



EISCAT Scientific Association

Kiruna March 17, 1999

To: EISCAT Site Leaders (Markku, Ingemar, Roger, Mike and Halvard)

CHART OF ACCOUNTS 1999


Dear Colleague,

The accounting structure for the Association has been changed for this year. This means that most of the account numbers have been altered. The reason for the change is to better conform to international accounting standards and to make way for the potential introduction of EURO as the accounting unit. With the new chart of accounts, the Association complies with Swedish requirements as well as international recommendations.

The impact for you is the need to change the reporting structure to Headquarters, both for the monthly ones as well as the official quarterly reports sent together with the quarterly invoices. You also need to use the new chart of accounts when deciding which kind of expense an invoice refers to when sending invoices to Headquarters for processing.

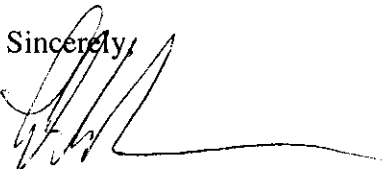
In addition to this change, two other details will be changed for this year. 1) Any income you receive from sold equipment, guest accommodation, etc. should now be paid to the University/Institute instead of Headquarters directly. The University/Institute then deducts the income from the quarterly report and invoice. 2) The University should from April 1, administer the petty cash existing on Svalbard.

I attach three documents describing the changes:

- Requested new reporting layout 
- The complete chart of accounts structure (mainly for information purposes)
- A short version of the chart of accounts consisting of the account numbers mostly used at the sites

I will send you via e-mail the Excel file containing these documents as well.

Sincerely,


Henrik Andersson
Head of Administration

Copy: Administrative staff (Kjellfrid, Anette, Gunnar and Lisbeth)

EISCAT Scientific Association

Headquarters
P.O. Box 812
S-981 28 Kiruna, Sweden
Phone: +46-980-79153
Fax: +46-980-79161

Kiruna Site
P.O. Box 812
S-981 28 Kiruna, Sweden
Phone: +46-980-79136
Fax: +46-980-79161

Sodankylä Site
Tähtelä
FIN-99600 Sodankylä, Finland
Phone: +358-16-619880
Fax: +358-16-610375

Tromsø Site
Ramfjordmoen
N-9020 Tromsdalen, Norway
Phone: +47-77692166
Fax: +47-77692380

EISCAT Svalbard Radar
P.O. Box 432
N-9170 Longyearbyen, Norway
Phone: +47-79021236
Fax: +47-79021751

Account numbers for EISCAT Scientific Association

Operating income/revenue

Income

3911	VSQ-income	"Hilton" income
8710	Income from sold inventory	Income - sold inventory
8719	Extra ordinary income	Other income

Expenditure

Operation

Rented premises (ESR / HQ office related only)

5010	Rent	ESR / HQ office rent
5020	Electricity	Office electricity cost (not used)
5060	Cleaning etc.	ESR / HQ office cleaning
5090	Service contract HQ	HQ related

Site operation

5120	Electricity	Cost for electricity
5140	Site building op (water, sewage)	Water, sewage, refuse disposal
5151	Roads, snow-clearing	Snow-clearing
5152	Roads, tractor, maintenance	Tractor maint./repair + summer maint
5190	Operation permit	Operating permit cost (Tromsø/ESR)

Equipment and supplies

5420	Computer software new/upgrades	New software and software upgrades
5421	Computer serv. contracts/repair	SUN/ND service contracts. Comp. repair
5422	Computer sundry expenditure	Like computer cables
5423	Computer media	Storage media
5464	Electronic components	Components
5465	Small Tools/instruments	Inexpensive tools and instruments
5470	Consultants	HQ approval needed before order
5499	Spare parts	Spare parts

Repair and maintenance

5511	Rep/maint dynasonde Heating	Dynasonde expenses
5513	Rep/maint site buildings	Building repair
5514	Rep/maint transmitters	Transmitter related
5515	Rep/maint receivers	Receivers and controller related
5516	Rep/maint. ESR-antenna I	Antenna related
5517	Rep/maint ESR-antenna II	Antenna related
5518	Rep/maint UHF-antenna	Antenna related
5519	Rep/maint VHF-antenna	Antenna related
5520	Rep/maint Heating-antenna field	Antenna related
5521	Rep/maint time-keeping	Time keeping and distribution
5522	Rep/maint site (outdoor work)	Outdoor site preparations
5523	Rep/maint other	Preferably not used

