

**GENERAL INFORMATION ON THE
ADMINISTRATIVE HANDLING OF**

**§ 26 -
EXTERNAL FUNDING
PROJECTS
FWF* PROJECTS**

AT THE UNIVERSITY OF VIENNA

**University Office for Accounting
& Finance**

Last updated: November 2019

Dear project leader,

The following pages contain useful information for your project management.

If you do not have time to read it all or require a quick verbal response, simply call us – we are happy to help:

Contacts at the University Office for Accounting & Finance:

[mailto: sachmittel.26@univie.ac.at](mailto:sachmittel.26@univie.ac.at)

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Legal basis

FWF projects are projects in accordance with §26 Universities Act 2002 – so-called **ad-personam projects**. They are collaborations between the subsidy grantor FWF and the project leaders. The ultimate responsibility for the project lies with the project leader, **as she or he is personally responsible for the project**.

Individuals designated to work on ad-personam projects shall be employed by the University upon the suggestion of the project management.

When it comes to material expenses, the University merely assumes a trustee role for the transferred money. For this reason, the University of Vienna is not in a position to provide pre-financing. Funds benefitting projects can therefore only be processed for payment and transferred subject to previous payment by the subsidy grantor(s).

Support with project design and applications, contract negotiations / contract drafting / contract conclusion and during the project period

[The University Office for Research Services and Career Development](#) supports researchers working at the University of Vienna in the project approval and contract negotiation phase.

The service includes in particular advice and support in the following areas:

- Support in contract negotiations (e.g. with the EU Commission and with partners), and in the implementation of projects, as well as help in adjusting the budget.
- Legal support with contracts including the drawing up of contracts
- Advice on Intellectual Property Rights (IPR)

For more precise information about research promotion, research institutions, scholarships and awards, as well as for the legal specifications and contacts, please see our website for employees **uni intra** <https://intra.univie.ac.at/forscherinnen/>.

Start of project

The FWF authorisation documents contain the University of Vienna internal reference numbers.

At the start of the project, the **hiring of project staff** to the University of Vienna and submitting **material cost requests to the FWF** are the most important steps.

For the project, special bank accounts cannot be set up. Material expenses are to be requested in good time and in a necessary extent by the project leader from FWF (approx. half a year in advance). See also section “Requesting funding for material expenses”.

Internal reference numbers

Two distinct SAP internal reference numbers are issued by the University Office for Accounting & Finance for each §26 project:

- **A.....11** for the settling of personnel costs and equipment
- **A.....21** for the settling of material costs (escrow accounting).

The internal reference numbers correspond to internal sub-accounts in the accounting system at the University of Vienna and serve to present projects separately.

Hence from an accounting point of view, this ensures that only revenue and expenditure relating to one specific project are compiled within each internal reference number.

The relevant internal reference number should be cited in all communications with the University Office for Human Resources and Gender Equality (internal reference number **A.....11**) and the University Office for Accounting & Finance, (**A.....21**, in particular when transmitting invoices).

Hiring project staff to the University of Vienna

The employment process can take some time. As project leader, you should establish contact with the University Office for Human Resources and Gender Equality at least two weeks before the planned commencement of duties.

The collective labour contract for University employees (scientific project personnel and general project personnel), the FWF staff cost rates and pension contributions should be taken into account.

Staff can only be hired subject to agreement between the University Office for Human Resources and Gender Equality and the FWF, respectively subject to authorisation by the FWF. Grounds for rejection by the FWF may include the exceeding of the 6-year clause for project workers or insufficient funds.

Contacts at the University Office for Human Resources and Gender Equality:

[Contacts Human Resources](#)

Admission form:

[Link for Contract](#)

Following the conclusion of a contract of employment, a monthly settlement and transfer of personnel costs takes place between the University Office for Human Resources and Gender Equality and the FWF, and subsequently from the FWF to the University of Vienna.

There is therefore no need to request funds for personnel costs from the FWF!

Changes to the agreed terms of employment (interruptions, maternity leave, extensions, premature termination) should be communicated to the University Office for Human Resources and Gender Equality as soon as possible.

The FWF does not cover the costs of holiday compensation.

The costs relating to contracts for work and services shall be allocated to material costs – processing via the University Office for Accounting & Finance, see 'Contracts for work and services' (page 19).

Presenting personnel costs and detailed lists of cost bearers

Salaries and some categories of travel cost reimbursement (settlement of advances, per diem and accommodation allowances, kilometre allowance) are transferred directly by the University Office for Human Resources and Gender Equality via its own clearing account to employees/ public servants at the University of Vienna.

