

**GENERAL INFORMATION ON THE
ADMINISTRATIVE HANDLING OF**

**EXTERNALLY FUNDED
PROJECTS -
§ 27 Projects**

AT THE UNIVERSITY OF VIENNA

University Office for Accounting and Finance

University Office for Human Resources and
Gender Equality

University Office for Research Services and
Career Development

University Office for International Relations
- International Office

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A) Introduction

This guideline shall explain all the steps required for handling a § 27 project. The texts have been compiled in close collaboration by the University Offices for Accounting and Finance, Human Resources and Gender Equality and Research Services and Career Development. The International Office added specific information regarding international educational projects.

B) General Information on Project Management

B.1 § 27 Projects

Projects in accordance with § 27 are **contracted between the client and the University of Vienna. The dean's office/centre management** are authorised to sign contracts up to a project budget of € 100,000 in accordance with § 27, section 1 of the Universities Act 2002; for contracts in excess of € 100,000, the authorised signatory is the Rector's Office. For international educational projects, the authorized signatory is also the Rector's Office.

In accordance with § 28 of the Universities Act 2002 and following the signing of the project contract and the issuing of the internal order number, project leaders are mandated to carry out all the necessary legal transactions for the project. This mandate is issued by the Rector's Office.

Since § 27 projects are so-called university projects, **the University pre-finances all expenditure.** Therefore, once the internal order number has been communicated, funds can be disbursed (within the limits established by contract), regardless of whether or not the client has already transferred a project instalment. The pre-financing by the University is interest-free and should ensure a smooth handling of project activities. To avoid distorting the financial accuracy of the project, **cross-subsidies (from other projects or from the institute's collective order) are not an option – a temporary negative balance on your project will not result in any negative consequences** and is relatively common in § 27 projects.

In accordance with the legal regulations in place, it is the University's responsibility to carry out the financial management of § 26 and § 27 projects. This means, in accordance with the internal guidelines of the University of Vienna, that special bank accounts cannot be set up for specific projects. Projects are reflected individually in the internal accounting system by means of **distinct orders**. From an accounting point of view, this ensures that only revenue and expenditure relating to one specific project are compiled within each internal order number.

We would like to inform you that workshops on the management of externally funded projects regularly take place at the [University of Vienna](#).

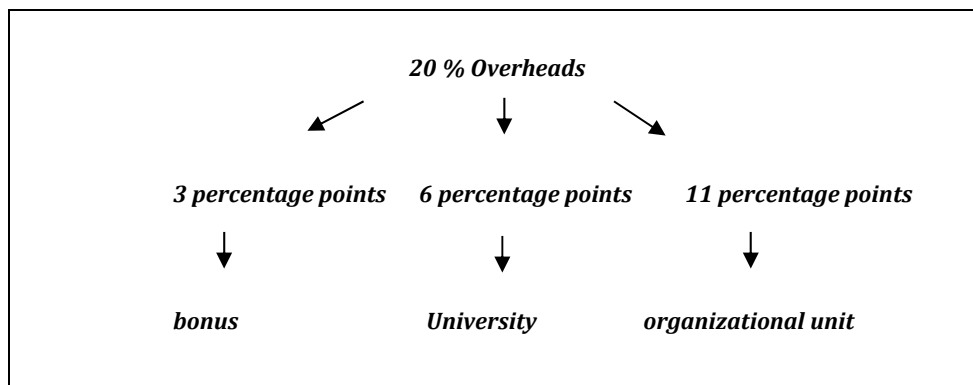
B.2 Overheads

At the University of Vienna, a contribution to the overhead costs of at least 20 % was introduced for all third-party-funded projects whose contracts were signed after 1 September 2009. The University of Vienna regulations relating to overheads can be found on the external funding website. For international educational projects submitted as of 1st January 2016, the “regulations regarding the split of management allowances and indirect costs within educational projects” will be applied. In the case that 25% overheads were budgeted, the bonus will be recalculated on basis of 20% overheads and the remaining amount will be distributed at a ratio of 11/6 between the organizational unit and the University (exempt H2020-projects). In the case of H2020-projects the additional 5 percentage points will be assigned to the risk fund of the University of Vienna.

All projects applied for as from 1 January 2013 fall under the incidence of the present version of the overhead regulation.

