

**GENERAL INFORMATION
REGARDING THE ADMINISTRATIVE
PROCEDURE:**

**§ 26 -
THIRD-PARTY FUNDED
PROJECTS**
FWF projects

at the University of Vienna

Accounting and Finance service unit

**Version:
June 2022**

Dear project leader,

The following sections contain useful information about project administration (also for office staff, project administrators, etc.).

Must read:

Project road map – the most important project steps (first page) and

all information marked with  .

If you do not have time to read all the information and you need a quick oral answer:

Contact persons at the Accounting and Finance service unit:

[Finance division - Financial Support - Wiki der Universität Wien \(univie.ac.at\)](#)

E-mail: sachmittel.26@univie.ac.at

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Project start

Support by the Research Services and Career Development service unit

The Research Services and Career Development service unit supports academics at the University of Vienna through:

- . Assistance during contract negotiations and project implementation as well as Guidance on adjusting numbers in the budget.
- . Legal support for contracts, including the content of the contracts.
- . Advice on questions about intellectual property rights (IPR).

<https://wiki.univie.ac.at/x/g944Cg>

Legal foundation of FWF (Austrian Science Fund) projects

FWF projects are projects according to section 26 of the 2022 Universities Act, so-called ad-personam projects.

The project contract is concluded directly between the Austrian Science Fund (FWF) and the project leader (and not between the funding body and the University of Vienna as for projects according to section 27 of the 2022 Universities Act).



The project leader is personally liable for their project (e.g. in case of a negative balance or non-recognised project expenses).

The project leader assumes ultimate and sole responsibility for their project.

Project employees must be employed with the University of Vienna upon the project leader's proposal.

For material expenses, the University serves as an escrow for the transferred money.

Thus, the University of Vienna cannot pre-finance the project. The University only makes payments or reimbursements, etc. for which the FWF (upon the project leader's request) has already transferred money to the University of Vienna.

Receiving the grant agreement documents from the FWF

The grant agreement documents from the FWF already contain the contact persons and the internal order numbers at the University of Vienna.



Every §26 project has 2 separate internal order numbers:

A.....11 for the settlement of personnel costs and devices

A.....21 for the settlement of material expenses.

Internal order numbers correspond to internal sub accounts in the finances of the University of Vienna. They depict an individual project. From an accounting perspective, this guarantees that every order only contains revenues and costs of the relevant project.

You have to use these internal order numbers in every communication with employees of Human Resources and Accounting and Finance.

At the beginning of the project, the most important first steps are the employment of project staff with the University of Vienna and to request material expenses from the FWF.

Employment of project staff with the University of Vienna

Contact the Human Resources and Gender Equality service unit at least 2 weeks before the planned commencement of work.



Staff is employed only in agreement between the project leader and the Human Resources and Gender Equality service unit, and upon approval from the FWF (e-mail procedure between Human Resources and FWF is specified).

The Collective Bargaining Agreement for University Staff (academic project staff and general project staff), the FWF personnel rates and any contributions to the pension fund must be taken into account.

Contact persons at the Human Resources and Gender Equality service unit:

https://wiki.univie.ac.at/x/MJP_Cg

Personnel record card:

<https://wiki.univie.ac.at/x/RJmfCg>



Following the conclusion of the employment contract, Human Resources Administration and the FWF settle the expenses electronically on a monthly basis (including a monthly transfer to the University of Vienna by the FWF).

Therefore, you do not have to request personnel resources from the FWF.

You have to notify the Human Resources and Gender Equality service unit of any changes to the agreed employment contracts (interruptions, leaves, extensions, premature termination, etc.) as soon as possible.

The FWF does not pay the costs of factored leave compensation.



Costs for contracts for work and services are considered material expenses
Settlement with the Accounting and Finance service unit.

Requesting the transfer of money for material expenses from the FWF

Material expenses include **consumables, travel expenses and other costs (services – including contracts for work and services)**.



The **project leader** must request the payment of a sufficient amount of material expenses in due time (at least half a year in advance) **directly from the FWF** by means of the payment request form (included in the grant agreement documents).

