***Ladies and Gentlemen,***

***Please read the information on the proper use of funds intended for financing scientific development in 2024.***

***Only financial documents consistent with the content of the catalogue of expenditures and cost estimate will be settled.***

1. **necessary information and forms regarding business trips related to scientific development (grants). The deadline for submitting documentation is 14 days before departure. The settlement deadline for the trip is 14 days after return.**

***In the case of a domestic trip,*** please use the agreement form (Annex No. 1 to Regulation 112/2020), which must be completed in one copy, signed, and submitted together with the travel application (Annex No. 2 to Regulation 112/2020) to the Office of the Doctoral School, room no. 5 ground floor.

After obtaining signatures on the agreement, the office employee issues the delegation for the trip.

If it is necessary to use your own car, the agreement must be accompanied by a completed and signed (in the employee's space) application for the use of a private car (Annex No. 4 to Regulation 112/2020), including the reason for the need to travel by car.

The decision to travel by private car is issued by the Vice-Rector for Organization. In the absence of consent, the trip should be made by another means of transport.

- the settlement of the trip must be accompanied by: second class railway tickets, public transport tickets, bus tickets, invoice for accommodation, food declaration (Annex No. 3 to Regulation 112/2020),

The settlement of trips after returning from a domestic trip is managed **by the Office of the Doctoral School – mgr Irena Baranowska, ul. Mickiewicza 18, room 5; ground floor**

***In the case of a foreign trip,*** the agreement (Annex No. 1 to Regulation 112/2020) must be accompanied by a completed travel application (Annex No. 2 to Regulation 112/2020).

**Matters related to trips should be settled in advance 14 days before the planned departure. The procedure of collecting, preparing, and signing documents takes some time and usually lasts several days.**

Foreign trips are issued and settled in **the International Relations Department** https://dsm.usz.edu.pl/

Trip procedures applicable to all US employees and non-employees are available at:

<https://dsm.usz.edu.pl/sluzbowe-wyjazdy-zagraniczne/>

- in the case of a foreign trip, the settlement is accompanied by: public transport tickets, railway, flight, bus and minibus tickets, invoice for accommodation, food declaration (Annex No. 3 to Regulation 112/2020),

**Settlement of travel costs must be made within 14 days from the date of its completion.**

The description of the trip must indicate the connection between the purpose of the trip and the cost estimate and schedule of the grant.

**IMPORTANT! Obtaining an advance payment for travel is possible only on the BUSINESS TRIP ORDER form.**

The link includes the Order of the Rector of the US, which contains details regarding trips

[https://dsm.usz.edu.pl/wp-content/uploads/Zarz%C4%85zenie-112.2020-Rektora-US.pdf](https://dsm.usz.edu.pl/wp-content/uploads/Zarz%C4%85dzenie-112.2020-Rektora-US.pdf)

and a list of foreign allowances

[**https://dsm.usz.edu.pl/wp-content/uploads/Rozporz%C4%85zenie-Ministra-Rodziny-i-Polityki-Spo%C5%82ecznej-NOWE-STAWKI-DIET-ZAGRANICZNYCH.pdf**](https://dsm.usz.edu.pl/wp-content/uploads/Rozporz%C4%85dzenie-Ministra-Rodziny-i-Polityki-Spo%C5%82ecznej-NOWE-STAWKI-DIET-ZAGRANICZNYCH.pdf)

1. **use of financial resources (grants) in accordance with the catalogue of expenditures** (Annex No. 4 to Order No. 150/2023)

When making purchases in accordance with the catalogue of expenditures, it is necessary to request an invoice with deferred payment date of at least 14 days.

The invoice address should be:   
**University of Szczecin**

**Al. Pope John Paul II 22 a**

**70-453 Szczecin**

**NIP 851-020-80-05**

**Never ask for an invoice for a name or the address of the US Doctoral School.**

***The University is the payer, and the invoice will only be settled if the correct address is provided.***

An invoice with a cash payment provision is accepted if a person running a business would like to receive payment immediately.

