- 7.3.1 The funds approved for scientific instrumentation whose acquisition costs (purchase price including value added tax and auxiliary costs) individually exceed €50,000 (instrumentation funding) cannot be used to augment other estimates if the procurement is carried out by the DFG. If such instruments are to be procured from saved funds for staffing or direct project costs, the general rules for scientific instrumentation apply (Subclause 5.2).
- 7.3.2 Insofar as funding for staff is provided to finance the employment relationship of the applicant (for example temporary position for principal investigators, Emmy Noether Programme, Heisenberg Programme, Walter Benjamin Programme) or in another way only for a certain person, this cannot be used to augment other estimates, nor can it be augmented itself in order to extend the employment duration stated in the award letter. Subclause 4.9.2. applies to the temporary position for principal investigators.
- 7.3.3 If, in case of the funding for staff approved in the grant, the replacement of the project leader is financed (Subclause 4.10), these funds are excluded from the flexible funding and cannot be used to augment other estimates.
- 7.3.4 The approved standard allowance for equity and diversity cannot be used to augment other estimates (Subclause 6.1).

8 Proof of use

8.1 General

The use of the funds is to be proven to the DFG separately for each grant according to the reference number and the cost item number.

Evidence is to be provided of the income and expenses of the completed project, in the case of longer lasting funding the income and expenses of the completed calendar year, in each case until the respectively applicable deadlines, unless otherwise derived from the special regulations of the funding programme or the grant.

The corresponding DFG accounting forms must be used.

www.dfg.de/formulare

The use in accordance with the purpose of the funds and the accuracy of the proof of use are to be certified by the grant recipient.

Residual funds may no longer be used after the end of the funding period. They are to be returned to the DFG.

Due to the compensatory effect of the programme allowance for indirect project costs, a programme allowance for indirect project costs is waived for these funds.

8.2 Special account procedure

When processing the grant through a special account, the income and expenses for the first calendar half-year (1 January to 30 June) are to be proven by 15 August of the current year and for the second calendar half-year (1 July to 31 December) by 15 February of the following year. In the event of accounting via the special account procedure using an institutional account, the income and expenses of the completed calendar year are to be proven respectively by 15 April of the following year. Amounts not recognised in the audit of the proof of use are to be transferred back to the DFG without delay, insofar as they have been drawn down. This shall also apply within the scope of an audit according to Subclause 9.

Original invoices must be attached to the proof of use (a duplicate/copy of the invoice may be submitted by way of an exception in the case of institutional grants).

Invoices that are not readily comprehensible to a non-expert third party require a separate explanation. Receipts must be submitted in case of cash payments. Bank receipts with details of the exchange rate in case of an exchange are to be submitted.

Receipts in a foreign language are to be translated in keywords. In the case of expenses in foreign currency, the equivalent value in Euro currency is to be stated on the receipt.

Proof of cashless payments (account statements, etc.) must only be submitted to the DFG upon request.

In the case of personal grants for use abroad that are to be processed through an institutional account, expenditure receipts only have to be submitted on request.

8.3 Institutional account procedure

When processing the grant via the institutional account procedure, the income and expenses of the closed calendar year are respectively to be proven to the DFG by 15 April of the following year. The use of the funds in accordance with the purpose is to be certified by the project leader, the accuracy of the proof of use by the institution. Amounts not recognised in the audit of the proof of use are to be transferred back to the DFG without delay, insofar as they have been drawn down. This shall also apply within the scope of an audit according to Subclause 9.

8.4 Third-party funding procedure

In the third-party funding procedure, the income and expenses for the 1st and 2nd calendar year of use must be documented in an initial proof of use (as of 31 December of the 2nd calendar year) by 15 April of the 3rd calendar year, unless a final proof of use is possible earlier. For a full 3rd calendar year of the use of the grant, where applicable, a further proof of use as yearly proof (per 31 December) is to be sent by 15 April of the following year.

In addition, the proof of use procedure pursuant to this Subclause can be applied by separate agreement between the DFG and an institution under private law within the meaning of Subclause 2.2.3 or an entity under public law.

8.5 Final proof of use

The final proof of use must be submitted as soon as possible after the last transfer of funds for the project, but no later than 12 months after the end of the funding period. Amounts not recognised in the audit of the final proof of use must be transferred back to the DFG without delay insofar as they have been drawn down. This shall also apply within the scope of an audit according to Subclause 9.

8.6 Third-party funding

If the project is co-financed by grants from other third-party funding providers, the receipt and expenditure of these funds must also be documented.

9 Audit of the use of the funds

After recognition of a final proof of use, the DFG is also entitled to audit the proper and cost-efficient management and use of the (project) funds and the programme allowance for indirect project costs at any time by inspecting the project-related documents on site, by requesting documents or other suitable measures and, if applicable, to assert claims for repayments. The regulation on the statute of limitations shall remain unaffected (Subclause 18).

The audit can also cover the other budgeting and financial administration or management if and as far as this inspection is necessary for auditing facts relevant to the grant.

If within the scope of the execution of the project (cf. Subclause 3.1) DFG funds are admissibly forwarded to third parties who are not DFG grant recipients, an audit right of the DFG is to be ensured in the underlying legal relationship in accordance with these regulations.

Irrespective of the rights ensuing by law or other standards, the Federal Court of Audit, the competent State Court of Audit and the audit offices of the institutions are also entitled to the stated rights.

10 Rescission, revocation, termination and damages

10.1 Rescission for good cause

The DFG reserves the right to rescind the funding agreement (grant) in full or in part and to assert corresponding claims for repayment if there is a reason for this due to good cause. This is in particular the case if

- the necessary budget funds are not made available to the DFG by its funding agencies, without there being reasons for which the DFG is responsible,
- the prerequisites for the conclusion of the agreement have subsequently ceased to exist without the DFG being liable, which in particular applies if the prerequisites for submitting the proposal subsequently cease to exist in the respective funding programme,
- the grant has been obtained due to incorrect or incomplete details of substantial importance for the interests of the DFG,

- Conditions arising from these Funding Guidelines or the award letter, such as in particular the use of the funds in accordance with the purpose (Subclause 3.1), the management (Subclause 3.3) and procedural principles (Subclause 3.8), the general disclosure obligation (Subclause 3.4), the proper proof of use (Subclause 8) or the compliance with the reporting obligation (Subclause 15), have not been fulfilled or are not fulfilled within a reasonable deadline set by the DFG despite a written warning,
- the grant recipient has breached relevant project-specific statutory regulations or other regulations in a significant manner despite a written warning,
- project work has begun without the required approval having been issued,
- the research project can no longer be carried out.

10.2 Revocation of the contractual offer

The DFG can revoke its offer for conclusion of a funding agreement or rescind the agreement if the grant has not yet been used one year after it has been announced, i.e. no payments were made yet which are eligible according to these Funding Guidelines and, if applicable, according to separate provisions in the award letter.

10.3 Interest claim in case of rescission of the funding agreement

If the DFG exercises its right of rescission, interest is to be paid on the amount to be repaid (repayment claim) after the expiry of a deadline of 30 days from the time at which the rescission becomes effective at a rate of 5 percentage points above the base lending rate.

The interest claim after the rescission can be asserted in the cases of numbers 2, 3, 4, Subclause 10.1.

10.4 Interest claim in the event of the non-use of the funds

If the disbursed funds are not used in accordance with the purpose within a reasonable period of time, the DFG reserves the right to request interest in the amount of five percentage points above the base lending rate per annum. The interest run shall begin with the expiry of the day on which the proof of use according to Subclause 8 is to be submitted. The interest run shall end with the repayment of the funds not used in accordance

with the purpose, i.e. with the expiry of the day prior to the inflow of the repayment at the DFG.

10.5 Termination

The DFG is entitled to terminate the funding contract with immediate effect in the event of a change in the relevant circumstances of the project leader that has a bearing on the funded project (e.g. death or legal incapacity of the project leader, change of institution, departure of the project leader from the project).

10.6 Liability and claims for damages

Grant recipients shall be liable for all damages, suffered by the DFG as a result of non-compliance with the provisions of the grant and these Funding Guidelines, unless the grant recipients succeed in proving that they are not responsible for the breach of agreement. The DFG explicitly reserves the right of rescission (Section 325 BGB).

11 Rules of good research practice

In order to receive DFG funding, the research institution at which the grant recipient is employed must have implemented the DFG code of conduct *Guidelines for Safeguarding Good Research Practice* in a legally binding manner.

<https://doi.org/10.5281/zenodo.6472827>

These rules of good research practice must be observed in particular by the grant recipient and by the staff employed in the DFG-funded project.

12 Procedure in the case of scientific misconduct

In the event of suspected scientific misconduct relating to the statutory duties of the DFG, the *Rules of Procedure for Dealing with Scientific Misconduct* (VerfOwF) shall apply in the version valid at the time the award letter was issued (DFG form 80.01).

www.dfg.de/formulare/80_01

13 Publication of project results

13.1 Publication requirement

Project results which ensue from DFG-funded projects must be made accessible to the general public in a suitable manner.

The publications must contain a reference to the DFG funding (so-called "Funding Acknowledgement") in the following form:

"funded by the Deutsche Forschungsgemeinschaft (DFG, German Research Foundation) – project number(s)".

In other language publications, a translation should be added in the target language.