Administration

Transportation and freight

5611	Cars, fuel	Gasoline and diesel
5612	Cars, insurance and taxes	Insurance and taxes
5613	Cars, reparations	Repair outside of regular maintenance
5614	Cars, maintenance	Regular maintenance
5615	Cars, leasing cost	Leasing costs
5690	Other transportation costs	Other costs, not travel expenses
5700	Freights	All freight related expenses

Travel expenses

5801	Travel costs, registration fee	Scientific (and other) conferences
5802	Travel costs, insurance	Travel insurance
5810	Travel costs, air-tickets	Air (and other) journey costs
5830	Travel costs, hotel	Hotel expenses

External relations

5900	Public Relations	Gifts, give-aways
5930	Printing	Printing of brochures, annual report
6070	EISCAT-meeting (external)	Business meetings

Office supplies

6110	Office supplies/paper	Pencils and paper (incl. printed)
6115	Office, consumables	Other expenses, like copier repair

Telecommunications and postal

6211	Telephone, office	Cost for office telephones
6212	Telephone, mobile	Mobile phones
6214	Telephone, fax	Telefax expenses
6216	Telephone, other	Other telephones (at home)
6230	Data communication	Line Lease, ISDN, Internet
6250	Post	Postal expenses

Corporate insurance

6310	Insurance	Skandia
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Other external services

6561	Site overhead - Finland	% of gross salary expenses
6562	Site overhead - Norway	% of gross salary expenses
6563	Site overhead - Svalbard	% of gross salary expenses
6564	Site overhead - Sweden	% of gross salary expenses

Other external costs

6970	Periodicals / newspaper	Subscriptions of magazines, newsp.
6971	Books	Purchase of books (of any kind)
6990	Miscellaneous	Preferably not used
6991	Bank charges	Bank charges (abroad payments)

Personnel

Salaries

7210	Salaries and wages	Monthly salary
7211	Overtime/shiftwork	Overtime and shiftwork cash comp.
7212	Allowances	"Financial rules paragraph 21"
7213	Salary short-term staff	Summer workers, "CSN", stipends
7280	Holiday pay	Vacation salary

Cash remuneration and benefits in-kind

7321	Subsistence tax-free	Per-diem
7322	Subsistence taxable	Taxable per-diem
7350	Mandatory working clothes	Personal protection clothes
7381	Staff housing	Staff accommodation, incl. op. cost

Pensions

7410	Pension insurance premiums	Pension cost
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Statutory and contractual social security and other contributions

7510	Social Security Sweden	Arbetsgivaravgift
7511	Social Security Norway-Finland	Arbetsgivaravgift
7530	Special salary tax	Löneskatt
7570	Labour market insurance	Personnel related insurance

Other personnel costs

7610	Training	Only course fee (not travel cost)
7621	Health care	Medicine, doctor (rule dependant)
7630	EISCAT-meeting (internal)	Christmas lunch and similar
7631	ARM	All cost related to ARM participation
7699	Other personnel cost	Personnel cost not covered elsewhere

PROFIT CENTRES (Site numbers)

- 1 Tromsø Radar
- 2 Kiruna Site
- 3 Sodankylä
- 5 EISCAT Svalbard Radar
- 6 Tromsø Heating
- 7 Headquarters
- 12 KST receiver & signal acq. replacement
- 13 ESR high speed data link add-on
- 14 Scientific data archive upgrade
- 15 ESR plasma line add-on
- 17 ESR transmitter modifications
- 19 ESR remote control & monitoring
- 20 Software enhancements (ESR & KST)
- 21 Additional ESR antenna
- 22 Tromsø Radar front-end replacement
- 23 Tromsø klystron replacement
- 24 ESR receiver & signal acq. replacement
- 25 Space Debris Project
- 31 WP1: Project Management
- 32 WP2: Evaluation of design performance goals
- 33 WP3: Evaluation of options for the active element : Evaluation of design performance goals
- 34 WP4: Phased array receivers
- 35 WP5: Interferometric receivers
- 36 WP6: Active element
- 37 WP7: Distributed control and monitoring and Observation scheme design
- 38 WP8: Data Archiving and Distribution
- 39 WP9: Signal Processing
- 40 WP10: New uses
- 41 WP11: Implementation Blueprint
- 42 WP12: Time and frequency distribution