



Guidelines for drawing up project budgets Nansen EDU 2025

Introduction

When you apply for a grant for a project, we require that you set up a budget that clearly shows what costs the grant from HK-dir is intended to cover (project budget). The types of costs that are permitted are set out in the call.

Below you will find more detailed information about how to set up the project budget, what the different budget categories include and do not include, as well as requirements for the justifications of costs you include in the budget.

Please note that it is the institution that is entered as the applicant that is responsible for ensuring that all cost estimates, including those prepared by any partners, are within what is allowed, correctly calculated, and adequately justified.

Errors and shortcomings in the project budget may result in HK-dir reducing the grant based on the applicable calculation rules, or an assessment of the reasonableness of the costs. If key activities in the project cannot be carried out as a result of such budget reductions, this could also lead to the project being assessed as incomplete and therefore awarded a lower grade.

Guidelines for distribution of costs

Within Nansen EDU, the following limitations are set for some of the cost categories:

- *Personnel and administration costs:*
Maximum 30 percent of the total budget can cover salaries and administration costs for the applicant institution in Norway and other partners located in countries outside Ukraine (Norway and Europe).

The costs allocated to salaries and/or procurement of services and equipment in Norway may alternatively be used to cover costs in Ukraine or for partners in other countries, provided a justification is given in the application.

Budget categories

Grants for projects funded by HK-dir can generally only be used to cover costs that fall within the budget categories listed below and that are calculated in accordance with the rules for the individual budget category. Only some of these budget categories may be allowed in certain calls. The categories that are allowed are listed under the section “What can the funds be used for?” in the Call for applications.



Personnel and administration costs (account category 5*)**

This includes costs in the form of salaries to project participants when the intention is for them to have paid release time in order to contribute directly and concretely to the implementation of the project, or when staff is hired specifically to contribute to the project implementation.

Calculation of release time costs must be done separately for each project participant who will contribute working time to the project, and for each year of the project. The average hourly rates you operate with should include all non-wage labour costs factored into the relevant job category (expenses for holiday pay, insurance, etc.) and the organisation's usual mark-up for indirect costs (rent, general operating and administrative costs etc.).

When calculating the costs for participants from organisations other than the applicant organisation, the calculation shall, as far as possible, be done in the same way. The applicant institution is responsible for ensuring that there is sufficient documentation that the hourly rates applied are correct.

Partners that are research institutes, and that have submitted hourly rates to the Norwegian Research Council, may use these rates as a basis. For partially funded research institutes affiliated with universities or university colleges, reimbursement may be based on an hourly rate calculated from the net annual cost per full-time researcher equivalent.

In the budget comments, you must state the number of hours and average hourly rate of all participants, distributed per project year. Where relevant, the exchange rate used when converting hourly rates in foreign currency into Norwegian kroner must also be stated.

Example: In the first year of the project, the participants Hansen, Jensen and Johnsen will contribute 1,300 hours, 840 hours and 350 hours respectively. The average hourly rates for the three are NOK 768, NOK 635 and NOK 840 respectively. In the second year of the project, Hansen, Jensen and Tollefsen will contribute 1,000, 350 and 900 hours respectively. The average hourly rate for Tollefsen is NOK 710.

If the figures stated in the budget/budget comments do not match, we will use the budget figures and the number of hours in our assessment. In case of doubt related to the calculation, we generally recommend consulting the person with financial responsibility for the project.

Procurement costs for services (account category 6*)**

Services in this context include all services that an external party will provide to the project, and which do not constitute equipment, cf. below. Many projects will need to procure services from such external parties, e.g., from a consultancy agency, a publisher or a translation company.

There are no restrictions with regard to the services that can be procured for projects, other than that the services must be clearly necessary to carry out the project and achieve its planned results. This means that it must be clear that the service in question would not have been procured if it were not for the project. If there is any doubt as to whether the services meet this necessity requirement, its necessity must be explained in more detail in a comment to the budget.



Unless otherwise stated in the call, various partners may also procure necessary services, whether this takes place in Norway or abroad. In all cases, the applicant institution is responsible for ensuring that the procurement costs stated in the budget are correct.

Only actual costs should be included in the budget. This means that if the institution/organisation carrying out the procurement is exempt from [input VAT](#), then deductions must be made for this tax when the cost is calculated (price excluding VAT). The applicant institution is also responsible for ensuring that any procurements to be made abroad are deducted from deductible taxes (VAT or similar).

Please note that transport services (e.g., air or rail travel) should not be budgeted as procurement of services, see further guidance under 'Scholarship costs' and 'Travel and accommodation costs'. If you are in doubt as to whether something should be considered a procurement of services or equipment, choose what you think is most appropriate and give a brief explanation of your choice in the comments to the budget.