The project leader must request money for material expenses from the Accounting and Finance service unit before they receive the first invoices or requests for the reimbursement of expenses, etc. (since the University of Vienna does not pre-finance the project). Afterwards, they have to request the transfer of money if the already transferred money is running low.

In the summer months or during Christmas, for example, transfers by the FWF may take several weeks, according to experience. Therefore, please request the transfer of money in due time.

Money from the FWF is transferred to the project's internal order numbers (**A.....21**) – Therefore, they can only be used by the relevant projects.

During the project duration

Which costs can be settled through the project?

With the grant agreement documents, the FWF sends general terms and conditions, which roughly describe the costs that can be funded and that are not funded. These may differ between funding schemes or project type. Therefore,



the Accounting and Finance service unit does not check if the submitted receipts can be funded by the FWF.

Please only send us receipts that can be funded according to the general terms and conditions applicable to your project.

You have to be **very careful** when purchasing laptops, stationery, toner, etc. In many projects, these costs cannot be funded because they are considered infrastructure. Therefore, please ask the FWF before you settle these costs through your project accounts.

Purchasing equipment through the FWF



Equipment is a permanently usable part (also software/license) **from a value starting at EUR 1,500, including VAT.**

Everything below this value is considered consumables and is settled as material expenses (A.....21).

You can order equipment, similar to any other materials, yourself.

If you are purchasing equipment for your project, specify the number of your personnel account/equipment account **A.....11**. This way, the equipment is pre-financed by the University of Vienna. For every equipment purchased we need a room and location number for the purpose of inventorying.

At the end of each month, receipts for purchased equipment are collectively submitted to the FWF requesting the money transfer of the pre-financed amounts to the University of Vienna. **Until this date, it is important that the FWF still holds enough money for your project.** Therefore, please thoroughly calculate the money needed for the purchase of equipment and, in case of need, ask the FWF, if it still holds enough free money.

As soon as the FWF makes the payment, the equipment **passes into the University of Vienna's ownership**. You receive inventory stickers by the FWF and the University. Please attach both to the equipment.

The FWF makes random checks.

After the end of the project, the equipment remains with the University of Vienna. The FWF has announced that they are checking this.

Therefore, please also inform us in any case if the equipment is moved to another room.

You **cannot** see the purchased equipment on the account for material expenses.

Partially financed equipment

- If **more than 50 % of the value of the equipment** is financed through the FWF project, this is booked on the **equipment account A...11**.
- If **less than 50 % of the value of the equipment** is financed through the FWF project, this is booked on the **account for material expenses A...21**.

Laptops and IT devices are considered infrastructure and cannot be settled through FWF projects.

These have to be provided by the University of Vienna.

Ordering and purchasing consumables and services



The project leader orders the required consumables or services themselves.

When ordering, you must inform the suppliers of the University of Vienna about:

1) Invoice address:

Invoice address for all orders for all organisational units of the University of Vienna (except for Facility and Resources Management, the Vienna University Computer Center and the Vienna University Library and Archive Services)

University of Vienna
Accounting and Finance
Universitätsring 1
1010 Vienna

Electronic invoices must be sent to: rechnung@univie.ac.at (as a PDF, only 1 attachment per e-mail)

Please indicate the desired delivery address (only the invoices are collected centrally, not the deliveries). The Accounting and Finance service unit does not accept any goods.

2) Internal order number A.....21

In addition to the invoice address, you must specify the cost centre number/internal order number from which the payment should be debited.

Indicating the cost centre number or internal order number

The cost centre number or internal order number can be mentioned either as part of the invoice address (University of Vienna, Accounting and Finance, **AP2555621**, Universitätsring 1, 1010 Vienna), or in an **order or reference field or in the text of the invoice**.

Also electronic receipts must contain this number (rechnung@univie.ac.at).

Invoices that do not specify the central invoice address and/or cost centre/internal order number cannot be assigned correctly. The Accounting and Finance service unit will return them to the supplier.

3) UID number (Umsatzsteueridentifikationsnummer) = VAT number

The University of Vienna has 2 UID numbers:

(ATU37586901)	in the name of the University of Vienna (global budget, §27 projects))
ATU57290568	in the name of the University of Vienna – escrow (only for §26 projects = projects having internal order numbers of A.....21, e.g. AP2565221).