To ensure that all authorised individuals have access to information about the salaries and travel costs relating to their field of responsibility, data from the University Office for Human Resources and Gender Equality are regularly transferred to the 'personnel costs account' for the project (A.....11) via an SAP system interface. During the transfer via this programmed interface, the data is aggregated and can, for technical reasons, only be displayed in a very 'compact' form.

Since, for the reasons cited above, the display of personnel costs in SAP is not an optimal solution (itemisation by individual employee is not possible), **a detailed report (= detailed list of cost bearers) has been introduced. This report will be forwarded to you on request, at any time, by Mrs. Ulrike Rumlana ulrike.rumlana@univie.ac.at**

Compensation for payroll accounting/ overheads

For all FWF projects, the University will receive compensation for payroll accounting amounting to 14.00 Euros per employee per month (in January and July respectively, retroactively).

The FWF authorises and reimburses these costs in addition to the authorised project budget communicated.

This excludes Start- and Wittgenstein projects. In these cases, the project leader will have to factor in the compensation for payroll accounting costs as part of the authorised amount.

Valid as from 01.01.2013: As long as FWF excellence projects are not subject to overhead regulations (Start and Wittgenstein Awards), bonus payments shall be covered from the budget of the University. Bonus payments are disbursed semi-annually and retroactively, and are based on the actual project revenue. The overhead policy of the University of Vienna can be found on [external funded website.](#)

Any interest income (as well as bank charges and general bank fees) arising from the University's trust fund management activity shall be retained by the University. The Rectorate will decide upon the utilisation of any interest income.

Requesting funding for material expenses from FWF(=Sachmittel)

Means Material expenses, consumables and small items of equipment (less EUR 400) as well as **travel costs** and miscellaneous costs (services and **contracts for work and services**).

Payments, refunds, consumables, travel costs and miscellaneous costs can be covered by the University Office for Accounting & Finance initially, **provided adequate funds have been paid by the FWF into a dedicated account of the University of Vienna.**

This means that material expenses are to be requested in good time and in a necessary extent by the project leader from FWF (approx. half a year in advance) before invoices, travel expenses, application for reimbursement, work contracts are given to the University Office for Accounting & Finance.

As project leader, you should request material expense funding from the FWF directly, using the [transfer request form](#) (which you will find with the authorisation documents).

It is imperative that this is completed before the first invoices are sent to the University Office for Accounting & Finance; subsequently, material expense funds are to be requested whenever the previously allocated funds are running low.

FWF transfers include the project internal reference numbers (A.....21) – the relevant funds are therefore only available for these projects.

FWF transfers can take a few weeks to complete during the summer months or at Christmas, for example.

Payments and transfers

Outgoing payments – payment of material cost invoices

The project management are responsible for ordering the required consumables. Payment of invoices is then carried out by the University Office for Accounting & Finance at the University of Vienna.

As from the 1st of July 2015, the following information shall be conveyed to the suppliers of the University of Vienna along with each order:

1) Billing address

The billing address for orders issued by all organisations of the University of Vienna (except the following Service Units: Facilities & Resource Management [RRM], Vienna University Computer Centre [ZID], Vienna University Library and Archive Services [UB]) shall be communicated as follows:

Universität Wien Finanzwesen und Controlling Universitätsring 1 1010 Wien	University of Vienna, Accounting and Finance 1 Universitaetsring 1010 Vienna, Austria
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Please provide the desired delivery address (only the invoices are supposed to reach the central destination above – not, however, the deliveries). The Service Unit Accounting and Finance is under no circumstances going to take delivery of any goods.

2) Cost Centre or Internal Order

The statement of the cost centre number/internal order number which goods ordered, respectively services rendered are to be charged to is, as from the 1st of July 2015, as compulsory as the statement of the relevant billing address (internal accounts in the bookkeeping system of the University of Vienna, like AP2552621, AV0026821, AM0221121

Statement of the cost centre number or internal order number

The cost centre number or internal order number can be stated either as part of the billing address (University of Vienna, Accounting and Finance, **AP2552621**, 1 Universitaetsring, 1010 Vienna, Austria), in an order or reference field, or in the invoice text.

Statement of the cost centre number or internal order number is as stringently required in case of electronic submission (rechnung@univie.ac.at)!

Invoices which do not state the billing address and/or cost centre or internal order number as per the instructions above cannot be assigned correctly; therefore, they shall be returned to the respective suppliers by the Service Unit Accounting and Finance.