In German, the following acknowledgement is to be used: "Gefördert durch die Deutsche Forschungsgemeinschaft (DFG) – Projektnummer(n)".

The project number of the referenced project can be found in the award letter or in the *GEPRIS* project information system.

gepris.dfg.de/en

If a publication refers to several projects the numbers must be separated by a semicolon.

13.2 Type of publication

DFG grant recipients are requested to publish their project results in open access for the purpose of adequate scholarly communication. The articles in question should either be published directly in quality-assured or recognised specialist open access journals or on open access platforms or, in addition to being published by a publishing company, be entered in discipline-specific or institutional electronic archives (repositories), if possible without a time delay.

Insofar as project results are exclusively published in print, a copy is to be submitted and handed over to the DFG in an electronically archivable form (PDF document).

Publishing house contracts should reserve on a fixed and permanent basis a non-exclusive right of use for the electronic publication of the project results produced from the

project funded by the DFG, for the purpose of free use (in particular by way of the open access).

If a publication is not published by a publishing company or otherwise easily accessible, but as "grey literature", a copy in electronically archivable form (PDF document) must be sent to the central collection point for research reports at the German National Library of Science and Technology (TIB). Information on the guidelines to be observed and the services associated with the provision can be found on the TIB website:

www.tib.eu/de/publizieren-archivieren/forschungsberichte

14 Commercial utilisation, public relations, cooperation with commercial enterprises, international cooperation with researchers abroad

14.1 Commercial utilisation

Research results that can be considered for commercial utilisation should be put forward to suitable bodies.

Income resulting from this shall not be offset against the grant.

14.2 Public relations work

Funds for public relations work are to be used for the specific measure applied for. The DFG funding is to be explicitly mentioned in this case.

14.3 Cooperation with commercial enterprises, knowledge transfer projects

If the purpose of the grant is to fund research cooperation with a commercial enterprise, a cooperation agreement (e.g. in accordance with DFG form 41.026) must have been concluded before work on the project begins. If such a cooperation with a commercial enterprise is not established until after the funds are approved, a cooperation agreement to this effect is to be concluded as a prerequisite for further use of the approved funds. The DFG expressly reserves the right to review any such agreement that is concluded.

If the purpose of the funding is to cooperate with a (commercial/non-commercial) application partner on a knowledge transfer project, a cooperation agreement (DFG form 41.026 or 41.026a) must first be concluded and submitted to the DFG for approval.

www.dfg.de/formulare/41_026

www.dfg.de/formulare/41_026a

14.4 International cooperations with researchers abroad

If the grant involves cooperation with researchers abroad (international cooperation), the grant recipient should, in their own interest, conclude a cooperation agreement with the researchers abroad and – if these researchers work at an institution – also with their employing research institutions. Regulations should in particular be laid down for the work results (including inventions), rights of use and exploitation, publications as well as data protection.

An international cooperation is in particular the object of a grant if the proposal has been submitted within the scope of special international procedures of the DFG (e.g. corresponding calls for proposals, Lead Agency Procedure, Middle East cooperation, cooperation with developing countries).

The regulations of Subclause 3.1 shall apply accordingly with international cooperations in which funds of the DFG are envisaged for forwarding to researchers abroad.

If researchers abroad have applied to the responsible partner organisation for funding for the foreign project part, the offer of conclusion of a funding agreement of the DFG shall be subject to the condition that the partner organisation agrees to the funding of the foreign project part. If after conclusion of the agreement the funding (approval) by the respective partner organisation ceases to exist, this shall be deemed good cause within the meaning of Subclause 10.1 so for the DFG to be able to rescind the agreement.

15 **Obligation to report and DFG rights of use to abstracts**

15.1 General

A reporting obligation exists for each funding programme according to the following regulations, unless otherwise derived from the award letter or these Funding Guidelines. Acceptance of the grant requires grant recipients (represented by the project leader, where applicable) to report to the DFG on the work of the project as well as on the use of the project funds. Besides the annual proof of use, cf. Subclause 8, and, if applicable, the reports for the renewal proposal, the reporting obligation comprises a final report and – on request by the DFG – additional details for a survey.

15.2 Processing of personal data

The data protection information on research funding, which can be viewed and accessed at www.dfg.de/privacy_policy, must be observed by the grant recipient. The grant recipient may also be required to pass this information on to persons whose data the DFG has processed because they are involved in the project of the grant recipient.

15.3 Final report

The final report documents the progress of the work, the staff involved and the results achieved. As the contractual partner, the grant recipient is obliged to ensure submission of the final report by the project leadership.

15.3.1 Submission deadline

The report is to be submitted to the DFG after the end of the funding period (cf. Subclause 2.5) at the date stated in the award letter without request. If no date has been specified, the final report must be submitted without request within three months of the end of the funding (cf. Subclause 2.5.2 on the end of the funding period /extension of the duration).

15.3.2 Content stipulations

The samples for final reports, which can be viewed and accessed at

www.dfg.de/formulare/abschlussbericht

are to be complied with by the grant recipient. They stipulate the necessary details and the required content of the final report for the respective programme. In the case of programmes for which no sample is available, the guidelines for final reports (at the same link) shall apply unless otherwise derived from the award letter or these Funding Guidelines.

A generally comprehensible summary suitable for the purpose of public relations work in German and English with a maximum of 3,000 characters is to be attached at the front of the final report to the DFG. This summary should also be made available to the press office of the grant recipient.

15.3.3 Language

The final report is to be written in the respective language of the approved proposal. With regard to the granting of rights of use to the DFG, cf. Subclause 15.4.

15.3.4 Reminder and default sanctions

If the report is not received within the deadline (Subclause 15.3.1), a reminder for this is issued by the DFG. If the report is still not submitted, the DFG can announce a two-year block on proposals. The block on proposals shall be lifted ahead of the set time as soon as the report is submitted.

15.4 Granting of rights of use for the publication of abstracts

The grant recipient shall provide the DFG with the non-exclusive, free-of-charge right to use the part of the proposal or final report intended for publication in GEPRIS (the so-called proposal abstract or final report abstract) for all language versions and shall guarantee and ensure that no third-party rights exist that would prevent publication by the DFG. Furthermore, the DFG is granted the right to adapt the submitted proposal or final report abstract linguistically or editorially to ensure standardised publication practice. Such changes include in particular the removal of

- references to publications
- reference number
- references to other parts of the final report
- illustrations in the abstract
- references to figures in the final report
- acknowledgements
- names of individuals
- internal information relating to the project
- personal circumstances of the applicant or other persons
- company or manufacturer names
- funding amounts
- information on the planned application for follow-up projects.

In the case of an institutional grant, the institution receiving the grant, as a contractual partner of the DFG, ensures that it has sufficient rights with regard to granting rights of use to the DFG in relation to persons submitting reports.

15.5 Reports in the context of surveys

The DFG may conduct a survey requesting information on the staff involved and on activities carried out to achieve the programme objectives. This information is used for the purpose of programme management and evaluation. It also forms the basis for statistical analyses, which the DFG uses, among other things, to fulfil its reporting obligations to the German federal government and federal states.

15.5.1 Submission deadline

The submission deadline is announced in connection with each survey.

15.5.2 Content stipulations

As part of the reporting obligation, data is collected on the persons involved in the project such as name, age, gender, nationality, funding status, career, course of study, information on the doctoral procedure, and international relationships and contacts. The exact information required is announced in advance of the respective survey.

15.5.3 Language

The survey is conducted in German.

16 Reservation of right of amendment and fictitious consent

16.1 Reservation of right of amendment

The DFG reserves the right to amend the regulations of these Funding Guidelines, in particular to adapt them to new legal developments, insofar as this is reasonable for the grant recipient. The amendment is communicated to the grant recipient by email six weeks before it comes into effect.

16.2 Fictitious consent, right of objection

In the event of an amendment within the meaning of Subclause 16.1, the amended Funding Guidelines shall be deemed to have been accepted by the grant recipient if the amendment is not objected to in writing within four weeks of receipt of the email. If the grant recipient objects, both parties have the right to terminate the agreement in writing with a deadline of one calendar month (notice of termination pending an amendment).

After this deadline has expired without objection, the amended regulations become part of the funding agreement.

An objection must always be sent to the following address: Deutsche Forschungsgemeinschaft (DFG, German Research Foundation), Legal Affairs, 53170 Bonn, Germany

17 Note on compliance with the applicable laws

The grant recipient is responsible for complying with legal and other regulations when carrying out the research project. The same applies if the project leadership (Subclause 2.6) is the responsibility of a person other than the grant recipient. Special reference is made to the regulations for studies on humans, research on human embryonic stem cells, animal experiments and genetic engineering experiments. In particular, no research work may be carried out that contravenes the provisions of the currently valid version of the law on the protection of embryos (Embryo Protection Act – *ESchG*), whether in Germany or abroad. The provisions of the currently valid version of the law to ensure the protection of embryos in connection with the import and use of human embryonic stem cells (Stem Cell Act – *StZG*) must be observed. In the case of animal experiments requiring authorisation, official approval must be obtained prior to the beginning of the research.

In the case of research on human embryonic stem cells, the authorisation required under Section 6 German Stem Cell Act [*Stammzellgesetz* - *StZG*] must be obtained from the competent approval authority prior to the beginning of the research.

