



# Instructions for the use of funds for financing the academic development of doctoral students in 2026

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## PART I – BASIS AND NATURE OF THE FUNDS

Funds are granted on the basis of [Order No. 118/2025](#) of the Rector of the University of Szczecin on the rules for financing the academic development of doctoral students in 2026.

Financing:

- is earmarked,
- must be consistent with the approved application, cost estimate, and schedule.

**Funds may be used exclusively for the tasks indicated in the application and in accordance with the catalogue of eligible expenses.**

## PART II – GENERAL RULES FOR EXPENDITURE

1. The expense must be:
  - compliant with the catalogue of tasks and types of expenses,
  - compliant with the approved cost estimate,
  - incurred within the financing period.
2. The following are not permitted:
  - financing purposes other than those indicated in the application,
  - financing or co-financing the Erasmus programme,
  - changing the type of expense without the consent of the Director.
3. Before incurring an expense, it is required to:
  - verify the availability of funds,
  - ensure that the expense falls within the limit of the granted amount,
  - in the case of expenses above PLN 3,000 – [obtain a purchase order or conclude an agreement](#).



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## **PART III – SETTLEMENT DEADLINES (MANDATORY)**

### **1. Financial documents**

Financial documents (invoices, bills, tickets, etc.) must be submitted:

- within 21 days from the date of receipt,
- however, no later than:

**1st round** – by 31 August 2026

**2nd round** – by 31 December 2026

**The submission date is understood as the actual date of receipt** by Administrative Office Point No. 4 (the postal dispatch date is not decisive).

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### **2. Task implementation report**

The report must be submitted:

- **1st round** – by 11 September 2026
- **2nd round** – by 15 January 2027

Failure to submit the report or incorrect settlement may result in refusal of funding in the next round.



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## **PART IV – DOMESTIC TRAVEL (PROCEDURE)**

### **STAGE 1 – BEFORE TRAVEL**

The following must be submitted to the Doctoral School Office:

- Agreement – [annex No. 1 to Rector’s Order No. 112/2020](#)
- Travel application – [annex No. 2 to Order No. 112/2020](#)

**Documents must be submitted at least 14 days before departure.**

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### **STAGE 2 – PRIVATE CAR**

If a private car is used, the following must be done:

- submit an application ([annex to Order No. 85/2024](#)),
- attach justification,
- obtain consent of the Vice-Rector for Organization.

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### **STAGE 3 – AFTER RETURN**

The following must be submitted for settlement:

- PKP (train) tickets (2nd class),
- public transport/bus tickets,
- accommodation invoice,
- meal statement ([annex No. 3 to Order 112/2020](#)).

**The settlement must be submitted within 14 days from completion of the trip, but no later than the deadlines specified in [Part III](#).**



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## **PART V – FOREIGN TRAVEL**

### **STAGE 1 – BEFORE TRAVEL**

The following must be submitted to the Office of the Doctoral School:

- agreement,
- travel application ([in accordance with Order No. 112/2020](#)).

Additional information regarding foreign travel can be obtained from the International Affairs Office of the University of Szczecin.:

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### **STAGE 2 – AFTER RETURN**

The business trip settlement is processed by the International Affairs Office.

The following must be submitted:

- tickets,
- [accommodation invoice](#),
- meal statement.

Foreign per diem rates specified in the Regulation of the Minister of Family and Social Policy apply.

Subject to the deadlines specified in [Part III](#).



## PART VI – INVOICES AND KSeF

1. The invoice must include:
  - correct Buyer details:  
**University of Szczecin, al. Papieża Jana Pawła II 22a, 70-453 Szczecin,**
  - correct VAT ID (NIP): **851-020-80-05**
  - name of the organisational unit: **Doctoral School of the University of Szczecin**
  - details of the purchaser: **(name and surname of the doctoral student – grants)**
2. **The following will not be accepted:**
  - pro forma invoices,
  - invoices issued in the doctoral student's name,
  - invoices issued to the Doctoral School as a separate entity.
3. If there is no space for the data, it should be included in the "Notes" or "Additional information" field.
4. Invoices:
  - in paper form are submitted to Administrative Office Point No. 4,
  - in electronic form are sent to: [granty.szkola.doktorska@usz.edu.pl](mailto:granty.szkola.doktorska@usz.edu.pl)

**Each invoice must be described in Polish and signed.**

### Template of the description attached to the invoice for settlement purposes

**Description of expense:**

Purchase made / service performed for the purpose of implementing research task no.:

.....

**Type of expense:** .....

**Application no.:** .....

**Scientific discipline:** .....

**Confirmation of compliance:**

The expense is compliant with the cost estimate and schedule within the implementation of the research task.

*Signature of the doctoral student and Signature of the supervisor*



## **PART VII – INVOICES ABOVE PLN 3,000**

### **Purchases exceeding PLN 3,000 gross (single invoice).**

If the value of a single invoice exceeds PLN 3,000 gross, the following procedure applies:

1. **Before making the purchase**, the doctoral student is required to submit a written request to the Director of the Doctoral School for consent to proceed with the purchase.

The request must include:

- name and surname of the doctoral student,
  - application number,
  - seller's details,
  - detailed specification of goods/services with gross amounts,
  - total gross order value (which must not exceed the amount of the granted funding).
2. After obtaining the Director's consent, a purchase order is issued to obtain approval of the funds holder.
  3. After obtaining approval of the funds holder, the doctoral student may proceed with the purchase.
  4. Invoices exceeding PLN 3,000 gross issued without prior purchase order **will not be eligible for settlement**.

### **The purchase order must be obtained before making the purchase.**

If the order covers separate deliveries or services invoiced separately (at different times or by different contractors), and the value of each invoice does not exceed PLN 3,000 gross, the above procedure does not apply.



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## PART VIII – PAYMENT METHODS

Permissible payment methods:

- cash,
- card,
- bank transfer from a private account (with proof of payment).

Invoices paid directly by the University must be:

- issued “for bank transfer”,
- **with a payment term of at least 14 days.**

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## PART IX – FOREIGN CURRENCY INVOICES AND VAT

Legal basis:

- [Article 9\(1\) of the VAT Act](#),
- [Article 31a\(1-4\) of the VAT Act](#).

Amounts in foreign currency are converted according to the average NBP exchange rate of the working day preceding the tax point.

The Finance and Accounting Department calculates VAT, which may increase the value of the expense and affect the use of funds in the budget.

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## PART X – LEGAL ACTS

1. [Order No. 118/2025 of the Rector of the University of Szczecin on the rules for financing the scientific development of doctoral students in 2026.](#)
2. [Order No. 112/2020 of the Rector on domestic and foreign business travel.](#)
3. [Order No. 85/2024 of the Rector on the rules for the use of private cars for official purposes.](#)
4. [Act of 20 July 2018 – Law on Higher Education and Science.](#)
5. [Act of 11 March 2004 on Tax on Goods and Services.](#)
6. [Regulation of the Minister of Family and Social Policy on entitlements due to an employee employed in a state or local government budgetary unit in respect of business travel outside the country.](#)