3) Value Added Tax Identification Number = VAT Number

For orders please use this VAT-Number:

ATU57290568-in the name of the University of Vienna – Trust Administration

All orders are required to include the correct VAT number – this requirement is compulsory in all orders issued towards suppliers in Austria exceeding EUR 10.000 and towards suppliers abroad.

Detailed information regarding the VAT numbers of the University of Vienna is available at:

[VAT-Information](#)

Information regarding the electronic incoming invoice workflow is available at:

[Information invoice workflow](#)

Material reimbursements

Pre-financed original invoices forwarded to us for reimbursement to private accounts should feature the adjustment stamp and be sent together with an informal reimbursement letter stating the beneficiary of the refund, the address and bank details. The original document must contain **proof of payment** (e.g. “payment received”); conversely, this should be enclosed separately (e.g. VISA statement).

The original invoices are retained by the University of Vienna.

Invoices are logged in the SAP online reporting system and are therefore traceable (posting date column; the balance column contains the actual transfer date).

The project leader can grant **internal authorization to clear invoices** by using form FIN/Z2 ([Form: internal authorization](#))

- (the factual and arithmetical correctness of the present invoice, the proper performance of the delivery, respectively the proper provision of service(s).)

Other Receipt of payments

If you receive additional financing from external cost bearers (other than the University of Vienna) for your FWF project, you are required to clarify with the FWF whether this additional funding should be transferred to the FWF or the University of Vienna.

In case of reimbursements, e.g. of travel costs, transferred by a third party, these payments should be made into the University of Vienna account at Raiffeisen Bank International AG, IBAN: AT69 3200 0008 0067 5447, BIC: RLNWATWW. **The internal reference number of the project and purpose of the payment** must be stated in the 'purpose of payment' field, failing which the payment cannot be correctly allocated.

Equipment

Equipment for Projects since FWF-Kuratoriumssitzung Oktober 2015 begins with 400 EUR (incl. VAT)

If you buy equipment for your project please quote your **Personalmittelkonto (A....11)** at the invoice – that activates **prefinancing from the University of Vienna**. For buying equipment we always need your room- and location number. (You can find the location numbers at our homepage)

At the end of every month financial department generates an invoice to FWF with all the bought equipment this month. **To this point of time, you as a project leader have to make sure that FWF has enough rest of money for your project to reimburse the amount to University. If not, you have to refund the money by yourself. So please handle buying equipment carefully and calculate the money.**

With reimbursement from FWF the equipment **property passes to Vienna University**.

That includes that you receive an inventory sticker from Vienna University and from FWF. Please fix this stickers at the equipment. It is possible that FWF will check this.

At the end of the project the equipment has to stay at Vienna University. FWF can check this, too.(also after the end of the project).

You can find equipment bookings only at your Personalmittelkonto (A.....11).

Tax

The VAT number (Value Added Tax Identification Number) of the University of Vienna – **ATU57290568** – must always be stated when placing orders in other EU countries (N.B.: this number only applies to §26 projects).

Universities are – according to § 4 UG 2002 – corporate bodies of public law. They are not liable to VAT (they are not economic entities in terms of § 2 Körperschaftsteuergesetz) and therefore are not entitled to deduct input VAT.

When placing an order the statement of the VAT Number AT57290568 effectuates that this number has to be stated at the invoice and above all, **the supplier doesn't charge VAT** (VAT = 0) for

- **Deliveries of commodities originated in the EU**
- **Services (everything that is not a commodity) originated in the EU and in third countries**

VAT (10%, 20%, 13%) has to be calculated and transferred to the Austrian tax authorities by the University of Vienna.

When paying an invoice of that kind by Finance and Controlling the invoice (net) amount is transferred to the supplier.

10%, 13% or 20% VAT (calculated on the invoice amount = net value) are booked to the project concerned and transferred to the Austrian tax authorities (Finanzamt für Körperschaften).

- Examples:**
1. Laboratory products from Germany
Invoice amount 100 EUR → charged to the project account: 120 EUR
 2. License fee from USA
Invoice amount 1.000 EUR → charged to the project account: 1.200 EUR

In the case of deliveries of commodities from within the EU (= intra-community acquisition) the technical term is acquisition tax (Erwerbsteuer), in the case of services from within the EU or third countries the technical term is Reverse Charge (=transfer of tax liability to the recipient).