Please also note that the institution that is entered as applicant is responsible for ensuring that procurements from external actors are in accordance with current legal rules in Norway. We specifically mention here the [Public Procurement Act \(with regulations\)](#). If any of the project participants or any of their related parties (cohabitant/spouse/children) have financial interests (directorships, shareholdings, etc.) in any of the external suppliers that are to provide services for the project, these must be explained separately in comments to the budget.

Procurement costs for equipment (account category 4*)**

This budget category includes costs associated with obtaining ownership of physical items and acquiring usage rights (licenses, rental rights, etc.) to physical items/software, etc., which you believe are necessary to carry out the project described in the application.

To be eligible, all equipment must have been purchased no later than 12 months before the end of the project.

In order to be considered necessary, it must be clear that the equipment in question would not have been procured if it had not been for the project. If there is any doubt as to whether the equipment meets this necessity requirement, its necessity must be explained in more detail in a comment to the budget. You must also choose the most affordable available version of the equipment needed. Costs associated with the procurement of equipment acquired before the project's planned start-up are not covered and should therefore not be included in the project budget.

Only actual costs should be included in the budget. This means that if the institution/organisation carrying out the procurement is exempt from [input VAT](#), then deductions must be made for this tax when the cost is calculated (price excluding VAT). The applicant institution is also responsible for ensuring that any procurements to be made abroad are deducted from deductible taxes (VAT or similar).

Unless otherwise stated in the Call for applications, various partners may also procure necessary equipment, whether this takes place in Norway or abroad. Even for procurements



carried out by partners, it is the responsibility of the applicant to ensure that it is necessary and that the budgeted cost is correctly calculated.

The applicant institution is responsible for ensuring that procurements from external actors are in accordance with current legal rules in Norway. We specifically mention here the [Public Procurement Act \(with regulations\)](#). If any of the project participants or any of their related parties (cohabitant/spouse/children) have financial interests (directorships, shareholdings, etc.) in any of the external suppliers who are to provide services for the project, these must be explained separately in comments to the budget.

Scholarship costs (account category 5*)**

Scholarships for students in Ukraine:

Nansen EDU may provide scholarships for up to 10 months to Ukrainian students at the bachelor's, master's, and PhD levels, who live in Ukraine and who are enrolled in courses that are jointly developed and/or implemented by the project partners and offered at higher education institutions located in Ukraine.

The maximum scholarship rates are:

- €250 per student per month at bachelor’s and master’s level.
- €400 per student per month at PhD level.

Scholarships to individual students must be jointly awarded by the Norwegian and Ukrainian partners through a documented and transparent process.

Scholarships for mobility:

Nansen EDU is not primarily a mobility programme. However, physical exchange may be supported if it contributes to achieving objectives relevant to the programme. Exchange stays must be limited to a total of six months per person for students at the bachelor's, master's, and PhD levels, and to one or more stays of up to 30 days for staff.

In projects where student exchanges (bachelor’s, master’s and/or PhD students) are planned to and from Norway, reasonable costs associated with such exchanges may be covered.

For *incoming* students who are going on exchange stays in Norway that last longer than 4 weeks (≥ 28 calendar days), costs related to the students’ subsistence shall be budgeted using the following rates:

Bachelor’s and master’s students	A grant equal to the applicable basic student loan from the Norwegian State Educational Loan Fund *
PhD students	A grant equal to the applicable rate for a single research stay abroad under the Research Council of Norway **

* For exchange stays taking place after 31 December in the project start-up year, an additional 3% may be added to the applicable grant rate.

*** Grants paid to PhD students may be taxable. Any tax liability must be clarified by the applicant/student with local tax authorities after the student's arrival.*

In addition to the scholarship rates, such incoming students will also be able to apply for funding to cover reasonable additional expenses associated with the exchange stay (e.g. travel, visa, and insurance expenses). Such costs shall be calculated and budgeted under the budget category 'Travel and accommodation expenses', cf. further guidance below.

For *incoming* students who are going on exchange stays in Norway that are scheduled to last less than 4 weeks (< 28 calendar days), all costs associated with the exchange shall be calculated and budgeted under the budget category 'Travel and accommodation expenses', cf. below. The same applies to *outgoing students* from Norway.

For *outgoing students* who it must be assumed will receive grants for the relevant exchange stay from the Norwegian State Educational Loan Fund, the Research Council of Norway or other Norwegian public authorities, living and accommodation costs in the host country shall not be included under this budget category. However, any special study costs, cf. below, may also be budgeted for such students.

In the case of a partial virtual exchange, costs related to the period during which the students are on a physical exchange stay are covered in accordance with the corresponding rules as stated above.

