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**Abstract**

The trend towards university economization is reflected in the great variety of forms of financing that exist: the State is increasingly shifting from basic funding towards a managerially effective priority and project financing. Budget allocations are therefore no longer a mere act of budget implementation but a notable method of management within the frame of output-orientated financing. The unalteredly necessary coupling of finance and science law within university financing is achieved through the basic rights of academic freedom set down in Article 5 Paragraph 3 of the German Constitution (Grundgesetz = GG). University funding law is the legal realization of fundamental rights. Within this frame, a self-governed financial autonomy of the universities is the constitutionally necessary answer to the university sector being taken out of the classic forms of the financing of the budget and made subject to stronger output-orientated financing. Academic freedom does not fundamentally limit the allocation of funds but requires a scientifically sound organization in compliance with academic freedom. However, democratic academic responsibility also has a dimension regarding the financial constitution. Within the law on university financing, it is reflected in the financial responsibility of the legislature and the fiscal responsibility of the Parliament. The university sector remains integrated in the financial autonomy of the constitution. This applies to the justification for the use of public funds.

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Universities are also subject to control by external Courts of Audit. This, however, also applies in regard to the limits of the financial capacities of public budgets. On the one hand, university financial law challenges the Federal and Land governments' budgetary autonomy from the Federal Government and the States within the federal financial constitution. On the other hand, university financial law does not constitute an exception to the restrictions of the law on public debt. (HRK / Abstract übernommen)