An exception is when the place of the performance of services is not in Austria, e.g. hotel services etc. → foreign VAT is applied.

Deliveries of commodities from third countries: VAT (=Einfuhrumsatzsteuer) is calculated and invoiced in the course of the customs duties procedure (10%, 20%, invoiced usually by the forwarding agent).

Erroneously invoiced and paid VAT of the supplying country does not release the recipient from the duty of calculating and paying acquisition tax / Reverse charge in the receiving country Austria.

SAP online reporting

The receipt of research funds and all transfer/account activity can be traced in our SAP online reporting system.

The online reporting system enables access to overview and detailed reports and thus to up-to-date information about all registered invoices.

All of the important information and the requirement authorisation forms (FIN/O2 for internal orders) can be found on our website for employees **uni intra** - [SAP Information](#).

Should you experience any technical problems or have any questions about our SAP online reports, please contact Mr Peter Rassbach, tel.: 4277, ext. 12536, [mailto: peter.rassbach@univie.ac.at](mailto:peter.rassbach@univie.ac.at)

We offer SAP training for beginners and advanced users every semester. Should you be interested in taking part in any of these events, you can find all the required information on our website for employees **uni intra** - <https://intra.univie.ac.at/organisation/finanzwesen-und-controlling/informationssysteme/sap-online-berichtswesen/>, via the button *Information systems – trainings*.

The University Office for Accounting & Finance sends out automatically generated SAP balance overviews (in PDF format) by email at the start of each month, relating to the ongoing projects – only overviews of the material costs accounts in the case of FWF projects (important in particular for requesting material costs from the FWF in good time). Personnel cost requests are sent between the University Office for Human Resources and Gender Equality and the FWF on a monthly basis, as part of a standard procedure – ongoing access to each respective personnel cost account is therefore not required.

You can find information and help with interpreting and dealing with the monthly automated SAP reports our website for employees **uni intra** - <https://intra.univie.ac.at/organisation/finanzwesen-und-controlling/informationssysteme/sap-online-berichtswesen/>, via the button *Information systems – online reporting – automatic reports*.

For example: credit balances/receipts/surpluses are provided (analogue to the SAP) with a minus after the amount. Amounts without a negative sign (before and after an amount) are thus negative amounts/payments/deficits!

Business trips as part of projects

The legal basis for the execution and accounting of business trips is the “Reisegebührenvorschrift” (RGV).

You can find further information on our website for employees uni intra
https://intra.univie.ac.at/themen-a-z/initiale/r/thema/reisekosten/kapitel/reisekostenportal/aktion/show/ctrl/tp/?no_cache=1&cHash=748c55d3c24225dad4b00eda10391bdf

1) General

If, in your capacity as project leader, you instruct a project worker to leave his/her work place to undertake work elsewhere, this is classed as a business trip. The associated travel costs shall be ascribed to the project.

Advance payments

Advance payments for business trips (possible from €500, one month before starting the trip) can be sought in the ‘Application for authorisation of a domestic/foreign business trip.

Authorisation of the advance payment shall be granted on the **original business trip application** and forwarded to the University Office for Human Resources and Gender Equality.

Following completion of the business trip, the project worker **must** submit the relevant travel expense report to the University Office for Human Resources and Gender Equality. Should the total sum entered therein fall below the amount granted as an advance payment, the difference will be deducted from the following salary.

Direct payment of invoices

Travel agency invoices for flight, train or hotel costs, as well as seminar or participation fee invoices can be **settled directly**. Please use the central billing address.

Deadlines

Employees with collective labour contract (scientific project personnel and general project personnel) can ask for travel reimbursement up to 4 months after the end of the travel.

All other up to 6 months after the end of the travel.

2) Business trip application

All business trips must be approved by the project leader. Only written authorisation justifies employees' absence from the work place, also guaranteeing **accident insurance coverage for the duration of the business trip**.

The form 'Application for approval of a domestic/foreign business trip' can be found on our website for employees **uni intra** .

The form must be completed in full by the employee and submitted to the project leader for approval. The project leader can reject the application if the intended business trip does not represent an essential project requirement.

If the project leader approves the business trip, he or she must confirm the availability of the necessary funds.

If the employee is to be granted an advance payment on travel expenses, the specific sum of the advance must be indicated by the project leader.