You already have to indicate the correct UID number **when ordering**. Specifying the UID number is **mandatory** when ordering goods of a value of EUR 10,000 gross or higher and when ordering from **abroad**.

Value added tax (invoice should be correct)

Universities are **legal persons governed by public law** according to section 4 of the 2002 Universities Act.

They **are not subject to value added tax** (since they are not enterprises of commercial nature in the meaning of section 2 of the corporation tax act). Therefore, they are **not entitled to deduct input tax**. Value added tax in invoices are therefore costs for the project.



Indicating the UID number ATU57290568 when ordering results in the indication of this number in the invoice and, especially, that the **supplier does not charge value added tax (VAT = 0) for**

- **goods delivered from the EU and**
- **services (anything that is not a delivery of goods) from the EU and third countries**

Value added tax (10 %, 20 %) must then be paid in the recipient country = Austria:

When paying such an invoice, the Accounting and Finance service unit transfers the **net amount to the supplier** and

10 % or 20 % of VAT (based on the net amount) are **debited from the relevant project (account for material expenses)** and are paid to the tax office for corporate bodies.

For example: 1. Laboratory material from Germany

Invoice amount is EUR 100 -> Amount debited from the project account is EUR 120

2. Open access from the US

Invoice amount is EUR 1,000 -> Amount debited from the project account is EUR 1,200.

In case of the delivery of goods from the EU = intra-Community delivery, this is an acquisition tax. In case of services from the EU and third countries, this is a reverse charge = the receiver is liable to pay the VAT.

Exemptions apply if the place of the other service is abroad, e.g. in case of hotels. -> The foreign VAT applies.



Deliveries of goods from third countries are subject to VAT=import turnover tax **during customs clearance** (10 %, 20 %, usually paid through the forwarding agent).

VAT in the supplying state that was charged and paid by mistake does not relieve you from the liability to pay acquisition tax / from the reverse charge mechanism in Austria as the recipient state.

Payments and transfers



The payment is made at the best possible time of payment (due date for paying the invoice) through a bank account in the name of the University of Vienna, following the electronic invoice receipt workflow and all approvals.

The original invoices remain with the University of Vienna.

In addition, any exchange rate differences and bank charges may be debited from the project account in case of foreign payments (separate line item at the bottom of the project report).

The settled invoices can be viewed in the online reporting system: Column *Buchungsdatum* (posting date); in the column *Ausgleich* (balance) the actual transfer date is displayed.



With the form **FIN / Z2**,
(<https://wiki.univie.ac.at/pages/viewpage.action?pageId=171481967#Forms/DocumentationsExternalfundingsupportservices-Startingaproject>)

for the release of invoices within the University, the project leader can give others the authority to sign.

For material expenses, a counter-signature is not necessary according to section 26 since the project leader is personally liable for project deficits or non-recognised costs.

Reimbursement of material expenses/compensation for expenditures/travel expenses

Expenses that employees of the University of Vienna or external persons have covered in advance from private resources are eligible for reimbursement.

Receipts issued in the current or previous year may be reimbursed. For example, receipts issued in 2022 and 2021 may be reimbursed in 2022. Receipts issued before will not be reimbursed.

Link to the web portal:

<https://wiki.univie.ac.at/x/ma04Cg>

To access the web portal, you need a u:account (e.g. DoeJohn73)

The following costs, if they can be funded, can be settled through the web form:

- Laboratory equipment (chemical substances, fodder, tools)
- Specialist literature
- Hospitality costs
- Conference fees
- Membership fees
- Telephone charges
- Travel expenses on production of receipts

You must not settle the following expenses through the web portal:

Please send the following original receipts by mail/internal post:

- Guest lectures and research by external persons (remuneration and travel expenses) – please use the [form FIN/K2](#) (in German)
- Contract for work and services – separate form by the FWF

Please note that expenses can only be reimbursed in accordance with the [Material expenses policy](#). Please only submit expenses that can be settled with the FWF (= project-specific expenses) for reimbursement.