18 Statute of limitations

Any claims arising from this contractual relationship are subject to the statute of limitations of three years. This does not apply to claims of the DFG against the grant recipient in the context of subsequent input tax refunds or other subsequent reductions in expenditure (Subclause 3.12).

The statute of limitations begins at the end of the year in which the last disbursement of project funds under the funding agreement between the DFG and the grant recipient was made. This does not apply to liability for wilful breach of obligations, which is subject to statutory regulations.

19 Place of jurisdiction and applicable law

The place of jurisdiction is Bonn, Germany. German law shall apply exclusively.

B Special section

20 Scientific Networks

20.1 Scope of funding

The funding covers travel and maintenance costs, funds for coordination and publication costs.

20.2 Travel and maintenance costs

Project funds are used to finance travel and maintenance costs for the working meetings of the members of the network and, if applicable, for guests relevant to the respective topic for each working meeting.

20.3 Funds for coordination

Only those items that are necessary for the coordination and realisation of the project, in particular flyers and invitations to the working meetings, are eligible for funding.

Funding for staff can only be used to finance the staff required to coordinate and realise the project without being actively involved in the scientific objective, in particular typists and assistants.

21 Emmy Noether Programme

21.1 Scope of funding

In addition to the funds for staff, direct project costs and instrumentation funding approved for the Emmy Noether Group, the funding generally also covers the position of the applicant.

Subclause 4.9.1 and Subclause 4.9.2.1 of these Funding Guidelines apply accordingly in this case.

21.2 Project start

Subclause 2.5.1 of these Funding Guidelines applies with the special provision that funding under the Emmy Noether Programme must be claimed as soon as possible, but no later than six months after the date of the grant.

21.3 End of project

Unless otherwise specified in the individual case, the grant ends not only in the cases specified in Subclause 2.5.2 but also when the applicant exits the German research system.

21.4 Use of comparable funding measures

The DFG must be notified if a national research institution or an international institution based in Germany makes use of funding for a (junior) group that is comparable to the Emmy Noether Programme in terms of structure, objectives or scope. This excludes (further) funding under the Emmy Noether Programme. Attention is drawn to the right of rescission (cf. Subclause. 10.1 No. 2).

21.5 Scope of funding after appointment to a professorship

If a professorship is taken up at a German higher education institution during the project duration, the approved project funds are nevertheless retained for the residual term of the funding. The funds approved ad personam to finance the employment relationship of the applicant do not apply. This also applies to the alternatively funds approved for a temporary substitute position for researchers involved in clinical work.

21.6 Family allowance

If a family allowance has been approved, it is earmarked and is available exclusively to cover additional care of children and dependent relatives of group leaders on conference and research trips. The funds can be used successively and accounts are to be settled with the university upon presentation of proof of the actual costs incurred.

22 Heisenberg Programme

22.1 General information

22.1.1 Interruption

The use of the funding can be interrupted for a maximum period of one year, insofar as this has been requested from the DFG and approved. The request must be accompanied by documents proving the necessity of the interruption. If use of the funding is interrupted, no funds can be drawn down for the projects to be carried out for the period of the interruption.

22.1.2 The approved duration ends with the appointment to a professorship. The reasons for the early termination of the grant are subject to the general disclosure obligation and must be reported to the DFG without delay (Subclause 3.4). In the case of an appointment to a professorship, a Heisenberg professorship can be established for the residual term of the Heisenberg funding, provided that at least 12 months of funding are still available at the start of the appointment.

22.1.3 Part-time work

The Heisenberg position, the Heisenberg temporary substitute position for clinicians and the Heisenberg professorship can each be held as a part-time position, but not for less than 50% of regular working hours, if this is justified by family (caring for children or relatives in need of assistance) or personal reasons (disability or chronic illness). The DFG must be notified in advance of the part-time nature of the position. The duration of the grant is extended accordingly. The employment contract must be amended if necessary.

The host institution must agree to the extended duration of the position as a result of the part-time position.

22.1.4 Interim report

Six months before the end of the first funding period, an interim report must be submitted according to the requirements of DFG form 10.224.

www.dfg.de/formulare/10_224

22.1.5 Change of variant, change of location

A change to a Heisenberg position, a Heisenberg temporary substitute position for clinicians or a Heisenberg professorship or a change of location must be applied for using the application for a change within the framework of Heisenberg funding (DFG form 10.50).

www.dfg.de/formulare/10_50

22.2 Heisenberg position

In connection with a Heisenberg position, the funding for staff only covers the approved position. Explicit reference is made to the provisions of Subclause 7.3.2.

It is not possible to switch to the Heisenberg fellowship variant.

22.3 Heisenberg temporary substitute position for clinicians

In connection with the Heisenberg temporary substitute position for clinicians, the funding for staff only includes the approved temporary substitute position. Explicit reference is made to the provisions of Subclause 7.3.2.

It is not possible to switch to the Heisenberg fellowship variant.

22.4 Heisenberg professorship

In connection with the Heisenberg professorship, the funding for staff only includes the approved professorship. Explicit reference is made to the provisions of Subclause 7.3.2.

The higher education institution is obliged to accept the Heisenberg professorship for an indefinite period after the DFG funding has expired.

It is not possible to switch to the Heisenberg fellowship variant.

22.5 Heisenberg fellowship

22.5.1 General principles of fellowship funding

The grant recipient is obliged to concentrate their full workload on the research project. During the term of the fellowship, the grant recipient may not be required by the host institution to undertake work that is not related to the aforementioned purpose of the fellowship. Secondary employment is only possible in exceptional cases if it does not jeopardise the purpose of the fellowship (Subclause 22.5.6).

While the Heisenberg fellowship is being used, no other fellowship funds for similar or related research topics may be used at the same time.

If the grant recipient receives a fellowship from another funding organisation on a similar or related research topic before claiming the Heisenberg fellowship, the grant recipient must choose one of the fellowships. In such cases, they must contact the DFG Head Office immediately.

The DFG must be informed without delay in writing of any other funding for similar or related research projects as well as any other external funding and any change in personal or financial circumstances relevant to the amount of the fellowship that may affect the calculation or payment of the fellowship (e.g. change in marital status, parental allowance, number of children, etc.), as these may affect the amount of DFG funding. The DFG must also be notified of long-term illnesses lasting more than six weeks (Subclause 3.4).

22.5.2 Disbursement of funds

The amount of the fellowship shall be determined on application for disbursement. The relevant questionnaire must be used to apply for disbursement of the fellowship (DFG form 14.32).

www.dfg.de/formulare/14_32

Fellows are notified in writing about the start of payment and the current composition of the monthly fellowship amounts.

The fellowship is paid on the 15th of each month. Payment is made exclusively to the grant recipient's personal bank account in Germany (current/salary account). Transfers to university accounts in Germany or abroad are not possible.

A DFG claim for repayment of overpayments cannot be contested on the grounds of loss of enrichment.

The DFG does not pay interest on arrears if a grant amount is paid late.

22.5.3 Scope of funding

22.5.3.1 Basic amount

The basic amount is currently a standardised amount of €4,450. This amount currently includes a flat-rate tax allowance of €500. The flat-rate tax allowance is not paid out at all if there is no tax liability.

22.5.3.2 Allowance for direct project costs

In addition to the basic amount, funds for direct project costs, travel expenses and publication costs are provided at a flat rate.

This allowance is intended to enable publication of scientific results from the research project, to purchase necessary books, smaller items of equipment, consumables, etc. and to attend relevant conferences in the country of residence. The use of the lump sum allowance for direct project costs does not have to be included in the accounting.

22.5.3.3 Health insurance allowance

The grant recipient is responsible for health insurance.

In analogous application of Section 257 German Social Code, Book five [*Fünftes Buch Sozialgesetzbuch - SGB V*], a subsidy for health insurance contributions is paid up to the statutory maximum amount of the employer's subsidy (half of the health insurance contribution up to the amount of the statutory subsidy). In order to enable the DFG to determine the amount of the subsidy, proof of the health insurance contribution is required at the start of the fellowship. Any changes in contributions must be submitted to the DFG immediately.

Additional benefits over and above those covered by statutory health insurance are not eligible for reimbursement.

22.5.3.4 Special annual payment / Christmas bonus

This special payment is paid according to the regulations of the TVöD. It is paid with the November payment (possibly pro rata temporis). If the fellowship is returned ahead of schedule or terminated during the course of the year, it is paid promptly as part of the final settlement of accounts.

22.5.3.5 Childcare allowance

A childcare allowance can be paid on application for the care of children under the age of 12. However, benefits under the German Parental Allowance and Parental Leave Act [*Bundeselterngeld- und Elternzeitgesetz - BEEG*] are taken into account. If a partial fellowship is received, the childcare allowance is reduced accordingly, unless one of the children requiring care is under three years of age and is cared for solely by the grant recipient. The childcare allowance per month is

- for one child: €154,
- for two children: €205,
- for three or more children: €256.

The childcare costs must be verified by presenting bills and payment receipts.

The provisions of tax law apply to recognition.

22.5.3.6 Additional publication costs

The reimbursement amount (up to a maximum of the amount approved) is transferred by the DFG to the recipient's personal account (not to the service provider or the university). Suitable documents (e.g. bank transfer receipts, copy of bank or credit card statement) must be provided to prove that the costs were borne by the grant recipient.

The funds can be used up to two years after completion of the fellowship.

If a research grant is applied for at the same time, only additional publication costs are eligible in this connection. This also applies to conversions from a fellowship to a Heisenberg professorship.