3) Reimbursement levels

The fixed reimbursement amount (daily allowance and accommodation expenses) is based on a specific scale of expense reimbursement levels according to the status of the project worker:

Reimbursement level 1	non-scientist staff
Reimbursement level 2a	Mag./Dr./Dipl.Ing./PrivatDoz.
Reimbursement level 2b	Assistant Professor/Univ.Doiz.
Reimbursement level 3	University Professor

4) Settling travel expenses

a)
The following employee travel expenses at the University of Vienna are to be settled exclusively via the University Office for Human Resources and Gender Equality (because individual components may have an impact on 'tax exempted income' in accordance with §26 no. 4 of the Income Tax Act [*Einkommensteuergesetz*]):

- . All fixed reimbursement amounts, e.g. daily expense allowances (daily allowance and accommodation expenses), kilometre allowance (fuel, road charges, parking tickets, etc.)
- . Train costs without receipt, public transport without receipt
- . Private food/restaurant bills
- . Travel cost advance payments
- . Settlement of travel costs for which advance payments have been granted
- . Fixed relocation expense reimbursements
- . Tickets for public transport ("Netzkarten")

- . ÖBB Vorteilskarten (reduction cards) (Confirmation of the authorised signatory if used for private reasons as well)

After completing the business trip, expenses can be settled using the travel expense form (download form from Uni-Intranet)

If reimbursement is sought, original **offset invoices and/or deposit receipts shall compulsorily** be attached to the travel expense claim.

Reimbursement of costs relating to payment in kind (e.g. books and city maps, photo equipment, copying costs) shall be forwarded to the **University Office for Accounting & Finance** in a **separate settlement claim**.

Travel expense claims must be signed by the project leader and will be paid via the employee's personal payroll account.

The payment of travel expenses via payroll accounting results in a negative balance in the personnel costs account. The University Office for Accounting & Finance will undertake transfers from the material costs account to the personnel costs account to ensure:

- . the balancing out of the negative balance on the personnel costs account and
- . the booking of travel expenses into the material costs account.

b)

Travel expense claims issued by employees of the University of Vienna which do not contain any fixed reimbursement amounts, but **solely reimbursements** based on original receipts (includes proof of payment) are operated by the University Office for Accounting & Finance:

- . flight costs, train costs
- . hotel costs
- . meals (business meals and work meals only!)
- . congress, seminar and conference participation fees
- . travel and cancellation insurance
- . communications (telephone, internet)

Travel expense claims issued by **non-employees of the University** will only be processed by the University Office for Accounting & Finance.

As in a), please also use the travel expense claim form for such cases - can be downloaded from Uni-Intranet

All expenses relating to a business trip shall be settled EITHER by the Human Resources Administration, OR by the University Office for Accounting & Finance. A split into fixed reimbursement amounts and receipts is prohibited.

Contract workers' [Werkvertragsnehmer] travel expenses shall be factored into the agreed contract for works and services.

travel expenses shall be settled without undue delay, within the calendar year in which the business trip took place.

Reimbursement of expenses to Austrian and foreign scientists not employed by the University of Vienna

To be settled by the University Office for Accounting & Finance using the form 'Settlement form for guest lectures and scientific activity (FIN / K2 – can be downloaded from Uni-Intranet: <https://intra.univie.ac.at/en/topicals-a-z/external-funding-support-services/forms/>).

The FIN / K2 form can be used to settle expenses incurred by Austrian or foreign scientists who are not employed by the University of Vienna, who are not legal entities and who have carried out one of the following or similar activities 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 must 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
- . fixed reimbursement amounts (max. € 70/day for max. 14 days)
- . honoraria

If the form 'FIN / K2 – Settlement form for guest lectures and scientific activity' is **completed in full and signed by the scientist** (Austrian scientists on p. 2, foreign scientists on p.3), the University of Vienna shall be deemed free of the obligation to withhold and pay income tax on the activity.

In those rare cases where a double taxation treaty between the Republic of Austria and the host country prescribes income tax withholding at source in Austria (currently Malaysia, Pakistan, Thailand, Turkey) or where no double taxation treaty has been agreed between the Republic of Austria and the country of residence, or the form has not been appropriately completed, income tax will be charged to the project budget.

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.

Reimbursement of expenses is generally to be done via bank transfer.

As an exception cash payment to the scientists can be settled at the premises of the University Office for Accounting and Finance in person by presenting an ID card (and a filled out form FIN / K2 which is signed by the project leader). In these case all bills are necessary at once.

Conversion rate for foreign currencies

In order to guarantee a standard procedure for converting foreign currencies, a European Central Bank currency converter can be found on our website for employees **uni intra**.