Travel and accommodation costs (account category 7*)**

This budget category covers travel and accommodation costs for necessary trips to be undertaken by project participants in connection with the project, as well as reasonable costs for exchange students not covered via the scholarship rates mentioned above.

For *project participants*, it is possible to apply for coverage of expenses for both domestic and international travel, regardless of their job category.

Travel and accommodation costs must be budgeted within the limits of the rates in [the State Personnel Handbook](#) (see chapter 9.2 for domestic travel, and chapter 9.3 for international travel). For guidance on these rules, we refer to the [Employer portal](#) and [Lovdata](#).

We encourage you to have a clear focus on creating a moderate travel plan for *project participants*. Digital alternatives should generally be considered and used where appropriate, so that unnecessary travel costs and environmental impacts are avoided. We also encourage other more environmentally friendly transport options (e.g., trains) to be used where possible. Travel that is not sufficiently justified may not be approved when the application is assessed.

For *incoming and outgoing students* who are going to undertake exchange stays in connection with the project, all reasonable costs directly associated with the exchange stay can be budgeted. This includes:

- *travel expenses to/from the place of study in Norway/abroad*



Travel expenses to/from countries outside the Nordic region shall be calculated as average travel costs to and from the country of stay (including any costs to/from the international terminal), minus any coverage from the Norwegian State Educational Loan Fund or others.

- *living, accommodation and study costs in the host country*

For *outgoing* students who you assume will *not* receive a grant from the Norwegian State Educational Loan Fund, the living and accommodation costs must be budgeted using the scholarship rates stated above when the stay is going to last longer than 4 weeks (≥ 28 calendar days).

For *incoming* and *outgoing* students who will stay in the host country less than 4 weeks (< 28 calendar days), the applicable [government rates for subsistence allowance for travel outside Norway](#) can be used, in addition to an estimate of reasonable short-term living expenses in the host country.

A supplement for any special study costs (e.g., laboratory-related costs) can be calculated for all groups. School/tuition fees charged by the host institution are not covered.

- *visa costs to UDI or other countries' immigration authorities*

If a visa is required for incoming or outgoing students, Nansen EDU can cover such costs. For incoming students, [the UDI's visa rates](#) are used. For outgoing students, you will have to find out the visa cost via the official websites of the country in question. In cases where students are most likely to incur travel costs to/from the embassy in their home country/region, estimated costs may also be added to cover such travel. Please also note that different and higher visa rates may apply in the case of internships/fieldwork etc. than in the case of ordinary exchange stays.

- *additional insurance costs as a result of the stay*

Nansen EDU can cover additional insurance costs connected to exchange stays for incoming and outgoing students from Ukraine and Norway.

We emphasise the importance of conducting a thorough review of the costs involved for students going on exchange stays, to ensure all covered expenses are included.

For all exchange costs budgeted, you must specify the types of costs and amounts included in the budget. Remember to distinguish between different groups of exchange students in the comments.

Example: The project plans to receive 10 students from Ukraine. In addition, 10 bachelor's students are to be sent to Moldova for a two-week summer school, in the first and third year of the project, respectively. The comments to this budget item, for example, could be as follows:

[1. Semester exchange, 10 incoming master's students, Ukraine]: A. Travel to/from Ukraine/Norway – NOK 5,000 (return Kyiv) + 1,500 (return international terminal); B. Visa costs – NOK 5,400 (UDI fee for study permit); C Insurance, estimated – NOK 1,000 (students can apply for voluntary membership of the National Insurance Scheme after arrival). A total of NOK 12,900 x 10 students = NOK 129,000, in addition to grants as specified under the budget item 'Scholarship costs'.

[2. Summer school, 2 x 2-week sessions with 10 outgoing bachelor's students, Moldova]: A. Return travel Norway/Moldova – NOK 6,000 (the Norwegian State Educational Loan Fund does not cover travel < 4 weeks). B. Living and accommodation costs – NOK 7,000 (accommodation on campus, by agreement with the host institution). C. Visa costs – NOK 315 (visa short stay in Moldova). D. Insurance estimated – NOK 100 (based on one-month travel insurance student price in Gjensidige Forsikring). A total of NOK 13,415 x 20 students (10 per session) = NOK 268,300.



(The amounts used above are only examples. When budgeting, you must use actual estimates/figures).

Other project-related costs (account categories 6 and 7*)**

Under this budget category, all costs can be entered that do not fit into any of the other categories, but that are nevertheless considered necessary to expediently implement the project. For all such costs, grounds must be provided explaining why the cost is necessary for the project, and for the amount. Such costs can be approved after a concrete assessment.

Example: Costs under this budget category may include, for example, the cost of renting premises, the cost of necessary domestic transport or the cost of disseminating the project results.