22.5.3.7 Stays abroad – foreign allowance

Foreign allowances can be granted on application for intended stays abroad. These applications – with an appropriate justification and, if applicable, an invitation from the hosts or an employment offer – can also be submitted to the department responsible or the DFG during the fellowship period. However, they must be submitted to the DFG before the start of the stay so that a review process and approval can take place before travelling.

A foreign allowance and, if applicable, a cost-of-living allowance is paid for the duration of the requested and actual stay abroad, including the days spent travelling. The foreign allowance is calculated according to the provisions of the German Federal Salaries Act (Section 53 et seqq. [*Bundesbesoldungsgesetz - BBesG*]) in the currently valid version, whereby the amount of the foreign allowance is always calculated according to basic salary range 1 pursuant to Table Annex VI.1 i. in conjunction with Section 53 Para. 2 BBesG. Retroactive changes (including reductions) are permitted and possible according to the German Federal Salaries Act.

The foreign allowance is increased for eligible persons

- Spouses or life partners within the meaning of the German Registered Partnership Act [*Lebenspartnerschaftsgesetz - LPartG*],
- Children up to the age of 18

as follows:

If the fellowship holder is accompanied by one of these persons for a period of at least three months (without interruption) to the foreign fellowship location in the host country, the foreign allowance is increased by a maximum of 40% in total.

If none of these eligible persons accompany the fellowship holder to the foreign fellowship location for an uninterrupted period of at least three months, the foreign allowance is increased by 28%.

If the child accompanies the fellowship holder to the foreign fellowship location for a period of at least three months (without interruption), a child residence allowance is also granted according to Annex VI.2 to Section 53 Para. 2 Sentence 3 and Para. 3 Sentence 4 BBesG.

The amount of the foreign allowance depends on the actual travel dates and is in principle only granted for the actual duration of the stay at the fellowship location abroad, i.e. from the day of entry into the host country until the day of departure (no longer than until

the end of the funding period). It is therefore calculated on a pro rata, daily basis. Overpayments must be reimbursed.

The DFG must be informed immediately of any interim stays (by the grant recipient and/or a family member) outside the host country. The first 28 calendar days of an interruption are exempted.

In the event of a longer stay outside the host country, the foreign allowance is no longer paid from the 29th calendar day onwards.

22.5.3.8 Travel allowance

In the context of trips abroad (for domestic grants) and stays abroad (for foreign grants) approved with the fellowship, a travel allowance can be granted on application.

For domestic trips and trips to scientific events in Germany and abroad, this travel allowance is provided only and exclusively for the fellowship holder.

The expenses for travelling to and from the foreign fellowship location and from the foreign fellowship location back to Germany are subsidised on application by means of a one-time travel allowance. The list of travel allowances, categorised by host country and funding periods, can be viewed on the DFG website. The travel allowance applicable at the time the fellowship starts is transferred with the first fellowship payment on application.

The application form (DFG form 14.33) is available on the DFG website.

www.dfg.de/formulare/14_33

For fellowship holders travelling from a third country, the DFG grants the travel allowance that would be paid for a fictitious journey from Germany.

If the grant recipient has already been in the host country for more than one month at the time of starting the fellowship, no travel allowance can be granted for the outward journey to the host country. Furthermore, a travel allowance can only be granted by the DFG if the costs for the outward and/or return journey are not covered by a third party. If the fellowship is interrupted, the travel allowance cannot be granted again.

If a fellowship with several partial stays in one or several different host countries has been granted, the travel allowance is granted for each partial stay or each host country. Otherwise, the aforementioned stipulations apply.

If the return journey from the host country takes place within three months of the end of the fellowship, a travel allowance for the return journey can be paid on application. The application must be submitted no later than six months after the end of the fellowship.

If the grant recipient does not return to the Federal Republic of Germany to continue their academic work after the end of the fellowship abroad, but to another country of the European Union, a travel allowance may be paid for the return journey there up to the amount that would have been granted if the grant recipient had returned to the Federal Republic of Germany.

Upon written application, travel expenses can also be paid for spouses, registered partners and children (up to the age of 18) if they accompany the grant recipients abroad for at least three months (without interruption) at the host location. The DFG grants them a one-time travel allowance according to the list applicable to fellowship holders for one outward and one return journey. In the case of the grant of a fellowship with several partial stays, too, travel expenses for accompanying spouses, registered partners and children can only be covered on a single occasion. In the case of accompanying children under two years of age, the actual travel expenses are reimbursed upon presentation of an invoice and proof of payment.

22.5.3.9 Subsidies for travel to scientific events (conferences etc.)

These funds are provided for conference trips abroad or from the foreign fellowship location to Germany. Eligible for funding are conference fees, lump sums for accommodation and meals according to the German Federal Travel Expenses Act [*Bundesreisekostengesetz*], for events in Germany and pro rata foreign allowances of the respective country for conferences abroad.

Expenses for travel to scientific events in Germany or (in the case of stays abroad) in the respective host country are not eligible for reimbursement. The funds from the allowance for direct project costs are to be used for this purpose.

For trips to scientific events that are more than 1,500 kilometres away from the fellowship location abroad, other arrangements can be made in individual cases (possibly covering travel expenses and participation fees).

22.5.3.10 Presentation trips

On application to the DFG, grant recipients who are abroad on fellowship funds may be reimbursed for the costs of two presentation trips to Germany in the fellowship year within the framework of the public law regulations for presentation trips, provided that the travel expenses are not already subsidised by the host institution.

22.5.3.11 Moving costs

Grant recipients who wish to work at a location other than their current place of residence/work during the fellowship can receive a subsidy towards moving costs if the DFG has agreed to the move in writing in advance and the duration of the fellowship and the duration of the stay at the new place of residence/work – calculated from the date of the move – is at least one year in the case of domestic moves and at least two years in the case of moves abroad.

The subsidy must be requested from the DFG within a cut-off period of one year. The cut-off period begins with the completion of the move.

The moving costs are not reclaimed if an appointment is accepted at a German university before the aforementioned deadlines (one or two years) and the fellowship ends ahead of schedule for this reason (Subclause 22.5.9).

22.5.3.12 Deductions

The following are deducted from the fellowship amount

- income from employment (this includes all income within the meaning of Sections 13, 15, 18 and 19 German Income Tax Act [*Einkommensteuergesetz - EStG*])
- lump-sum allowances for living expenses and non-cash benefits (e.g. free apartment, contributions to company health insurance, etc.) from the host institution or other funding organisations
- transitional allowances under the German Federal Salaries Act [*Bundesbesoldungsgesetz - BBesG*]
- benefits under the German Parental Allowance and Parental Leave Act [*Bundeselterngeld- und Elternzeitgesetz - BEEG*]; parental allowance payments to the partner are not taken into account.

22.5.4 Taxation

Income from the Heisenberg fellowship may be taxable. Taxation is the responsibility of the grant recipient.

Only in the case of tax liability is a tax allowance of €500 per month granted for the period of tax liability (Subclause 22.5.3.1). Proof must be provided as to whether the tax is levied in Germany or abroad.

22.5.5 Social insurance

DFG fellowships do not constitute an employment or service relationship. The payments do not constitute remuneration within the meaning of Section 14 German Social Security, Book IV [*Sozialgesetzbuch, viertes Buch - SGB IV*]. They are therefore not subject to social security contributions.

22.5.6 Secondary employment

During the fellowship period, any paid secondary employment requires the prior written consent of the DFG; it should serve the purpose of the fellowship and not exceed a maximum of seven hours per week.

The DFG may prohibit the secondary employment or impose conditions on it if it is likely to jeopardise the achievement of the fellowship objective or the legitimate interests of the DFG.

22.5.7 Interruptions

Interruptions of more than one year are only possible in connection with a substitute professorship. A letter of application stating the reason must be submitted to the DFG. Documents showing the period of interruption must be enclosed or submitted subsequently.

22.5.8 Extension of the grant period

If the grant recipient gives birth to a child during the fellowship period, the duration of the fellowship is extended by three months on application.

The statutory prohibition on working under the German Maternity Protection Act [*Mutterschutzgesetz*] does not apply.

22.5.9 Early termination

The fellowship may be terminated ahead of schedule if there are reasons for doing so (e.g. change to the Heisenberg professorship, appointment or commencement of another activity, serious reasons of a personal nature).

The DFG must be informed without delay of such reasons.

22.5.10 Part-time fellowships

In the case of the need to provide care for children under the age of 12 or relatives in need of care, it is possible to apply for a partial fellowship of at least 50% or to convert a full-time fellowship into a full-time fellowship during the fellowship period.

The substantiated application can be submitted informally to the DFG during the fellowship period. The fellowship period is extended according to the part-time portion.

The fellowship payments is reduced according to the part-time portion.

22.5.11 Illness

Payment of the fellowship continues in the event of illness lasting a maximum of six weeks. The DFG does not have to be informed.

The DFG must be informed in the event of longer illnesses. In such cases, the fellowship must be interrupted if work within the scope of the fellowship is no longer possible.

23 Walter Benjamin Programme

23.1 General information

23.1.1 Location, duration, interruption, extension

Funds can only be used once all the necessary doctoral examinations have been passed and the relevant proof has been submitted to the DFG. The research project under the Walter Benjamin Programme can take place in Germany or abroad and also in a combination of stays in Germany and abroad.