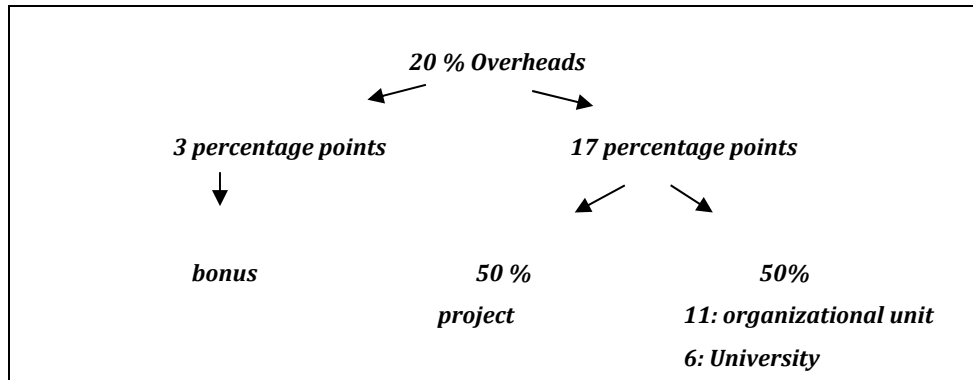
In general, the following split of Overheads will be applied:

Graphical representation:



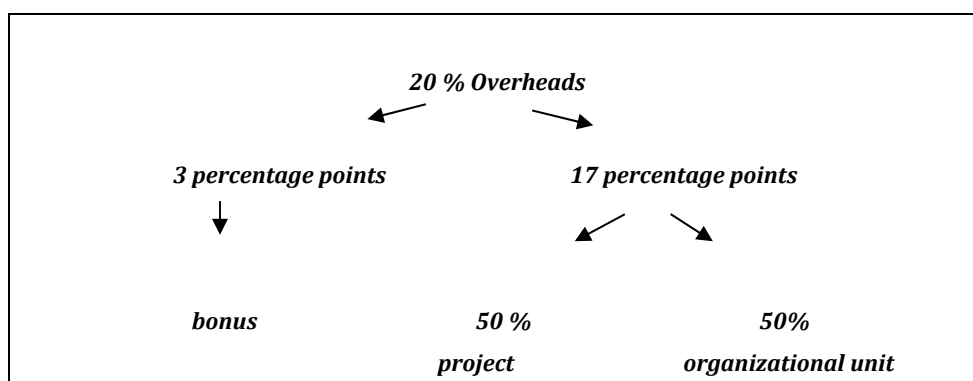
The following regulations apply in the case of EU-funded projects except international educational projects (Erasmus+):

- 3% bonus payments are to be financed out of the allocated 20% overhead contributions.
- The remainder of the overheads shall be splitted as follows: 50% to the project, to cover for costs ineligible for funding, value-added tax and non-funded, prorated deduction; 50% shall be divided at a ratio of 11/6 between the organizational unit and the University, respectively.

Graphical representation:
EU-funded projects (except Erasmus+)


For the purposes of the present guideline, excellence projects comprise Start and Wittgenstein Awards, as well as ERC [European Research Council] grants. If an excellence project attracts overheads, the following regulations apply:

- 3% bonus payments shall be covered from the 20% overhead amount.
- The remainder of 17% shall be divided equally between the project and the organizational unit.
- Costs ineligible for funding (e.g. value-added tax; non-funded, prorated deduction of ERC grants) are, as a rule, to be covered out of the overhead quotas of projects or organizational units.

Graphical representation:
ERC-grants


Erasmus+ projects:

Within Erasmus+ projects, the quotas mentioned in the „regulations regarding the split of management allowances and indirect costs within educational projects“ will be divided in the ratio 4:6 between the organization and the university.

The University of Vienna regulations relating to overheads as well as the regulations regarding the split of management allowances and indirect costs within educational projects can be found on the external funding website.

C) Support from the University Office for Research Services and Career Development

The University Office for Research Services and Career Development is the first point of contact and information platform for scientists when submitting research project applications.

For more precise information about research funding, funding bodies, scholarships and awards, as well as legal specifications and contacts at the University, please visit the Research Services website and/or consult the information at the end of these guidelines.

If you have questions regarding the submission of EU project applications, please contact the University Office for Research Services and Career Development personally. The advisory service includes support with the budgetary requirements of the project, writing project proposals (particularly ERC and Marie Skłodowska-Curie Fellowship applications) and the identification of relevant EU funding schemes, as well as support with the administrative procedures at the University of Vienna (e.g. the approval from the Vice Rector for the submission of the proposal), the filling out of forms and answering questions regarding the Participant Portal/LEAR/PIC.

