



Einstein Stiftung Berlin
Einstein Foundation Berlin

Attachment to the Budget Plan

As an attachment to the budget plan, the German version of the rules outlined here form part of the transfer agreement between the Einstein Foundation (funding provider) and the eligible institutions (funding recipients). They are binding insofar as the authorization letter does not explicitly specify different rules. The purpose of this translation is to help non-German speaking applicants in the process of writing their application.

1) General rules concerning funding approval and use of funds

- a) As a rule, funding will only be approved for projects that have not yet started. This means that no supply or performance agreements that are directly related to the project may be concluded before the transfer agreement is signed.
- b) Project funds are funds for personnel, non-personnel and investment costs that are directly related to the project.
- c) Unless expressly mentioned in the authorization letter, project resources may not be used for:
 - *Basic equipment* (including computers, laptops, phones, data storage devices, small items of office furniture, computer screens, general office and laboratory equipment, etc.), unless the individual items are shown to be essential for the success of the project (for instance specific hard- or software, consumables for specific laboratory use, etc.);
 - *Overheads*. The funding recipient's overheads must be disclosed;
 - *Expenditure for use of the university's service facilities* (data centers and other services, including academic services) on the basis of the university's internal cost allocation;
 - *Operating costs and maintenance, and charges of any kind*, with the exception of charges that can be shown to be essential for carrying out the project;
 - *Incidental costs* that arise as a result of operating a piece of equipment financed with funds from the Einstein Foundation (including spatial and structural requirements, energy costs, repairs and maintenance, and ongoing technical support);
 - *Indirect costs* for scholarship holders, such as insurance premiums;
 - *Childcare expenses*: Flat fees to cover childcare expenses cannot be reimbursed. This does not affect childcare during events (where one caregiver may care for several children), which continues to be covered if other childcare options, offered for instance by the university, are not available;

- *Translations and indirect publishing costs:* The Einstein Foundation will only fund translations of source material essential for the project's purpose. Reimbursement of publication costs, whether for open access or traditional publications, is limited to €2,000 per year and PI. Funds can be accumulated over several years. Fees paid to the publisher (editing, distribution, etc.) are reimbursed in line with the [DFG Guidelines on Publication Grants](#).
 - *Funding for staff and equipment outside Berlin* with the exception of the Hebrew University of Jerusalem and travel and accommodation expenses;
 - *Value added tax* if it can be deducted as input VAT.
- d) Please disclose in the budget plan the funding made available for the project by the eligible institution (project-related contributions by the university) and third-party funding from other organizations. If the precise amount has not been finalized, please inform us of the estimated amount. However, funding contributed by the eligible institution is not the same as basic equipment or overheads (see section 3 on non-personnel costs). The deployment of these funds is governed by the grant approval and the budget plan.
- e) The approved funds are tied to the budget year in question. They are to be used sparingly and economically, for their intended purpose.
- f) Funds are paid out for two months in advance in line with the drawdown schedule. It is not necessary to submit a separate payment request. Any changes to the drawdown schedule must be made in writing. If the funds are not used for the intended purpose within two months of being paid out, interest of 5% p.a. above the basic rate of interest, as per Section 247 of the German Civil Code, may be charged for the period between the payout and when the funds are used for the intended purpose. The same applies if a reimbursement is claimed when other funds should have taken precedence or been used to cover a portion of the costs.
- g) Any project funds that have not been used by the end of the budget year are to be returned to the funding provider.
- h) In accepting the grant, the university has an obligation to report to the Einstein Foundation on the project activities and on the use of the project funds. An annual interim report must be submitted by March 31 of the following year and an audited final report must be submitted no later than six months after funding ends. Status reports submitted as part of an interim report may be combined with the next status report, provided the reporting period does not exceed six months in any budget year. Both the interim reports and the final report consist of a status report (project progress and outcomes) and a financial statement. If the interim report (financial statement and status report) for the previous year is not received by March 31, the grant sum for the current year will be reduced by 1% for each month of delay, or part thereof. In the case of final reports, the funding provider reserves the right to request repayment retroactively of 1% of the total grant for each month of delay.

2) Personnel costs

Personnel costs are budgeted on the basis of the average pay rates at the institution submitting the application.