The FWF will claim back non-recognised costs.

Further information about the portal and its use can be found here:

[Q-Flow](#)

Advance payments



If you would like to avoid pre-financing project expenses from private resources, the payment or transfer of certain amounts of money **upon later settlement** is possible for amounts of EUR 500 or higher.

You can request an advance payment through the [web form](#) - Reimbursements.

Following release and verification, the money is transferred or you can collect money in cash. You cannot request advance payments for travel expenses, guest lectures, contracts for work and services through the web portal.

Please note that you can collect money in cash only upon prior request for advance payment through the web form. You receive a confirmation as soon as the money is ready to collect.

You also have to settle the advance payment on production of receipts through the web form.

Receipt of payments



In case of funding granted in addition to the FWF project (by external funding bodies, not the University of Vienna), you have to clarify with the FWF if the additional funding should be transferred to the FWF or directly to the University of Vienna.

If the FWF decides that the additional funding should be directly transferred to the University of Vienna, you have to immediately inform the Accounting and Finance service unit.

Please note: The rules applicable to the use of the other project budget also apply to the additional funding. Any remaining budget at the end of the project is transferred back to the FWF.



If additional funding takes the form of reimbursements, e.g. of travel expenses by third parties, the payments should be made to the account of the University of Vienna with the Raiffeisenlandesbank NÖ- Wien AG, **IBAN:**

AT69 3200 0008 0067 5447, BIC: RLNWATWW

In the reason for payment field, you must enter the internal order number of the project and the reason. Otherwise we cannot allocate the receipt of payments correctly.

Travelling for university purposes

Before you go on a trip for university purposes you have to submit a related request by selecting one of the following options:

Application for release from duties:

In this case, the absence from the place of work, but not the budget, is approved (there is no legal entitlement to the reimbursement of expenses, the amount of the reimbursement of expenses is subject to the individual project leader). Lump sums, such as daily allowances, mileage or advance payments cannot be reimbursed. Expenses are reimbursed on the production of receipts by the Accounting and Finance service unit.

Application for approval of a business trip:

In this case, both the absence from the place of work and the budget are approved, including all consequences (legal entitlement to lump sums, such as daily allowances, etc.). Advance payments are possible (see below). The expenses are settled either by Human Resources Administration (if lump sums or advance payments were made) or by Accounting and Finance upon production of original receipts (without lump sums).

Business trips

The legal basis for going on and settling business trips is the Austrian travel expense regulation (Reisegebührenvorschrift, RGV).

Continuously updated detailed information about travel expenses can be found on the University's intranet under [Travel expenses](#).



A business trip is considered a situation in which the employee is travelling to a place outside the place of work to complete an ordered work assignment.

For the duration of absence, the employee must submit an application for a business trip to the Human Resources and Gender Equality service unit:

[Application for approval of a business trip](#)



Travel allowance

Approval for advance payments for business trips can be sought by means of an application for a business trip.

The minimum amount for requesting an advance payment is EUR 500. The application must be submitted to Human Resources Administration at least one month before the start of the business trip (using the form for the application for approval of a business trip).

Both the application and the settlement of the business trip must be submitted to the Human Resources and Gender Equality service unit. (hrfi.univie.ac.at)



Direct payment of invoices

Invoices by travel agencies for costs for flight or train tickets, hotel stays or seminar fees can be directly paid.

Please settle these through the central invoice address.
(See page 8)



Deadlines

Employees according to the Collective Bargaining Agreement: Claims must be made within 4 months following the end of the business trip.

All other employees: Claims must be made within 6 months beginning with the month, in which the business trip ended.

Settling travel expenses – administration

Generally, travel expenses must be settled, **depending on responsibility, entirely** through the Human Resources and Gender Equality service unit **OR** the Accounting and Finance service unit. Splitting the settlement is not permitted.



Settlement of travel expenses, including lump sum (=business trip)

Employees of the University of Vienna **must always settle these through the Human Resources and Gender Equality service unit.**

This applies to settlements, including daily allowances (per diem fees, overnight fees), Mileage (fuel, toll, road tax disc, parking tickets), Payment of travel allowance and its settlement.