After the signature of the grant agreement/contract, the controlling team for external funding will advise you regarding the implementation and reporting of your project.

D) Support from the International Office

The International Office established an information platform in order to advise scientists regarding international educational projects. Detailed information regarding these support programmes (Erasmus+) can be found on the website of the International Office:

<https://international.univie.ac.at/en/cooperation-hei-projects/higher-education-projects/>

For any questions please contact:

Erasmus+: eplusprojekte@univie.ac.at

Other educational projects: bildungsprojekte@univie.ac.at

E) The Necessary Steps in Registering a New Project

E.1 Establishing an internal order number

General Procedures for external funded §27 projects (> € 5.000,-)

In order to get an internal order number for external funded § 27 projects the following [requirements](#) have to be met:

1. The project application has to be entered as an *Application* in u:cris (=The University of Vienna's research information system). The metadata of the *Application* must be recorded correctly and completely.
2. The application documents (proposal and budget), as well as the signed funding contract (or the funding approval) must have been saved in u:cris.
3. The concerned application must be set on "awarded". The responsible persons can be found in the Guideline [„Voraussetzungen für die Erfassung von Daten zu Förderanträgen in u:cris/AMT“](#)
4. .
The creation of a *Grant* implies the approval of all contractual partners of the funding contract respectively the approval of the funding provider to the project funding.
5. If the funding contract is not yet signed by all parties at the time of the creation of the *Grant* or the funding approval is not yet available, the funding contract or the approval has to be promptly saved after receiving. The organization is responsible for the creation of a *Grant*.

As soon as the Grant is created in u:cris, the Accounting and Finance Department will assign an internal order number. An email will be sent to the project leader with the internal order number and in addition information about the most important project data (Institution/Department; Project Duration; Subsidy amount (University of Vienna); Overhead-ratio).

The project leader is asked to check the data and – if required – to announce a waiving of bonus. If the Accounting and Finance Department will not receive any response within 2 weeks it is seen as confirmation of the project data.

As soon as the internal order number is communicated the first payments can be operated.

Once the internal reference number has been allocated, the Rectorate will empower the project leader in accordance with § 28 Universities Law 2002 such that they thereafter are able to conduct all business transactions pertaining to the project.

At the same time with the new internal order number, you will receive by email the form **“Declaration of consent - payroll account”**, which must be signed by the external funding employees of the project and forwarded to the controlling team for external funding. The form includes the employees' express consent that all the personal data required for the smooth running of the project and the annual payroll accounts will be provided for the contractually agreed interim and final reports.

If it is necessary to confirm the future **bank details** of the project in order to apply for an EU project, the completed form is required to be signed by the Head of the University Office for Accounting and Finance (Mr Hammer) and by a representative of the University's house bank. The required signatures will be organised by the controlling team for external funding (contact details at the end of these guidelines).

Without exception, **the account holder shall be stated as the University of Vienna** (contact: Mr Alexander Hammer, ext. 125 00, alexander.hammer@univie.ac.at); further, the address given shall be that of the University of Vienna. The address of the relevant branch of the University's house bank Raiffeisenlandesbank NÖ-Wien is: 1020 Vienna, Friedrich-W.-Raiffeisen-Platz 1.

General Procedures for congresses/seminars (> € 5.000,-)

Project applications for congresses/seminars are not entered into u:cris. Therefore, to get an internal order number for congresses/seminars the following completed documents must be submitted to the University Office for Accounting and Finance:

- the **§ 27 form FIN/F1** which you can find on the [external funding website](#)
- a short abstract containing the following points:
Theme, date and venue of the seminar/congress, financial plan and timetable (including time for preparation and reinforcement), anticipated number of participants as well as details of anticipated sponsors and co-organisers (copies of the agreement to provide funding or the contract signed by both parties)

The § 27 form *FIN/F1* shall be signed by the Head of Department, because that particular organisation shares the risk of a negative end-of-project balance, thus creating the necessity for its manager to be notified of the project.

Please send the information to the controlling team for external funding (contact details at the end of these guidelines).

If the project has a minimum budget of **Euro 5,000**, you will receive an email specifying the newly issued **internal order number** and further information. From this point onwards, the first payments can be operated.

Once the internal reference number has been allocated, the Rectorate will empower the project leader in accordance with § 28 Universities Law 2002 such that they thereafter are able to conduct all business transactions pertaining to the project.

Sub-Projects – external funding § 27

If several institutes or departments are taking part in a project, several distinct sub-project numbers can be allocated by way of exception to the same project, in order to maintain clarity and transparency with regard to the project activities of each individual sub-unit.