Funding under the Walter Benjamin Programme can be proposed for a maximum of two years (full-time). In exceptional cases, a renewal proposal can be submitted for a maximum of one additional year. Such an exceptional case applies if the project cannot be completed within a period of two years due to external circumstances. Funding beyond 36 months (full-time equivalent) is not possible.

Interruptions are not possible under the Walter Benjamin Programme and lead to a loss of funding. This does not affect the exercise of statutory entitlements within the framework of the position for maternity leave, parental leave, care of relatives with a degree of care or long-term illness of the employee.

For fellowship holders who are parents, the fellowship period can be extended by the duration of the fellowship, but by a maximum of 12 months, provided that the child/children live in the host country with the fellowship holder and are under the age of 12 at the time the fellowship begins. The same applies if the first child is born during the course of the fellowship.

This extension option also applies in the event of proven long-term illness of the fellowship holder and if the fellowship holder is caring for close relatives with a degree of care.

23.1.2 Types of funding, possible combinations, grant recipient

Within the framework of the Walter Benjamin Programme, one or more modules can be applied for in connection with the funding types Walter Benjamin fellowship, Walter Benjamin position and Walter Benjamin temporary substitution position.

Funding in Germany is provided through the Walter Benjamin position and funding abroad is provided through the Walter Benjamin fellowship. The combination of stays in Germany and abroad is carried out according to the general regulations and the special regulations for the respective module or the respective types of funding. The exact sequence must be determined at the time of proposal submission, including the planning of the temporary substitute phase; the temporary substitute phase may only take place in Germany.

If the project is being pursued with a Walter Benjamin fellowship and a Walter Benjamin position, one phase must follow on seamlessly from the other. The funds for the Walter Benjamin fellowship and the Walter Benjamin position are not interchangeable.

The grant recipient for the types of funding of the Walter Benjamin fellowship is the person applying for the project. For the programme funding types Walter Benjamin position and temporary substitute position, please refer in particular to Subclauses 2.3 and 2.4. The regulations governing the programme allowance for indirect project costs (see Subclause 3.6) apply to the types of funding for the Walter Benjamin position or temporary substitute position.

23.1.3 Scope of funding and transfer of funds

In principle, the grant recipient (Walter Benjamin position, temporary substitute position or Walter Benjamin fellowship) receive 100% funding; Subclause 23.1.4 applies to part-time work.

Regardless of the types of funding applied for, additional funds for increased publication costs can also be granted. These funds can be used for book publications, but not for so-called "grey" literature or for open access publications.

A monthly allowance for direct project costs to cover material costs, travel expenses and publication costs is granted as a lump sum for use in the approved project, regardless of the type of funding. This purpose of this allowance is to enable publication of scientific results from the research project, purchase of the necessary books, smaller items of equipment, consumables, etc. and attendance at scientific events. The use must relate to the granted project. The lump-sum allowance for direct project costs does not have to be included in the accounting for the Walter Benjamin fellowship.

Approved additional publication funds are available exclusively for publication of the research results of the project in question. They are to be requested separately from the fellowship office no later than two years after the end of the fellowship; proof of expenditure is to be submitted.

If the Walter Benjamin position or temporary substitute position is to be located at a research institution whose researchers are obliged to cooperate, 45% of the expenses for the Walter Benjamin position or temporary substitute position must be financed by the research institution itself.

23.1.4 Part-time work

The Walter Benjamin fellowship, the Walter Benjamin position and the Walter Benjamin temporary substitute position may be held on a part-time basis, but not for less than 50% of regular working hours, if this is justified by family (caring for children or relatives in need of assistance) or personal reasons (disability or chronic illness).

The position can only be reduced to less than 50% in connection with parental leave – the position may not be less than 20%.

The DFG must be notified in advance of the part-time nature of the position. The duration of the grant is extended accordingly. The employment contract must be amended if necessary.

The host institution/host organisation must agree to the extended duration of the part-time position.

The payments are reduced according to the part-time share.

23.1.5 General principles, disclosure obligations

The grant recipient of a Walter Benjamin fellowship and position holder is obliged to concentrate their full workload on the research project. During the term of the fellowship, the grant recipient may not be required by the host institution to undertake work that is not related to the aforementioned purpose of the fellowship. Secondary employment is only possible in exceptional cases if it does not jeopardise the purpose of the grant (Subclause 23.4.2.8).

In principle, no non-scientific services may be provided during the DFG-funded working hours of the position or fellowship. However, participation in qualification programmes is possible during this time. Teaching duties can be undertaken on a voluntary basis to the extent that they are useful for the research career. This is a maximum of two semester hours per week during this career phase. Explicit reference is made to the provisions of Subclause 7.3.2.

While the grant is being used, no other funds for similar or related research topics may be used at the same time, with the exception of support services approved by the DFG.

If the grant recipient receives funding from another funding organisation on a similar or related research topic before or during the Walter Benjamin funding period, the grant recipient must choose one funding organisation.

In such cases, they must contact the DFG Head Office immediately. Additional payments by third parties to finance the grant recipient must be reported. Duplicate funding for the same project is not permitted.

The DFG must be notified without delay in writing of any other funding for similar or related research projects as well as any other external funding and any change in personal or financial circumstances relevant to the amount of funding. This applies in particular to the Walter Benjamin fellowship, where circumstances that may have an impact on the calculation or payment of the fellowship must be reported (e.g. change in marital status, amount of parental allowance, number of children, etc.), as these may affect the amount of DFG funding.

The DFG must also be notified of long-term illnesses lasting more than six weeks (Sub-clause 3.4 of these Funding Guidelines).

23.2 Walter Benjamin position

The position in the Walter Benjamin Programme serves to carry out a research project – or parts thereof – in Germany. Funds for the Walter Benjamin position are only intended to finance an employment relationship at a research institution in Germany or a German research institution abroad.

If a short-term stay abroad of up to three months is to be carried out as part of the Walter Benjamin position funding type, this can be done by continuing to pay the Walter Benjamin position; for this purpose, the stay abroad must already be precisely defined in terms of months when the proposal is submitted.

For stays abroad exceeding three months, a combination of Walter Benjamin position or temporary substitute position with a Walter Benjamin fellowship must be applied for.

Funds for a postdoctoral programme are provided for the position. For details, please refer to the overview “DFG Personnel Rates/Average Rates” at:

www.dfg.de/formulare/60_12

23.3 Temporary substitute position under the Walter Benjamin Programme

The temporary substitute position is available for the release from patient care activities to carry out a project as part of the Walter Benjamin Programme.

Within the framework of the Walter Benjamin temporary substitute position for clinicians, the funding for staff only include the temporary substitute position granted. Explicit reference is made to the provisions of Subclause 7.3.2.

23.4 Walter Benjamin fellowship

23.4.1 Disbursement of funds

The amount of the fellowship shall be determined on application for disbursement. The relevant questionnaire must be used to apply for disbursement of the fellowship (DFG form 14.32).

www.dfg.de/formulare/14_32

Fellows are notified in writing about the start of payment and the current composition of the monthly fellowship amounts.

The fellowship is paid on the 15th of each month. Payment is made exclusively to the grant recipient's personal bank account in Germany (current/salary account). Transfers to university accounts in Germany or abroad are not possible. A DFG claim for repayment of overpayments cannot be contested on the grounds of loss of enrichment.

The DFG does not pay interest on arrears if a grant amount is paid late.

23.4.2 Scope of funding

23.4.2.1 Fellowship

In connection with the Walter Benjamin fellowship funding type, the basic amount and the monthly allowance for direct project costs are granted (see Subclause 23.1.3), along with any additional publication costs that might be incurred. An additional foreign allowance, a cost-of-living allowance (see Subclause 22.5.3.7) and a child allowance are also granted providing the requirements are met.

23.4.2.2 Childcare costs

Instead of extending the fellowship by up to a maximum of 12 months (see Subclause 23.1.1), it is possible to apply for childcare costs. Here, a maximum of the basic monthly fellowship amount is available for each extension month that is not used. This conversion of monthly basic allowances to childcare costs can be handled flexibly.

The childcare costs must be verified by presenting bills and payment receipts. The following are eligible:

- the placement of children in kindergartens, daycare centres, day nurseries, children's homes and nursery schools as well as with a child minder;
- costs for international schools at the fellowship location,
- the employment of child minders, educators and household assistants, provided they care for a child,
- babysitters and au pairs,
- supervision during homework time.

During stays in countries where the cost of professional childcare is above average (e.g. in the USA), additional expenses that exceed the aforementioned basic amount can be recognised in justified, individual cases. However, this is subject to the prerequisite that a 50% contribution is made to the costs exceeding the basic fellowship.

23.4.2.3 Child allowance

A child allowance in the form of a monthly lump sum is paid for children (the fellowship holder's own biological children, adopted children and foster children taken into full-time care, as well as the children of their partner living in the same household) until they reach the age of 18.

An amount of €400 per month is granted for the first child and €100 per month for each additional child. When a child is born, the full amount is paid for the month of birth. Changes that result in a recalculation of the child allowance take effect in the month of the event. The prerequisite for the granting of a child allowance is that there is no legal entitlement to child benefit in accordance with the statutory regulations (Income Tax Act – *EStG*, Federal Child Benefit Act – *BKGG*).