Fee stages for daily allowances

The amount of the lump-sum compensation for expenditures (per diem fees, overnight fees) is subject to the allocation of project staff to a certain fee stage.

For trips that were made on the basis of a **release from duties**, no advance payment, daily allowance, mileage or lump sums for overnight stays can be settled.



Settlement of travel expenses, excluding lump sum (for business trips or release from duties)

Compensations for expenditures excluding lump sums upon production of original receipts are paid by the Accounting and Finance service unit.

This applies to the reimbursement of flight and train tickets, hotel stays, taxi or rental car costs, meals, conference and seminar fees, travel and cancellation insurance, communication (telephone, Internet, etc.) and **travel expenses of NON-employees of the University of Vienna.**

Trips that were made on the basis of a **release from duties** can only be settled upon production of receipts and excluding lump sums.



All employees settle their travel expenses through the [web form](#).



Travel expenses of contractors for works and services must already be included in the fee to be agreed.

Travel expenses must be settled as soon as possible within the calendar year of the trip.
Currency exchange rate for foreign currency – see next page.

Currency converter



When submitting your settlement through the web form, you do not have to convert currencies. Just enter the currency of the receipt. The system automatically applies the European Central Bank exchange rate.

For all other receipts, you can use the **currency converter by the European Central Bank** on the University's intranet:

[ECB currency converter](#)

If you need currency exchange rates not covered by the above-mentioned currency converter, please use the following website:

[Exchange rate \(InforEuro\) | European Commission \(europa.eu\)](#)

If you have a **credit card statement**, you can use these details for settlement.

Expense payments to Austrian and foreign academics who are not employed with the University of Vienna



Costs for Austrian and foreign academics who are not employed with the University of Vienna can be settled with the Accounting and Finance service unit using the **form FIN / K2**.
<https://wiki.univie.ac.at/pages/viewpage.action?pageId=171481967#Forms/DocumentationsExternalfundingsupportservices-Outgoingprojectsupport>

The academics must not be entrepreneurs and must have performed one of the following or similar activities at the University of Vienna:

Guest lecture, preparation of an expert opinion, academic (consulting) interview, academic research, member of a habilitation committee, member of a professorial appointment committee.

The following posts can be settled:

Reimbursement of costs for travelling upon production of original receipts,

Reimbursement of costs for stays upon production of original receipts

or

Lump sum reimbursement of costs for stays (no more than EUR 70 per day for no more than 14 days),

Remuneration (the field for the teaching hours must be completed)

This form is only intended for activities performed at the University of Vienna. Guest lectures abroad cannot be settled.



Expense payments are **generally made in the form of transfers**.

Cash payments (FIN/K2) can only be made by the Accounting and Finance service unit to the beneficiary **in person** upon presentation of an identity card during the opening hours of the cash point.

Also in this case, you have to request amounts exceeding EUR 1,000 at least 2 days in advance.

Contract for work and services with natural persons



The following section applies to contracts for work and services with natural persons. Entrepreneurs can send invoices/fees directly to the central invoice address.

Contracts are concluded between the project leader (client) and the contractor for works and services. A contract for work and services must be **signed by both parties before the creation of the work**. Please only send the original contract for work and services and not a scanned version.



For a fee of EUR 750 or higher per work, you have to use the **FWF form for contracts for work and services** (download from the FWF homepage) (also recommended in case of lower fees).

The work specified in the form for the contractor for works and services must **actually be a work**, and not a service to be agreed on in an independent service contract (if you are not sure, the legal experts in the Human Resources unit can decide on the suitable contract).

Contracts for work and services cannot be concluded with university employees.
Contracts for work and services can also not be concluded subsequent to an employment.



The contractor for works and services is solely responsible for **taxation** (income tax, value added tax) / paying these taxes and the **registration with the relevant social insurance provider for the self-employed** / paying the social insurance contributions.

If it is desired to pay the fee as instalments (in the form to be completed under "The fee shall be payable on the following date(s)"), all instalments are immediately booked in the current calendar year. => The total amount is immediately debited from the project account. The money is then transferred at the relevant due date. Please enter a date as disbursement date. Please note: Monthly payment dates are not feasible since they would refer to an employment relationship.