The fundamental pre-requisite is that the project contract features the University's research projects in separate work packages, each based on an independent financial calculation. A check will subsequently be undertaken to ascertain whether a distinct sub-project number is indeed essential to the efficiency of the project process.

What is important is that each sub-project is allocated and, to all intents and purposes, subordinated to an overall project. Sub-projects' designations consist of the (overall) project number, followed by consecutive numbering 1-9 (e.g. FAxxx0011).

Small Scale Projects < € 5.000,00

No dedicated sub-account can be allocated in SAP to research projects whose budget is below € 5,000. These small scale projects must be processed via the collective account of the department, which is especially designated for small scale projects, non-earmarked amounts (donations, etc.) or any surplus/minus from projects (Faxxx900).

In order to maintain transparency and traceability in the collective account of the department, common practice calls for the development of an internal “letter code”. For example, if, in the context of all transfers (and related payment receipts), you include the code MÜ for Prof. Müller, BA for Prof. Bauer, or the like, before the sub-account number, you will be able to filter and list all related booking entries by letter code (except personnel costs – cost bearer lists!). Thus, you will have at all times a clear overview of all project-related incoming and outgoing transactions, which allows you to administer your project in an easy and unbureaucratic manner.

E.2 Authorisation § 28 Universities Act 2002

As soon as the projects have been set up in SAP and the Rector’s Office has been informed, you will be issued an **authorisation** by the **Rector’s Office** to ensure that, in your capacity as the project leader, you can handle any legal transactions relating to the project. This regulation also applies to all small project collective accounts.

This authorisation will be conveyed to you in 2 copies by letter. Please sign the authorisation and send a scan by mail to the University Office for Accounting and Finance (bevollmaechtigung.finanzwesen@unvie.ac.at). The authorisation in accordance with § 28 of the Universities Act 2002 grants full powers of external representation.

According to the University Gazette, issue of 10 December 2012, deputy project managers can be nominated by means of the form “Project Budget – Project according to § 28 UG; Nomination of an Individual as a Legally Authorized Representative”, the authorization is granted by the competent member of the Rectorate.

E.3 Employment of Staff

Already in the phase of preparing the project proposal it has to be decided which type of activity is appropriate for the planned action. Beside the employment contract, the freelance contract and the contract for work and services are available.

The following table is intended to clarify which type of employment contract is suitable:

Employment contract	Freelance contract	Work & services contract
Continuing obligation	Continuing obligation	Non-recurring obligation
Incorporation into operational structure	Partial incorporation into operational structure	No incorporation into operational structure
Personal obligation to work	Possibility of appointing a proxy	Working with assistants and sub-contractors
Employer specifies working hours	Free choice of working hours	Free choice of working hours
Personal dependency	Very low level of personal dependency	No personal dependency
Financial dependency	Financial dependency	No financial dependency
Work equipment supplied by employer	Work equipment predominantly supplied by employer	Use of own work equipment
No guarantee of success	No guarantee of success	Strict liability
No business risk	No business risk	Business risk

Information about Hiring New Project Staff

1. Completion of the form [PA/AP "Personnel Record Card for Project Team Members"](#) by the future employee and the project leader and forwarding of the form, together with any other documents (e.g. valid residence permit), to the University Office for Human Resources and Gender Equality (at least 10 business days before the planned action starts). In the case of a Marie Skłodowska Curie project, please attach the budget.

Externally funded positions do not have to be advertised.

IMPORTANT:

The **project management** reviews the previous positions held by the candidate and confirms by their signature that the precedent activities marked off are relevant to the new employee's current activity (regarded as confirmation that CTC (cost to company) is covered by the project budget).

The following salary categories according to the [Collective Bargaining Agreement](#) for University Staff apply:

- Scientific project staff § 49 KV
- General project staff § 54 KV

Furthermore, when budgeting personnel costs, [pension contributions](#) should be taken into account.

2. Following formal review of the details by Human Resources and Gender Equality, the relevant salary increment reference dates as well as the resulting salary classifications are calculated and an employment contract will be prepared.

Information about employing foreign scientists

For the entry and residence in Austria different rules have to be applied, depending on the country of origin. Citizens of third countries can start their employment only after a special approval (visa, residence title for special purposes).