23.4.2.4 Stays abroad – foreign allowance

A foreign allowance and, if applicable, a cost-of-living allowance is paid for the duration of the requested and actual stay abroad, including the days spent travelling. The foreign allowance is calculated according to the provisions of the German Federal Salaries Act (Section 53 et seqq. [*Bundesbesoldungsgesetz - BBesG*]) in the currently valid version, whereby the amount of the foreign allowance is always calculated according to basic salary range 1 pursuant to Table Annex VI.1 i. in conjunction with Section 53 Para. 2 BBesG. Retroactive changes (including reductions) are permitted and possible according to the German Federal Salaries Act.

The foreign allowance is increased for eligible persons

- Spouses or life partners within the meaning of the German Registered Partnership Act,
- Children up to the age of 18.

as follows:

If the fellowship holder is accompanied by one of these persons for a period of at least three months (without interruption) to the foreign fellowship location in the host country, the foreign allowance is increased by a maximum of 40% in total.

If none of these eligible persons accompany the fellowship holder to the foreign fellowship location for an uninterrupted period of at least three months, the foreign allowance is increased by 28%.

If the child accompanies the fellowship holder to the foreign fellowship location for a period of at least three months (without interruption), a child residence allowance is also granted according to Annex VI.2 to Section 53 Para. 2 Sentence 3 and Para. 3 Sentence 4 BBesG.

The amount of the foreign allowance depends on the actual dates of travel and is only payable for the actual period spent at the fellowship location abroad. It is therefore calculated on a pro rata, daily basis. The foreign allowance is granted for the first time on the day of arrival at the fellowship location in the host country (commencement of the fellowship) and for the last time on the day of departure from the host country on the occasion of the end of the fellowship. A foreign allowance may only be granted within the funding period. Overpayments must be reimbursed.

The DFG must be informed immediately of any interim stays (by the grant recipient and/or a family member) outside the host country. The first 28 calendar days of an interruption are exempted. In the event of a longer stay outside the host country, the foreign allowance is no longer paid from the 29th calendar day onwards.

23.4.2.5 Travel allowance

The subsidising of expenses for the outward journey to the fellowship location in the host country and the subsequent return journey from the host country to Germany is provided on request in the form of a one-time travel allowance. The list of travel allowances, categorised by host country and funding periods, can be viewed on the DFG website. The travel allowance applicable at the time the fellowship starts is transferred with the first fellowship payment on request. The proposal form (DFG form 14.33) has to be used.

www.dfg.de/formulare/14_33

For fellowship holders travelling from a third country, the DFG grants the travel allowance that would be paid for a fictitious journey from Germany.

If the grant recipient has already been in the host country for more than one month at the time of starting the fellowship, no travel allowance can be granted for the outward journey to the host country. Furthermore, a travel allowance can only be granted by the DFG if the costs for the outward and/or return journey are not covered by a third party. If the fellowship is interrupted, the travel allowance cannot be granted again.

If funding under the Walter Benjamin Programme is provided both through a fellowship and through a position, and the funding period for the position falls within approved fellowship periods, this does not constitute an interruption.

If a fellowship with several partial stays in one or several different host countries has been granted, the travel allowance is granted for each partial stay or each host country. Otherwise, the aforementioned stipulations apply.

If the return journey from the host country takes place within three months of the end of the fellowship, a travel allowance for the return journey can be paid on application. The application must be submitted no later than six months after the end of the fellowship.

If the grant recipient does not return to Germany to continue their scientific work after the end of the fellowship abroad, but to another country of the European Union, a travel allowance may be paid for the return journey there up to the amount that would have been granted if the grant recipient had returned to Germany.

Upon written application, travel expenses can also be paid for spouses, registered partners and children (up to the age of 18) if they accompany the grant recipients abroad for at least three months (without interruption) at the host location. The DFG grants them a one-time travel allowance according to the list applicable to fellowship holders for one outward and one return journey. In the case of the grant of a fellowship with several partial stays, too, travel expenses for accompanying spouses, registered partners and children can only be covered on a single occasion. In the case of accompanying children under two years of age, the actual travel expenses are reimbursed upon presentation of an invoice and proof of payment.

23.4.2.6 Travel support for establishing or intensifying scientific contacts in Germany

The DFG supports efforts to re-establish or intensify contacts in Germany during a grant recipient's stay abroad. For this purpose, the DFG provides travel grants in the form of travel allowances for active participation in a conference, congress, specialist colloquium, lecture trip, presentation trip to Germany (insofar as the costs are not covered by the host organisation) or to establish or maintain scientific contacts in Germany. The travel allowance is to be applied for using the form (DFG form 14.33).

www.dfg.de/formulare/14_33

Fellowship holders must spend at least six months abroad funded by the DFG in order to receive such a travel allowance. For fellows staying abroad for at least 18 months, the DFG can provide up to two travel allowances even if part of the stay is funded from outside sources.

Accompanying family members are not entitled to a travel allowance. The travel allowance does not include reimbursement of: Accommodation costs, fees for congresses/conferences and other auxiliary travelling expenses.

Expenses for travel to scientific events in the respective host country and to other European countries are not eligible for reimbursement. The funds from the allowance for direct project costs are to be used for this purpose.

Travel allowances (flat-rate travel allowances) must be claimed within the fellowship period.

23.4.2.7 Deductions

The following in particular are deducted from the fellowship amount

- income from employment (this includes all income within the meaning of Sections 13, 15, 18 and 19 German Income Tax Act [*Einkommensteuergesetz - EStG*])
Income of up to €600.00 gross per month is not deducted.
- lump-sum allowances for living expenses and non-cash benefits from the host institution or other funding organisations; any top-up to the local postdoc level is not deducted;
- benefits under the German Parental Allowance and Parental Leave Act [*Bundeselterngeld- und Elternzeitgesetz - BEEG*]; parental allowance payments to the partner are not taken into account.

The acceptance of a scientific prize/award money within the fellowship period does not constitute additional income and is not taken into account. Unpaid secondary employment is permitted.

Allowances in the form of free use of accommodation, payment of earmarked social security contributions such as health insurance and payments into pension funds are considered on a case-by-case basis.

23.4.2.8 Secondary employment

The DFG must be notified in writing in good time before any secondary employment is undertaken during the funding period of the Walter Benjamin fellowship. The DFG may prohibit the secondary employment or impose conditions on it if it is likely to jeopardise the achievement of the fellowship objective or the legitimate interests of the DFG. The secondary employment must therefore not be directly related to the funded research project, but must be distinct in nature and must not exceed a maximum of eight hours per week.

23.4.3 Return grants for reintegration in the German research system

In order to promote reintegration into the German research system, the DFG grants fellowship holders a return fellowship upon additional application. This is intended to make it easier for fellowship holders to reintegrate into the German research system, for example by presenting their project results in Germany or preparing for their new research activities after their return.

The return grant is awarded on submission of a proposal as a domestic fellowship for a maximum period of six months; for fellowship holders who have a child within the term of the return grant, the term of the return grant can be extended by three months.

The return grant includes the basic fellowship and the monthly allowance for direct project costs (see Subclause 23.1.3). The lump-sum allowance for direct project costs does not have to be included in the accounting for the return grant.

The return grant is awarded subject to the following requirements:

- Applicants must reside abroad funded by a DFG fellowship, whereby the total duration of the stay within the framework of the Walter Benjamin fellowship must be at least 12 months; no more than four years may have elapsed since the start of the fellowship when the return grant begins;
- this maximum period of four years was spent abroad consecutively and at least half of this time was spent within the framework of the Walter Benjamin fellowship;
- the proposal must be submitted from abroad no later than two months before the planned use of the return grant;
- Applicants may not be on leave from a German research institution for the duration of the fellowship with the possibility of working at the institution again upon return from abroad.

The return grant should be used to continue research in the same scientific area. To carry out such research, recipients must be affiliated with a university or other research institution. An invitation from the host institution must be included in the proposal.

The subject area in which the applicant will be working during the funding period must be specified in the proposal. A project description is not necessary.

If the stay abroad is not funded exclusively by the DFG, the associated stay abroad is to be documented.

A declaration must be included with the proposal that shows that the applicant will not be funded by other means upon return.

The grant ends as soon as the fellowship holder receives or is eligible for a position or other funding (including benefits from the Federal Employment Agency) in Germany. Claims for unemployment benefit (ALG 1) must be asserted. For this reason, it is likewise not possible to claim the return grant if the Walter Benjamin fellowship is followed by a domestic phase financed by the Walter Benjamin position.

The DFG must be informed without delay of the commencement of a position or the acceptance of other funding.

23.4.4 Taxation

Any necessary taxation is the responsibility of the grant recipient.

24 Clinical trials

24.1 Scope of funding

This funding includes funding for direct project costs and funding for staff, including travel expenses and investment funds.

Funding for direct project costs also includes project funds used to prepare the conduct of the trial. Necessary expenses for funds granted can be charged to the project funds

- for the preparation of a trial protocol,
- for documents from regulatory authorities,
- for preparatory meetings,
- for the conclusion of project-related insurance policies (patient insurance, volunteer insurance, travel insurance, etc.) and
- fees to be paid to a higher federal authority that are essential for the research project to be carried out.

24.2 Provision of funds

Project funds that serve to prepare the implementation of the trial (cf. Subclause 24.1) can be used immediately up to the amount specified in the grant.

