

## Justification of expenditure

A brief description of the calculation of the planned expenditure in each budget category, including justification for individual purchases, in accordance with the rules, recommendations and limitations indicated in the Regulations for Project Selection.

A level of detail should be adopted which allows for a reliable assessment of the entire application for funding and includes all important information which has an impact on the assessment of the reasonableness and rationality of the planned project expenditure.

### 1. Salaries

1.1 Planned rates of remuneration for R&D personnel employed under a contract of employment or a contract of mandate for the entire project:

| <b>R&amp;D personnel</b>                           | <b>Planned total (gross)<br/>monthly cost of<br/>employment for the post in<br/>question<br/>[min. - max.]</b> | <b>Estimated total cost<br/>over the project<br/>implementation period</b> |
|--|--|--|
| <b>Salaries of research group leaders</b>          | Click or press here to enter text.   | Click or press here to enter text.   |
| <b>Salaries of Junior Postdoctoral Researchers</b> | Click or press here to enter text.   | Click or press here to enter text.   |
| <b>Salaries of PhD students</b>                    | Click or press here to enter text.   | Click or press here to enter text.   |
| <b>Student salaries</b>                            | Click or press here to enter text.   | Click or press here to enter text.   |
| <b>Salaries of the technology transfer broker</b>  | Click or press here to enter text.   | Click or press here to enter text.   |
| <b>Salaries of scientific and technical staff</b>  | Click or press here to enter text.   | Click or press here to enter text.   |
| <b>Salaries of Senior postdoctoral researchers</b> | Click or press here to enter text.   | Click or press here to enter text.   |
| <b>Salaries of individual researchers</b>          | Click or press here to enter text.   | Click or press here to enter text.   |
| Click or press here to enter text.                 | Click or press here to enter text.   | Click or press here to enter text.   |
| <b>SUMA</b>  | Click or press here to enter text.   | Click or press here to enter text.   |

1.2 Justification of the expenditure, a brief description of the calculation adopted and justification of the rates:

Click or press here to enter text.

1.3 R&D activities provided by individuals - if planned (in accordance with section 3.2.1(i) of the Guidelines):

| Name                               | Position in the project (max 100 characters) | Qualifications held (max 800 characters) | Planned total (gross) monthly cost of employment [min - max]. | Estimated total cost of services provided by the individual over the project implementation period |
|------------------------------------|--|--|---|--|
| Click or press here to enter text. | Click or press here to enter text.           | Click or press here to enter text.       | Click or press here to enter text.                            | Click or press here to enter text.   |
| .....                              |  |  |   |  |
| .....                              |  |  |   |  |

1.3 Justification of the expenditure, a brief description of the calculation adopted and justification of the rates:

Click or press here to enter text.

## 2 Scholarships

2.1 Planned grant amounts and expected number of grantees for the entire project:

| Project staff | Planned total monthly cost of the scholarship for 1 recipient [min. - max.]. | Estimated total cost over the project implementation period |
|---------------|--|---|
| PhD student   | Click or press here to enter text.   | Click or press here to enter text.                          |

2.2 Justification, brief description of the calculation adopted and justification of the rates:

Click or press here to enter text.

## 3. Scientific and research apparatus of a unit value exceeding PLN 10,000.00 net (up to 20% of the value of eligible expenditure in the project)<sup>1</sup>.

3.1 List of apparatus planned to be purchased with project funds, together with estimated costs:

| Name of equipment/apparatus        | Estimated number of units          | Estimated unit cost                | Estimated total cost (number of units x estimated unit cost) |
|------------------------------------|------------------------------------|------------------------------------|--|
| Click or press here to enter text. | Click or press here to enter text. | Click or press here to enter text. | Click or press here to enter text.                           |
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| .....                              |                                    |                                    |  |
| .....                              |                                    |                                    |  |

<sup>1</sup>If the equipment proposed for purchase is not unique in Poland, substantively and economically justify the necessity of its purchase within the project. The condition for accepting the purchase of the proposed equipment will be the fact that objective conditions (organisational or technical) resulting from the nature of the planned experiments do not allow the use of equipment of this type existing at the Applicant's at the Applicant or at any other research organisations.

|                      |                                    |                                    |                                    |
|----------------------|------------------------------------|------------------------------------|------------------------------------|
| .....                |                                    |                                    |                                    |
| <b>Other (total)</b> | Click or press here to enter text. | Click or press here to enter text. | Click or press here to enter text. |
| <b>SUMA</b>          | Click or press here to enter text. | Click or press here to enter text. | Click or press here to enter text. |

### 3.2 Brief description of the calculation adopted and cost justification:

Click or press here to enter text.

## 4. Subcontracting (up to 20% of the project's eligible expenditure)

### 4.1 List of tasks planned to be subcontracted with estimated costs, including work contracts:

| Type of services subcontracted and works contract | Estimated number of units          | Estimated unit cost                | Estimated total cost (number of units x estimated unit cost) |
|---|------------------------------------|------------------------------------|--|
| Click or press here to enter text.                | Click or press here to enter text. | Click or press here to enter text. | Click or press here to enter text.                           |
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| .....   |                                    |                                    |  |
| .....   |                                    |                                    |  |
| .....   |                                    |                                    |  |
| <b>Other (total)</b>                              | Click or press here to enter text. | Click or press here to enter text. | Click or press here to enter text.                           |
| <b>SUMA</b>                                       |                                    |                                    |  |

### 4.2 Brief description of the calculation adopted and justification of the costs:

Click or press here to enter text.

## 5. Intangible assets

5.1 Planned costs of acquisition of intangible assets with estimated costing:

Brief description of the planned expenditure, the calculation adopted and justification of the costs:

Click or press here to enter text.

## 6. Other direct costs - Costs of carrying out R&D activities and development of the IRAP Unit:

6.1 Other planned operating costs with estimated costing:

Brief description of the planned expenditure of the adopted calculation and justification of costs:

Click or press here to enter text.

## 7. Promotion of the project (up to 1% of the project's eligible expenditure)

7.1 Planned costs associated with the promotion of the project together with an estimate of the costs:

Brief description of the planned expenditure, the calculation adopted and justification of the costs:

Click or press here to enter text.

## **8. development of R&D staff in the IRAP unite (up to 15% of the project's eligible expenditure)**

### 8.1 Planned R&D staff development costs with estimated costing:

Brief description of the planned expenditure, the calculation adopted and justification of the costs:

Click or press here to enter text.