[Currency Converter](#)

If a currency conversion is required which is not featured by the European Central bank currency converter, the use of the following website is mandatory:
http://ec.europa.eu/budget/contracts_grants/info_contracts/infoeuro/index_de.cfm

Should a credit card statement be utilised for the settlement, conversion rates valid for the relevant dates can be found on the websites mentioned above.

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

Petty cash, cash advances

Due to the administrative effort they involve, petty cash funds are only admissible in exceptional cases and subject to authorisation by the University Office for Accounting & Finance.

In order to prevent individuals from having to pre-finance project expenditure out of private funds, payments or cash transfers to be billed at a later stage are possible at any time (subsequent booking subject to submission of supporting documents) – form ‘FIN / K4’ on our website for employees **uni intra** <https://intra.univie.ac.at/en/topicals-a-z/external-funding-support-services/forms/>

Please note:

The signature of the project leader is mandatory for the cash reimbursement / transfer, offset against subsequent account settlement form. If this is not available on the form, the cash reimbursement / transfer offset against subsequent settlement cannot be carried out.

Should you wish to withdraw a sum in excess of € 500 from the Finance & Accounting cashier’s office, please inform us on the day preceding the withdrawal.

It is not possible to pay for guest lectures and scientific activities neither in cash nor by bank transfer via form “FIN / K 4 - Cash reimbursement / Offset against subsequent account settlement” (see therefore form FIN / K2)

Please note that the sums which you collect in person, or have collected by an authorised representative from the Finance & Accounting cashier’s office, or have transferred into your private account must be covered by a corresponding balance in the material costs account for your project.

Contracts for work and services

are concluded by the project management.

The [FWF contract for work and services form](#) must be used for sums in excess of € 750 (annual threshold value) – download from the FWF website

In general, we recommend that you also use the FWF contract for work and services form instead of fee invoices for sums below € 750, because a payment of several fee invoices to one person within a year often exceeds the specified threshold value.

IMPORTANT (for contractors in particular)

The work or service detailed in the contract for work or services form must involve deliverables, as opposed to services which would be covered by employment contracts or freelance service contracts (should you have any questions, please contact one of the contact persons at the University Office for Accounting & Finance).

The contractor is **responsible for the payment of taxes** (income tax/VAT) and for **notifying the Social Insurance Authority for Business**/ for the payment of social security contributions.*

* orig. Germ.: “Werk” for “work”; “Werkvertrag” for “contract for work or services”; “freier Dienstvertrag” for “freelance service contract”; “Sozialversicherungsanstalt der gewerblichen Wirtschaft” for “Social Insurance Authority for Business”. No exact translations are possible, as there is no exact correspondence between labour and social security legislation in Austria, on the one hand, and that of English speaking countries, on the other.

It is the responsibility of the project management to check that the work/service is accomplished appropriately, that records are kept and that supporting documents for the contract for work or services are submitted to the University Office for Accounting & Finance in a timely manner, in particular in the case of payment in several instalments/part payments.

If payment of the fee is required in several stages (to be entered in the form under ‘Fee due as follows:’), all payments are to be booked immediately; each respective transfer shall be operated by the relevant due date.

The relevant charges (the ‘Balance’ column reveals the actual transfer date) are itemised in the project’s material costs account.

If an authorised payment is to be cancelled (work not accomplished in a satisfactory manner), the University Office Accounting & Finance must be notified in writing in good time (at least 1 week before the payment deadline).

Balancing and reporting

The project leader is responsible for the annual statement of accounts and final settlement.

You will receive the required settlement documents from the University Office for Accounting & Finance at the University of Vienna:

- . completed settlement form
- and
- . a list of all supporting documents submitted to Accounting and Finance (confirmation of payment and itemised record of the documents booked).

For each year, the **annual statement of accounts** must be filed by **30 April of the following year** at the latest.

Once you have received from us the settlement documents listed above, please sign the settlement form we have completed. Your signature confirms the accuracy and completeness of the settlement content. Then send the settlement documents to the FWF.

The final settlement is only valid if there is a zero balance on the personnel and material costs accounts. (in order to utilise the full funding amount we recommended to request from the FWF a possible outstanding balance in good time before the project ends).

Before the end settlement of the project, the project leader must ensure that there will be no future charges for personnel costs to the closing project.

If the material costs account features any remaining positive balance, this shall be transferred to the FWF. **This shall be initiated by the project management.** The rest of the procedure is the same as for the annual statement of accounts, except that you are required to send your final scientific report to the FWF, along with the settlement documents.