24.3 Final reports

The reporting requirements for your project are not deemed to have been fulfilled until a final report has been submitted and the project results have been published within two years of the end of the project.

25 Publication grants

25.1 Scope of funding

Under this programme, the funds granted are only available to finance publications in electronic and printed form. Print publications must be available in bookshops. In-house publication at a research institution with its own established publication channel is permitted.

Only proven expenses (e.g. typesetting, editing, printing, binding – including material costs) can be taken into account within the scope of the grant amount. Other publishing costs (fees, distribution costs, etc.) may not be financed from the approved funding.

25.2 Accounting and request for funds

25.2.1 The funds can only be claimed after the work has been produced; DFG form 41.040 is to be used for this purpose. The publisher's invoice and a specimen copy must be attached to the form.

www.dfg.de/formulare/41_040

25.2.2 Offsetting of value added tax

The amount granted includes any statutory value-added tax due on the publication grant. The value added tax included in the amount approved can only be paid out if it is shown on the publisher's invoice to the grant recipient.

25.2.3 Deduction of subsidies

Subsidies are deducted from the DFG grant unless they merely serve to compensate for a difference between the funds approved by the DFG and the documented publication costs. In this respect, the DFG may be entitled to repayment.

26 Scientific Library Services and Information Systems

26.1 Scope of funding – exclusion from flexible funding

In individual programmes in the Scientific Library Services and Information Systems funding area, funds can be provided to support the purchase of academic publications, the licensing of digital resources or the acquisition of closed collections and estates. These funds can only be reallocated with the approval of the DFG.

26.2 Open access publication costs

26.2.1 Scope of funding

Under this programme, the funds granted are available exclusively to finance academic publications in open access. DFG funds can be used for deposits and membership fees to be paid to providers of publication services.

Open access publications are publications that appear in gold open access media, other types of freely accessible publications (e.g. enhanced publications), research publications that are published via preprint servers or open access platforms, publications that are covered by transformation agreements and open access books. Open access books also include edited volumes, provided that the publisher receives the funds for publication.

The funds are granted as a subsidy. Co-financing of the fees with other funds is possible, as long as clear proof of the origin and amount of the funds can be provided.

26.2.2 Grant recipients

Only higher education institutions under public law or non-profit institutions under private law are grant recipients in this programme.

26.2.3 Use of the project funds

The funds may only be spent if the institution can prove which publication DFG funds have been used and the following conditions are met.

26.2.3.1 Special eligible expenses

The funds can be used for publications whose authors are subject to payment at the time of publication (publication date) and are to be considered as members of the institution.

26.2.3.2 Special non-eligible expenses

The funds provided by the DFG may not be used for:

- open access articles in hybrid journals without contractually charged publication access costs;
- publications without academic content;
- separate funding for individual articles to edited volumes;
- conference proceedings for which other funding (e.g. through admission fees, membership fees, etc.) is guaranteed;
- publications in so-called mirror journals;
- administrative fees (e.g. in the case of DEAL contracts);
- fees in addition to the open access publication fee (e.g. fees for licensing, for colour illustrations and number of pages, etc.);
- submission charges;
- publications that could have been published in open access but were not published in open access due to opt-out regulations.

Duplicate funding of the same publication in different aggregation forms (e.g. preprint and journal article, contribution to edited volume and article) must be excluded by the institutions.

26.3 Final report

The required information and the necessary content of the final report are based on the template for a final report in infrastructure funding: Programmes for Scientific Library Services and Information Systems (LIS), DFG form 12.02.

www.dfg.de/formulare/12_02

27 Development of International Cooperation

27.1 Scope of funding and eligible costs

Under this programme, the funds granted are exclusively available to finance the modules bilateral project preparation workshops, project preparation trips abroad and guest stays.

Funding for travel expenses is eligible in all modules. For workshops, material costs are eligible including travel expenses and funding for staff. The DFG assumes that the workshop will be organised on the premises of the participating organisations in Germany or abroad. Only in exceptional cases with special justification can the necessary event-related rent for rooms be charged.

If the workshop is to take place (partly) digitally, the DFG assumes that the technical facilities of the institution in Germany or abroad will be used. Costs for external services and licence fees are eligible in exceptional cases only.

The travel expenses are subject to Subclause 5.4. In addition to the general regulations, travel and maintenance costs can only be invoiced if no funding is available from a responsible foreign partner organisation or if the participants come from Germany, Austria or Switzerland.

Costs for persons without a doctorate are only eligible if they were named in the proposal and approved by the review.

27.2 Funds approved

The funds are approved as a subsidy and can be used flexibly within the framework of the total amount for the costs actually incurred. The subsidy cannot be increased retrospectively. Any remaining costs must be financed by the grant recipient or by funds raised. If the subsidy exceeds the actual costs required, the remaining funds must be repaid

27.3 Non-eligible expenses

Notwithstanding the regulation on non-eligible expenses (Subclause 3.2), expenses cannot be covered by the funds granted: Speaker fees, costs for the printing of congress and conference reports, hospitality costs and costs for supporting programmes.

27.4 Proof of use

27.4.1 Submission deadline

The proof of use must be submitted as soon as possible and no later than three months after completion of the respective funding measure.

27.4.2 Content

If the project is co-financed by third-party grants, the receipt and expenditure of these funds must be documented. Original receipts need only be submitted to the DFG on request. A statement must be submitted confirming that no funding has been provided by the foreign partner organisation.

Within three months of the end of the funding measure, the project leadership must submit an informal report on the results to the DFG which does not exceed five pages.

27.5 List of participants in project preparation workshops

A list of all participants must be kept with their name, title and research institution and kept on site with the remaining accounting documents.

28 International scientific events and annual conferences of scholarly societies

28.1 General guidelines

The funds granted serve to cover the shortfall that remains insofar as the grant recipient is unable to cover the eligible expenses with their own or third-party funds. This is a maximum amount. It is not possible to apply for additional funding.

The funds can be used at any time. However, they are paid out no earlier than four weeks before the event begins.

28.2 Event venue/period

The DFG must be notified of any changes to the event venue or period.

If the event is to take place (partly) digitally, priority is given to use of the technical facilities at the institution in Germany. Only actual expenditure is eligible.

28.3 Scope of funding for international scientific events

Eligible are subsidies in the form of funding for direct project costs and funding for staff including travel expenses.

28.3.1 Participant-dependent funding

Final determination of the participant-dependent subsidies is only made after submission of the proof of use. The actual number of participants determines the rate of the subsidy. If the number of participants specified in the approval confirmation is not reached, the subsidy is reduced accordingly.

Participants are deemed to be the researchers involved in the conference (but not students or doctoral candidates).

28.3.2 Eligible expenses

In principle, only expenses for the scientific part of the event can be taken into account. Notwithstanding Subclause 3.2 of these Funding Guidelines, reasonable and necessary expenses for room and equipment rental, external services, licence fees and expenses for conference registration, conference platforms and conference tools may be eligible, provided that these are not attributable to core support. Expenses for the sign language required for the event are also eligible.

28.3.3 Non-eligible expenses

Notwithstanding the regulation on non-eligible expenses (Subclause 3.2), the following expenses are not eligible for financing from project funds: Fees for speakers, organisers, hospitality expenses and expenses for supporting programmes, expenses for interpreting services for the event contributions (translation of the event into other national languages and equipment for simultaneous IT systems), expenses for the follow-up of a conference including expenses for the printing of the congress and conference reports.

28.3.4 Proof of use

28.3.4.1 Submission deadline

The proof of use must be submitted as soon as possible and no later than three months after the end of the event. All income and expenditure for the event must be documented in the proof of use. The number of participants must be stated. If the project is co-financed by the receipt of further funding for the same research project or third-party contributions, the receipt and expenditure of these funds must also be documented. Original receipts need only be submitted to the DFG on request.

28.3.4.2 List of participants

A list of participants must be drawn up with the names of the researchers who took part in the conference and who can be taken into account when determining the subsidy. In the list of participants, students and doctoral candidates must be designated accordingly. Actual virtual participation must be marked separately in the list of participants. The list of participants must be kept with the remaining accounting documents. This list of participants only needs to be submitted with the proof of use in the event of accounting via the special account procedure.

28.4 Scope of funding for annual meetings

If the funded international event is an annual meeting at which speakers from abroad participate in person, only travel expenses for these persons are eligible for funding. If the event is organised partially or exclusively digitally, funding for direct project costs and funding for staff are eligible.

28.4.1 Eligible travel costs

Only the actual travel costs incurred for speakers from abroad are eligible for funding up to the maximum amount that can be applied for annual meeting funding. In principle, the invitations provided for in the proposal must be taken as a basis. If, in exceptional cases, changes are necessary, this must be justified in more detail when the funds are drawn down, at the latest when the accounts are submitted. The provisions of the Travel Expenses Act applicable to the institution are to be applied up to the amounts of the funding options specified for this programme. If neither the Federal nor the State Travel Expenses Act applies at the institution, the regulations of the Federal Travel Expenses Act shall apply.

28.4.2 Eligible and non-eligible expenses for digital participation

If the event takes place (partly) digitally, expenses incurred by offering the digital event or the digital part of the event are eligible. Subclauses 28.3.2 and 28.3.3 apply accordingly with regard to expenses.

28.5 Proof of use

The deadline stipulated in Subclause 28.3.4.1 applies to the proof of use

28.6 Extraordinary reporting obligation

A short factual report (max. three pages) must be submitted with the accounts no later than three months after the end of the event.