“Regulations on Successive Contracts” in § 109 Universities Act 2002

It is possible, in principle, for employment contracts for third-party funded projects to be successively renewed several times over. Should individuals carry out work subject to other employment contracts outside of the third-party funded project, the general regulations of § 109 Universities Act 2002 shall be observed.

In the case of third-party funded employment contracts, the **upper threshold of 6 years (with full-time employment) or 8 years (with part-time employment)** must also be abided by.

A single extension to 10, respectively 12 years is permissible subject to objective justification and to the authorisation of the Rectorate. This applies in particular to the continuation or completion of a research project for an excellence programme (independent applicant) or if the project worker is specifically named in the project application and the project leader provides a statement delineating the worker’s relevant qualifications for the project.

Contacts at the University Office for Human Resources and Gender Equality

If you have any questions regarding the employment of project personnel, please contact [Human Resources and Gender Equality](#).

E.4 SAP Online User Authorisation

As soon as you have been issued your online user authorisation in SAP, you can **trace and monitor all booking entries online**. Your project will be displayed separately in SAP and, in your capacity as a project leader, you can access this information.

Drittmittel-Aufträge Detail (mehrjährig)		Benutzer: A_SEYWALD		
Auftrag/Gruppe: <input type="text"/>		03.11.2010		
Verantwortliche/-r: <input type="text"/>		Uhrzeit: 12:56:54		
Berichtszeitraum: Kalenderjahr 2003 bis 2010		Seite: 1 / 1		
Kostenarten	Ist bis 2008	Ist 2009	Ist 2010	Ist Gesamt
** Erlöse	612.500,00-			612.500,00-
** Erlöse interne Verrechnung			4.240,67-	4.240,67-
*** Summe Erlöse	612.500,00-		4.240,67-	616.740,67-
*** Personalkosten		23.091,88	48.293,62	71.385,50
** Sachkosten		10.984,30	30.084,92	41.069,22
*** Anlageninvestitionen			41.812,43	41.812,43
**** Summe Kosten		34.076,18	120.190,97	154.267,15
* Summe Overheads			65.136,28	65.136,28
***** Saldo	612.500,00-	34.076,18	181.086,58	397.337,24-
***** Gesamtsaldo	612.500,00-	34.076,18	181.086,58	397.337,24-

The required authorisation form *FIN/O2* can be found on the external funding website under the [Forms](#) section.

Contact persons:

Peter Rassbach ext. 125 36

Each semester, the University Office for Accounting and Finance offers SAP training sessions for both beginners and advanced users. If you are interested in attending one of the training sessions, you will find the required information on the website of the University Office for [Human Resources and Gender Equality](#).

F) Ongoing Project Supervision

F.1 Describing Personnel Costs

Salaries as well as travel costs which include per diems are transferred by the University Office for Human Resources and Gender Equality.

A detailed report (= detailed list of cost bearers) will be made available to you on request by the controlling team for external funding (contact details at the end of these guidelines). If the request concerns civil servants, please contact Mr. Gerhard Riener (gerhard.riener@univie.ac.at).

A calculation on future personal costs for externally funded projects is provided by University Office for Accounting and Finance (contact details at the end of these guidelines) or the [HR department](#).

Calculating Hourly Rate Costs

The calculation of hourly rate costs is regularly required for EU projects and EU audits. These can be requested from the controlling team for external funding (contact details at the end of these guidelines).

Hourly rate cost = cost to company annual salary / number of productive hours of work

F.2 Receipt of Payments

Receipt of Payments – General

Please state the following bank details for the University of Vienna with all new project applications or submissions (**Raiffeisenlandesbank NÖ-Wien AG**, IBAN: **AT08 3200 0000 0067 5447**, BIC: **RLNWATWW**, payable to the **University of Vienna**) and ensure that the correct internal order number is specified under **reason for payment**.

Note: anticipated **receipts of payments in US\$** are to be transferred to a **dedicated account number** (IBAN: **AT57 3200 0000 5067 5446**).

Incoming payments often cannot be clearly identified using the transaction text (e.g. FFG-projects), meaning that the bookkeeping division cannot allocate the received funds.

If you are awaiting funding which has not been entered in SAP under your internal order number, please contact the accounting department (debitorenbuchhaltung@univie.ac.at).

Outgoing Invoices

If you need to draft an outgoing invoice for the funding provider of a § 27 project, you can use one of the invoice forms provided (FIN/D1), which can be found on the external funding website.

In these cases, a copy of the issued invoice must be sent to the University Office for Accounting and Finance immediately (debitorenbuchhaltung@univie.ac.at). Otherwise, it cannot be guaranteed that the incoming payment will be correctly allocated to the invoice.