If an already arranged-for payment should be stopped (the work is not satisfactory), please inform the Accounting and Finance service unit in writing at least 1 week before the payment date.

Basic information about contracts for work and services on the intranet:

->[Contracts for work and services at the University of Vienna](#)
(except for forms, all information also applies to FWF projects)

Annual account and final settlement



The Accounting and Finance service unit provides the project leader with the required settlement documents for the **annual account (automatically, not upon request)**:

- . completed settlement form and
- . a list of all receipts submitted to Accounting and Finance (confirmation of payment and booking of the receipts).

You do **not** have to request these documents from us.

The project leader signs the settlement form (to confirm the correctness of the content and the completeness of the settlement) before sending the documents to the FWF.

Please do not send the FWF settlement folder without our documents.

Annual accounts for the previous year must be prepared until **30 April of the following year**.

A **final settlement** can only be prepared if the accounts for personnel and material expenses have a nil balance. Recommendation: **Enquire about and request the remaining budget from the FWF** in due time before the project is ending to make use of all the granted budget as far as possible. You can only request available budget from the FWF as money for material expenses until the end of the project.



Before the end of the project, the project leader must ensure that in the future no additional costs are debited from the account of the ending project.

If there is still budget available on the account for material expenses, **the amount must be transferred back to the FWF**.

This is done upon request of the project leader (by e-mail to sachmittel.26@univie.ac.at).

The next steps in the procedure for final settlements are the same as for annual accounts, with the only exception that in addition to the settlement documents also an academic final report must be sent to the FWF.

Overheads



Since the calendar year of 2016, the FWF does no longer pay direct overhead costs. Therefore, please do not calculate overheads in your projects.

The **University receives a compensation for expenditures for payroll for all FWF projects** amounting to EUR 14.00 for every employee per month (every 6 months, in January and in July retrospectively).

This compensation for expenditures is not visible in the FWF project. The FWF approves and pays these costs in addition to the announced project budget.

Any interest earned (as well as account maintenance charges and general bank charges) resulting from the escrow activities of the University remain with the University. The Rectorate decides on the use of the interest earned.

Online reporting

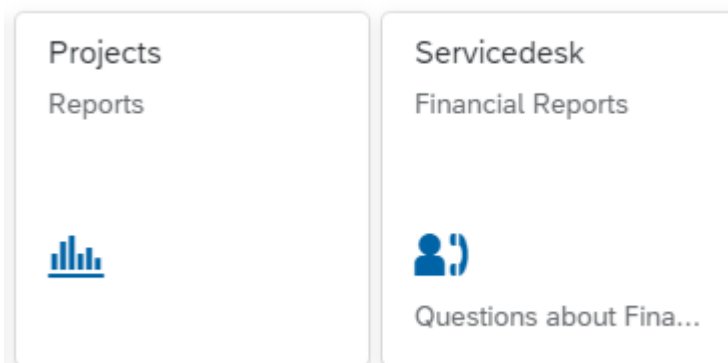


The receipt of research money as well as any transfers/account movements can be viewed in the online reporting system of the Accounting and Finance service unit.

You can access overview reports and detailed reports as well as information about any settled invoices on a daily basis under hrfi.univie.ac.at and the Projects/Reports tile.

There, you can view all project cost centres for which you are a project leader, invoice approver, administrator or report user. By double clicking, you can access individual line items as well as scanned documents.

You can enter new report users in the Servicedesk tile.



Information (including training seminars for beginners and advanced users) can be found here: [Financial reports](#)



Please note that when you access the Project tile, you see the sum for all projects that you can access. Therefore, also personnel accounts are included.

If you would like to display the sum for your account for material expenses, you have to select it on the left-hand side.

Lists of personnel costs/detailed list of cost objects

The previous detailed list of cost objects is no longer available since 1 January 2022, the date of change of personnel accounting to SAP.

You can view the personnel costs of your projects in the online reporting system, export them to Excel and sort them accordingly.