29 German-Israeli Project Cooperation (DIP)

29.1 Scope of funding

Under this programme, the approved project funds are available exclusively to finance staff expenses, material costs and travel expenses, as well as costs for equipment and publications.

The funds approved are a maximum amount. It is not possible to apply for additional funding.

29.2 Use of the funds

An explicit rejection in the grant of the respective project may not be circumvented, the achievement of the project objective must not be jeopardised and the project objective must not be changed. The regulations regarding non-eligible expenses shall remain unaffected. Further details can be derived from the respective award letter.

Insofar as it serves the project, the amounts approved in the individual types of expenditure can be mutually increased by up to 30% without consulting the DFG. The reference value is the type of expenditure that is to be increased.

Any increase in the funding amounts by more than 30% and any reallocation of approved personal equipment on loan require written approval by the DFG. The basis for the reallocation is the financing plan.

29.3 Scientific instrumentation

In addition to the instrumentation, the Israeli cooperation partner also procures the vehicles themselves.

It becomes the owner of the instrumentation and the vehicles that are purchased with the funds approved.

29.4 Request for funds and settlement

The amount of the funds approved resulting from the award letter that is attributable to a single year of the grant must be requested in the relevant year, according to the requirements of Subclause 3.10.

Funds that are not used by 31 December of the year in question shall lapse.

In exceptional cases, funds may be carried over to the following financial year if a request to this effect is submitted to the DFG by no later than 30 September of the respective year of granting and the DFG gives its approval.

The DFG form (DFG form 41.031 or 41.039) must be used to request disbursement of funds.

www.dfg.de/formulare/41_031

www.dfg.de/formulare/41_039

29.5 Proof of use

DFG forms 41.054 (in the third-party funding procedure) and 41.051 (for personal and institutional grants) must be used for submitting expenditure by German cooperation partners and form 41.053 for submitting expenditure by Israeli cooperation partners.

www.dfg.de/formulare/41_051

www.dfg.de/formulare/41_053

www.dfg.de/formulare/41_054

29.6 Reporting

In addition to the final report, an interim report must be submitted by the end of the 30th month of the first grant period which must fulfil the requirements of the final report (Sub-clause 15) formulated in these Funding Guidelines.

30 Retention of a grant when moving abroad and grants abroad in coordinated procedures

The following regulations of Subclause 30 do not apply to grant recipients who work at a foreign location of a domestic research institution. The latter are subject to the aforementioned Subclauses, in particular Part A of these Funding Guidelines.

When processing a grant abroad, e.g. in the following constellations:

- change of institution involving a move abroad where the grant is retained ("money follows researcher" or transfer of a project of a (Clinical) Research Unit or a project within a priority programme abroad) or
- the direct approval of a project of a (Clinical) Research Unit located abroad or
- the direct approval of a project abroad within a priority programme,

the regulations of this section shall apply in addition to the regulations of the General Part and the Special Part of these Funding Guidelines, insofar as they provide otherwise.

30.1 Accounting documents

The grant recipient must ensure that the institution administering the funds retains these documents for the retention period specified in Subclause 2.10 and that it is authorised to receive them – or a copy of them – and to present them during the audit of the use of funds (cf. Subclause 9).

30.2 Reduction of project expenditure

If the grant recipient or the institution administering the funds receives a project-related reimbursement of project expenses from a third party (e.g. tax refund) or if this is possible, they must notify the DFG. The total amount approved by the DFG is reduced accordingly. This also applies if the reimbursement is made after the project has been completed. The repayment claim also includes the reimbursed interest on a pro rata basis. If a payment made retroactively by a third party, e.g. a tax refund, is not transferred in full to the DFG, default interest of 5 percentage points above the German base rate is charged. The interest period begins three months after reimbursement.

30.3 Drawdown of funds, declaration in the event of death and dissolution of the institution

The regulations of the General Part (Subclause 3.10) apply to the drawdown of funds.
DFG form 41.039

www.dfg.de/formulare/41_039

is to be used. The DFG can only make transfers to an account of the institution of the grant recipient abroad if this institution submits a binding declaration stating that the DFG may dispose of the unused funds in the event of the grant recipient's death or the dissolution of the institution.

30.4 Staff abroad, employment contracts abroad

Subclause 4.2.2 applies by analogy, including the following regulations, if the place of residence of the grant recipient is abroad and they employ staff abroad.

The customary local rules apply to the structure of employment contracts.

If the staff expenses exceed the funding for staff provided within the approved employment duration, additional funds can be made available upon request insofar as the employed staff correspond to the staff cost categories that were applied for, but no more than the amount of the staff cost rates stipulated by the respective DFG partner organisation. If no staff cost rates have been stipulated, the DFG partner organisation can confirm the appropriateness. If it is not possible to obtain details from a DFG partner organisation, the customary local rates and appropriateness of the staff rates concerned can be proven to the DFG in a comparable manner, in particular a calculation is to be submitted to the DFG showing the amount of the funding for staff that is required with regard to the outstanding project duration.

The project leader named in the grant shall decide on the selection of the staff.

30.5 Consumables, commodities, scientific instrumentation, software, travel

Notwithstanding Subclause 5, the grant recipient is responsible for the procurement of consumables, commodities, approved scientific instrumentation and software. They may also commission the institution at which the project is being carried out with the procure-

ment. Ordinary maintenance, servicing, repairs and other measures to maintain operational readiness cannot be financed from project funds. A separate application for repair funds is also excluded. Ownership of the item of instrumentation must be transferred by the grant recipient to the institution where the project was completed no later than by the end of the project.

For travel, the locally applicable travel expenses regulations shall apply.

C Appendix to Subclause 3.6 – Programme allowance for indirect project costs

Sample positive list of cost elements and organisational units/cost centres in which indirect project expenditure can usually arise:

Indirect project expenditure supporting organisational units	Cost elements
Central administration/services e.g. <ul style="list-style-type: none"> ▪ Research department ▪ Human resources department ▪ Finance department ▪ Legal department ▪ IT & Data Services 	<ul style="list-style-type: none"> ▪ Staff expenses – non-scientific (e.g. civil servants, tariff employees (temporary, permanent), trainees, further education and training, job advertisements, other staff expenses, allowances, separation allowance, pension benefits) ▪ Expenses for purchased services (e.g. printing services, contracts for work and services, fees, courier services, other external services) ▪ Expenses for raw materials, auxiliary materials and operating supplies as well as for purchased goods (e.g. magazines, media, literature, office/building equipment, low-value assets, office/IT materials, other consumables) ▪ Other operating expenses (e.g. equipment rental, leasing, licences, fees, postage costs, telephone costs, expert opinions/consultancy, legal rights/services, travel expenses, public relations, membership fees, insurance benefits)
Buildings e.g. <ul style="list-style-type: none"> ▪ Rent ▪ Energy ▪ Facility management ▪ Repairs 	<ul style="list-style-type: none"> ▪ Property rental ▪ Expenses for purchased services (e.g. waste disposal, repairs & maintenance, servicing, cleaning, janitorial services, street cleaning, green maintenance, building cleaning, security services) ▪ Expenses for raw materials, auxiliary materials and operating supplies as well as for purchased goods

	<p>(e.g. energy, water, waste water, cleaning/maintenance materials)</p> <ul style="list-style-type: none"> ▪ Other operating expenses <p>(e.g. architects/engineers, (property) taxes, fees, expert opinions/consultancy)</p> <ul style="list-style-type: none"> ▪ Staff expenses – non-scientific (in particular if, for example caretaker services, cleaning, green maintenance, etc. are provided by own staff)
<p>Decentralised scientific support</p> <p>e.g.</p> <ul style="list-style-type: none"> ▪ Technology ▪ Administration ▪ Centralised facilities ▪ Scientific services without project funding 	<ul style="list-style-type: none"> ▪ Staff expenses – non-scientific (e.g. civil servants, tariff employees (temporary, permanent), trainees, further education and training, job advertisements, other staff expenses, allowances, separation allowance, pension benefits, chair replacements) ▪ Staff expenses – scientific <ul style="list-style-type: none"> ▪ Expenses for purchased services <p>(e.g. printing services, contracts for work and services, fees, courier services, repairs, services, test subject fees, other external services, cost allocation in the area of university medicine)</p> <ul style="list-style-type: none"> ▪ Expenses for raw materials, auxiliary materials and operating supplies as well as for purchased goods <p>(e.g. magazines, media, literature, laboratory supplies, tools, materials, office/building equipment, low-value assets, office/IT materials, chemicals, other consumables, animal supplies)</p> <ul style="list-style-type: none"> ▪ Other operating expenses <p>(e.g. equipment rental, leasing, licences, fees, postage costs, telephone costs, expert opinions/consultancy, legal rights/services, travel expenses, public relations, membership fees, insurance benefits)</p>

Examples from the Federal Court of Audit – for which expenses should the DFG programme allowance for indirect project costs not be used?

- Expenditure offsets in governing bodies – "presidency reserves" such as fees, interest, rent for business start-ups, expert opinions on auditing, financing of concerts, own shares in grants from other funding bodies,
- Hospitality expenses for special occasions and without project reference (farewell to the Dean or similar),
- Travel expenses not related to a project (e.g. strategy conferences at popular holiday destinations abroad),
- University sport