Invoices can also be issued via the University Office for Accounting and Finance, based on information of the entities:

If all of the required invoice information is sent to the University Office for Accounting and Finance (e.g. customer, customer address, invoice text and invoice sum), the University Office can issue the invoices on your behalf. Simply send an email to: debitorenbuchhaltung@univie.ac.at

Electronic invoices to public organisations

As of 01.01.2014 invoices to public organisations can only be transferred electronically due to acts of the Ministry of Finance (BGBl. II Nr. 505/2012 and BGBl. II Nr. 516/2012)

An electronic invoice („e-Rechnung“) is an invoice which is issued, sent, received and processed electronically. An electronic invoice will only be accepted, if the truth of origin, the integrity of the content and the readability can be guaranteed.

The minimum content of an electronic invoice is listed in § 11 Abs. 1 UStG 1994. Scanned paper invoices (e.g. pdf) or emails explicitly are not electronic invoices.

The University of Vienna is registered at the service portal for companies (USP), in order to send invoices to public organisations.

In the case you need an invoice for a public organization, please contact the University Office for Accounting and Finance (debitorenbuchhaltung@univie.ac.at).

Receipt of Payments via Credit Card

Incoming payments from participants in conferences, congresses and conventions can be operated via credit card (VISA, MasterCard), if this proves helpful. For more information, see the website of the University Office for [Accounting and Finance](#).

Please contact the Public Relations and Event Management team for information and support in organising conferences, congresses or conventions.

F.3 Outgoing Payments

As from July 2015, the entry, authorization and booking of (incoming) invoices/credit notes are to be carried out through the Central Incoming Invoice Workflow – Q-flow. Q-flow applies exclusively to invoices and credit notes payable by the University Office for Accounting and Finance and issued by suppliers and service providers.

Q-flow does not cover: fee claim forms for guest lecturers and scientific work (Form FIN/K2), expense and travel expense refund claims, internal service charges, petty cash.

Invoice verification is carried out in SAP, while budget authorization can be done either in SAP, or by email by the person(s) in charge with budget authorization.

Further information regarding this topic can be found in the [intranet](#).

Reimbursement of material expenses

Claims for reimbursement of material expenses have to be submitted electronically using the [web form](#).

The web form is only available to employees of the University of Vienna.

Further information regarding this topic can be found in the [intranet](#).

Exchange Rates for Foreign Currencies

In order to guarantee a standardised process for converting foreign currency, please use the currency converter of the [European Central Bank](#).

Any exchange rate differences resulting during the settlement shall be booked as exchange rate gains or losses.

Reimbursing Expenses to Austrian and Foreign Scientists

The settlement takes place via the University Office for Accounting and Finance using the form FIN/K2 “Settlement Form for Guest Talks and Scientific Activity”, which can be found on the external funding website.

Expenses can be claimed by Austrian and foreign scientists who are not employed by the University of Vienna, who are not operating in a commercial capacity and who have undertaken one of the following (or similar) tasks at the University of Vienna:

- guest lecture
- compiling expert’s reports
- scientific (advisory) discussion
- scientific research
- membership in post-doctoral dissertation committees
- membership in an appointment committee

This form should not be used for contracts for work and services!

The following items can be refunded:

- travel costs, against original supporting documents
- expenses for room and board, against original supporting documents
or
- honoraria

If the form is completed in full and signed by the scientists in question, the University of Vienna shall be deemed free of the obligation to withhold and pay income tax on the activity.

The separate payment of travel and accommodation expenses and honoraria to one and the same claimant does not result in exemption from the fiscal obligation to form an overall tax assessment base, covering both the travel and accommodation expenses and the honorarium.

Business Trips as Part of Projects

Please keep in mind the following information regarding the reimbursement of travel costs.

- **Travel cost settlements including per diems ([form PA/R2](#))**

If your travel cost settlement includes per diems, the costs will exclusively be reimbursed by the University Office of Human Resources and Gender Equality; for example:

- Per diems, kilometer allowances, public transport without a proof
- Subsidies to travel costs according to the act for travel expenses (“Reisegebührenverordnung – RGV”)
- Advanced money for travels
- Travel costs for which advanced payment was demanded
- Flat rate compensation of moving expenses

- Railway passes (at least 25 journeys per months in the yearly average)
- ÖBB (Austrian railways) usercard
- Information in the case of an illness/accident at work during the business trip

➤ **Travel cost settlements without per diems ([form FIN/K6](#))**

If your travel cost settlement does not include per diems, the costs will be reimbursed by the University Office for Accounting and Finance, for example:

- Air fare, train fare
- Hotel costs
- Fuel, road charges, borders, parking tickets (related to rental vehicles)
- Catering (related to business meals)
- Fees for congresses, seminars, conferences etc.
- Travel insurances, cancellation insurance (no annual insurances)
- Communication (telephone, internet)

➤ **Travel costs of persons who are not employed at University of Vienna:**

If travel cost settlements concern a person who is not employed at the University of Vienna, the costs will be reimbursed by the University Office for Accounting and Finance.