In such a situation, it is necessary to pay for this service in cash, by bank card or by bank transfer from your bank account. In case of payment by transfer from your bank account, please attach the transfer confirmation.

**Purchasing books**. You are not an employee of the US, so the books should be accepted as US property by **the supervisor, or a person indicated by the supervisor.** Please arrange the purchase of books with the supervisor in advance.

The supervisor or another employee designated by the supervisor may keep a quantitative notebook in which the purchased books are recorded.

The person keeping such records adds a given item on the basis of the invoice and you will be able to use it on a loan basis. There may be a different rule for using books, this should be agreed with the supervisor.

Books are the property of the University.

**Participants of the MKDUS conference** who received funding from the grant – in order to pay for participation in this conference, must submit a letter to the Office of the Doctoral School at least 14 days before the conference, which will contain the following data: name and surname of the doctoral student, name of the conference, conference date, application number, the amount, information whether this concerns only the participation or the participation with publication.

**The described and signed INVOICE with confirmation of the transfer should be delivered in person or via the postal operator to the Office Point No. 5, ul. Tarczyńskiego 1.**

**Please remember that the Finance and Accounting Department adds VAT to invoices issued in a currency other than PLN, which may have a significant impact on the cost estimate and schedule of activities.**

**Calculating VAT on foreign transactions – legal basis, calculation**

Based on Article 9(1) of the Act, intra-Community acquisition of goods means the acquisition of the right to dispose as an owner of goods which, as a result of the delivery, are shipped or transported to the territory of a Member State other than the territory of the Member State of commencement of the shipment or transport by or on behalf of the person making the delivery or the purchaser of the goods.

**In the case of intra-Community acquisition of goods and services, the act of acquiring goods or services is subject to taxation. Due tax is settled by the purchaser of goods and services in the country to which the goods are delivered.**

Pursuant to Article 31a(1-4) of the Goods and Services Tax Act, if the taxable amount is expressed in a foreign currency, it must be converted into PLN using the average exchange rate announced by the National Bank of Poland – on the last business day preceding the date on which the tax obligation arises.

To calculate VAT, we calculate the value of the purchase invoice at the exchange rate of a given currency on the day preceding the invoice issuance.

**Due to the introduction of the EZD system at the University of Szczecin, the circulation of financial documents takes place in two ways (in the EZD system and in a paper form).**

**It is the responsibility of the doctoral student to deliver the described and signed original invoice together with attachments (transfer confirmation) to the Office Point serving the Doctoral School, i.e. at ul. Tarczyńskiego – Main Library, room no. 5, in person or via a postal operator.**

**It is necessary to deliver original financial documents, which are described and signed – copies or photos of documents will not be accepted and settled.**

**The description of the invoice must be in Polish (requirements of the Bursar's Office). In case of problems with the Polish language, English-speaking doctoral students are requested to ask their supervisors for help.**

All invoices/receipts **should be described on the back,** i.e.:

Example:

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Purchase made/service performed for the purpose of implementing a scientific task, decision no………………………………… |  |  |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |
| Example description of an expenditure: |  |  |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |
| 4.1. Printing service: Printing of a poster……………for a conference………… |  |  |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |
| 2. Consumption of materials: Purchase of reagents necessary to conduct an analysis…………... |  |  |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |
| Scientific discipline:……………………………… |  |  |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |
| **Expenditure in accordance with the cost estimate and schedule of activities as part of the implementation of the scientific task.**  Type of expenditure:……………………………………………… |  |  |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |
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| …………………………………………………………. ……………………………………………………. |  |  |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |
| signature of the doctoral student signature of the supervisor |  |  |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |
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| IMPORTANT!!! Each document must be signed by the Supervisor.  Invoices received electronically should be sent by e-mail:  [granty.szkola.doktorska@usz.edu.pl](mailto:granty.szkola.doktorska@usz.edu.pl). Please include in the email content that the invoice received electronically does not have a paper version. It is also necessary to send a scan of the invoice description together with the signature of the doctoral student and supervisor, and if the invoice was paid by the doctoral student – proof of payment.  In case of book purchase, please enter them in the quantitative notebook at the Institute. |  |  |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |  | |
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