If the institution already knows which individual will fill a post, the rate should be calculated on an individual basis. The Einstein Foundation will make available all funds necessary to remunerate the project staff for the employment term and pay grade specified in the authorization letter, as justified by collectively agreed pay scales. Responsibility for selecting the correct pay grade lies with the institutions submitting the application. Any discrepancies arising from the fact that the individuals actually appointed are paid less than the amounts calculated in the application do not result in additional sums becoming available for other purposes, but rather lead to the grant sum being reduced accordingly. If, as a result of collectively agreed pay scales, the personnel costs result in a higher funding requirement than was approved in the budget plan, please submit an [application for \(pay-scale-related\) additional personnel funding](#), which can be found on the Einstein Foundation website (German only).

Expenditure for student research assistants also comes under personnel costs, but scholarships are treated as non-personnel costs.

The Einstein Foundation assumes that staff paid for from its funds will work in Berlin for the entire duration of their employment. Exceptions are made for research trips lasting up to four weeks that are necessary to achieve the project objectives, and for private holidays. If a longer stay abroad is planned in individual cases, this must be outlined and justified in the application.

3) Non-personnel costs

As a rule, basic equipment (including general laboratory and office supplies) cannot be applied for. Any exceptions require a separate justification.

Applications for travel expenses must take account of the Berlin provisions relating to Germany's Travel Expenses Act (*Bundesreisekostengesetz*).

The various types of expenditure must be correctly allocated. Grouping different types of expenditure under the heading "other expenditure" is not permissible.

Types of non-personell expenditure:

- Materials and consumables (literature, equipment < €800)
- Travel expenses for staff employed in the project
- Visits by external partners
- Events (conferences, congresses, etc.) held in Berlin
- Scholarships, contracts for services
- Publication costs

Individual items within the non-personnel costs for a budget year may be increased, where required, by up to 20% by reallocating funds from other items – provided the additional expenditure is necessary to achieve the funding purpose, that the items of expenditure have already been approved, and that savings can be made in other budget items. The 20% relates

to the types of expenditure within which funds are to be reallocated, i.e. the ones where there is a requirement for additional funds. The basis for comparison is always the most recently approved or original budget plan, on which the grant contract is based.

Funding reallocations above 20% require authorization.

4) Investments

Please identify any purchase necessary to fulfill the purpose of the grant that has a purchase or manufacturing value in excess of €800 (net).

5) Program-specific features

- *Einstein Professorship*

Applications for expenditure for large-scale equipment of up to €500,000 are generally permissible.

- *Einstein Strategic Professorship*

Applications for expenditure for large-scale equipment of up to €500,000 are generally permissible.

- *Einstein Visiting Fellow*

The Fellow's working group must include at least two research assistants.

The Fellow must be in Berlin three or four times a year, generally for several weeks at a time. There is no allowance for meetings with the working group outside Berlin.

- *Einstein BUA/Oxford Visiting Fellow*

The Fellow's working group must include at least two research assistants.

They should either come to Berlin for several short research stays throughout the year, each one lasting several weeks, or come once a year for more than three months to work with the group and be available for colleagues, especially for junior researchers. They should also provide remote opportunities to discuss ongoing research. Members of the Fellow's BUA/Oxford working group and members of the host working group are also expected to organize research stays at the University of Oxford (meetings, workshops, etc.).

- *Einstein Junior Fellow*

The total amount applied for to cover non-personnel and personnel costs for the duration of the project, excluding the post of the Einstein Junior Fellow, must not exceed €100,000.

- *Einstein Research Fellow*

Funding can be provided for a W2/C3 or W3/C4 professorship for an eligible early career researcher, and for personnel and non-personnel costs (for around six months; max. €6,000) for their deputy to prepare their own research proposals.

Besides the labor of the Einstein Research Fellow, no funds can be applied for from the Einstein Foundation for work conducted at the non-university research institute.

- *Einstein International Postdoctoral Fellow*

Funds are provided for a postdoctoral position, which must be filled with an applicant from abroad.

In addition, necessary non-personnel costs of up to €20,000 for the work of the Einstein Postdoctoral Fellow can be applied for.

For the Fellow's research group, funding can be requested for continuing professional development activities in the field of knowledge management.

The relevant expenses should be listed separately in section 2 of the budget plan.

- *Einstein Research Projects*

Please make sure that more than 50% of the amount applied for goes to the institutions submitting the application.

- *Einstein Circles*

The funding covers regular workshops lasting several days (max. three per year) for the members of the Circle, as well as travel and subsistence expenses – in line with the Berlin provisions relating to Germany's Travel Expenses Act (*Bundesreisekostengesetz*) – for Circle members from outside Berlin, and for a maximum of three named workshop guests. Additional funding, up to a total of €10,000 for three years, can be made available for coordination if justified in the application (e.g. for assistants).