➤ **Direct Payment of Invoices**

Travel agency invoices for flight, train or hotel costs and seminar/participation invoices can be settled directly – see [F.3 Q-Flow](#).

Process of reimbursement of travel costs:

- The project worker submits a settlement claim to the project leader as the authorising authority (in the case that the person who travelled is the project leader at the same time, the settlement claim also has to be signed either by the project representative or by the person who vice institute chairperson.
- It is compulsory for offset original supporting documents or deposit slips to be enclosed with these travel invoices.
- The signed expense claim is checked by the project leader and forwarded to the University Office for Accounting and Finance or the University Office for Human Resources and Gender Equality.
- After the calculation of the costs the amount will be transferred.
- Statement of costs are automatically sent to the traveller by mail in the case that the costs were reimbursed by the University Office for Human Resources and Gender Equality.
- Invoices which were reimbursed by the University Office for Human Resources and Gender Equality are not scanned. Therefore the statements of costs as well as copies of the invoices

have to be sent to the controlling team for external funding when the financial reporting is due.

Further information can be found on the intranet: keyword [“duty trips”](#).

F.4 Shifting between 2 Projects (internal clearing)

Correcting incorrect receipt/invoice

If receipts or costs have been inadvertently allocated to the wrong project, please inform us of this error in writing (email, letter), so that we can make the necessary amendments.

Costs

Should you wish to **settle the costs internally**, please use the form for **internal clearing FIN/G3**. You can find this form on the external funding website under [Forms](#).

And to **help you complete the form:**

Enter credit to sub-account/cost centre

= internal order number/cost centre which is CURRENTLY covering the costs, but which will be relieved of this duty in the future (costs should be removed from this internal order number/cost centre and shifted to another internal order number/cost centre). Thus, the sender “sends” on the costs.

Invoice recipient

= internal order number/cost centre which will cover/take on the costs in the FUTURE (the costs/financial load should be transferred/shifted to this internal order number/cost centre). Thus, the recipient “receives” and takes on responsibility for the costs.

It is important to state both the sender and recipient, so that the future internal clearing is guaranteed.

Generally, only original copies can be entered. Copies will be kept on file but not processed in advance, in order to prevent inadvertent double processing.

When shifting personnel costs (e.g. if an employee had been allocated to the wrong internal order number or employed in the wrong cost centre), please advise the competent officer in the University Office for [Human Resources and Gender Equality](#) of the change.

F.5 Petty Cash

Petty cash funds are not created as part of the general project management process. Should you require cash, please submit the form for “Cash Advance / Transfer, Offset against Subsequent Account Settlement” ([FIN/K4](#)) to the counter of the University Office for Accounting and Finance. If you wish to withdraw sums in excess of € 1,000, please contact the accounting team (contact details at the end of these guidelines) at least one day before the planned cash withdrawal.

F.6 Tax

VAT

Since Universities are not commercial entities according to § 2 of *Körperschaftsteuergesetz* (Corporation Tax Act), they are not subject to VAT. Consequently, they are **not entitled to input tax deduction**.

The University of Vienna is predominantly not entitled to input tax deduction; therefore, **any VAT (same as turnover tax) amounts charged will constitute expenses**.

The VAT number of the University of Vienna is ATU37586901.

G) Project Accounting

Important information regarding the reporting of EU projects can be found in our separate [checklists](#).

Project Audit

The project management coordinates, manages and plans the entire research project and is therefore responsible for the audit process, as well.

The University Office for Accounting and Finance supports the project management with the carrying out of the audit and provides advice on preparing the required documents.

The University of Vienna has drawn up a framework agreement with KPMG Austria GmbH for the issuing of audit certificates for EU projects (H2020).

For H2020 projects the costs for the issuance of an audit certificates are 0,45% of the direct project costs, plus 20% VAT.

The costs for the audit certificate will be included in the financial report of the next project period (“other costs” in Horizon2020). If the last project period is concerned or only one compulsory audit takes place (Horizon2020), the audit costs will be announced by the auditor and will be included in the actual financial statement.

The following procedure is to be observed during the auditing of a research project:

1. The project management contacts the auditor in order to commission the audit. In general, plenty of time should be planned for the audit!

We recommend the following **contact**:

KPMG Austria *GmbH*
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft (Accountancy and Tax Consultancy Firm)
Ms Claudia Kögler, ckoegler@kpmg.at
Porzellangasse 51
1090 Vienna
Tel.: +43-1-31332 0
Mobile: +43 (664) 816 09 57

2. The **project management** drafts the **financial statement** and forwards the documents including timesheets to the controlling team for external funding, where an initial review of the specified details is carried out.
3. At least **one week before the audit takes place**, the following documents have to be sent to the auditor:
to be provided by the project management:
EU Grant Agreement incl. Annexes, Amendments and Prolongations
Financial statements for all periods to be audited (Form C)
Tabular listing of the calculated costs (Excel)

to be provided by the University Office for Accounting and Finance:
Annual salary account of all employees involved
Detailed list of cost bearers (= detailed list of personnel costs incurred during the settlement period, itemised by individual)
access to SAP account
4. Check on site (= at the Institute):
To be prepared by the project management:
signed timesheets (respectively Declarations in H2020)
Employment contracts of all (project) employees involved
Assignments to the project (in Horizon2020)
Copies of all invoices entered in SAP (if SAP admission is available _ copies of travel costs)
Counter-offers for all orders as well as transparent documentation of the selection
Travel/Meetings: Meeting/conference agendas, minutes of meetings (place, date, attendees, minutes), further supporting travel documentation (conference presentations, invitations,...)
5. The auditor closes the audit and submits a final tabular listing of the calculated costs (including costs for the audit certificate) as well as a letter of representation and an engagement letter to the project management. Two versions of the engagement letter have to be signed by the project leader. One version of the letter of representation has to be signed by the project leader and by the University Office for Accounting and Finance.
6. The project management completes the financial statement in the EU participant portal according to the audited figures. The draft-Version of the financial statement will be signed by the University Office for Accounting and Finance and then sent to the auditor by mail.
7. The auditor prepares the audit report and sends the electronical version to the project leader. The project leader uploads the audit report in the participant portal. After that, the

project leader clicks on the button “notify FSIGN” and the financial statement will be submitted by the FSIGN (Financial Signatory – external funding team). In general, the financial statement respectively the audit reports **do not need** to be sent to the European Commission by post.

H) § 27 – Closing a Project

When a project is – both in technical and bookkeeping terms – finished, it is important to issue a notification by e-mail or by using the form (FIN/F2) “**Notification of Completion of a § 27 Project**”, available on the [external funding website](#).

In accordance with § 27, section 4 of the Universities Act 2002, third-party funds not earmarked in any way are to be used for purposes at the discretion of the organisational unit to which the project management is allocated.

As soon as a project is completed in financial terms and the **remaining balance has been transferred** to the collective account, the internal order number is blocked in SAP, which precludes any further financial transactions being operated. Obviously, this process is mirrored in SAP. The project number remains open for viewing for 6 months after the end of the project.

Please ensure that all **project workers have been de-registered or re-registered as part of the project shutdown**. Both de-registrations and re-registrations must be announced to the University Office for Human Resources and Gender Equality.

I) Contact persons

University Office for Accounting and Finance - Controlling team/Accounting team for external funding

<https://intra.univie.ac.at/organisation/finanzwesen-und-controlling/team/>

University Office for Research Services and Career Development

<https://forschung.univie.ac.at/en/contact/>

University Office for International Relations - International Office

Erasmus+: eplusprojekte@univie.ac.at
other educational projects: bildungsprojekte@univie.ac.at

University Office for Human resources and Gender Equality – Personal Services

<https://intra.univie.ac.at/organisation/personalwesen-und-frauenfoerderung/ueber-uns/personaladministration/ansprechpersonen-leitung-und-ueberblick/personal-services/>



University Office for Human resources and Gender Equality - Duty trips

<https://intra.univie.ac.at/organisation/personalwesen-und-frauenfoerderung/ueberuns/personaladministration/ansprechpersonen-leitung-und-ueberblick/dienstreisen/>

J) Link to the external funding website

<https://intra.univie.ac.at/en/topicals-a-z/external-funding-support-services/>