

## Explanatory notes

### Budget accompanying grant application Biotech Booster, version EN2.06 date 05-02-2025

This is the budget form for your grant application for a Proof of Principle (POP) or Proof of Concept (POC) project under the Biotech Booster grant program. The Biotech Booster program receives support from the Dutch National Growth Fund.

#### Complete the budget form using the following process and order:

First read the entire explanation on this page and then follow the next steps:

<b>STEP 1</b>
Enter general project details and project partners on <b>Sheet Project</b>
<b>STEP 2</b>
List the Work Packages on <b>Sheet WPS</b>
<b>STEP 3</b>
Budget the costs by project partner on <b>Sheets PP01 to PP10</b>
<b>STEP 4</b>
Check the requested grant against the grant requirements on <b>Sheet Check</b>
<b>STEP 5</b>
Provide an explanation of the own contribution per project partner on <b>Sheets PP01 to PP10</b>
<b>STEP 6</b>
On <b>Sheet Project Budget</b> , check that Cost and Financing (Grant + Own Contribution) match
<b>STEP 7</b>
Save this budget form and submit it with the application.
<b>STEP 8</b>
Copy the totals on Sheets PP01-PP10 rows 170-176 onto the application form.

All yellow cells are input fields. The blue cells are calculated automatically.  
Green cells are optional fields.

### SHEET PROJECT

On the Project tab, first enter the general project details, including the details of all participating project partners in the project consortium.

**Project Number:** To be assigned by OCW or Biotech Booster

**Thematic Cluster:** The Biotech Booster program has five thematic clusters (TCs). These cover the following biotechnology focus areas, respectively: white, industrial biotechnology and manufacturing (TC1); green, agricultural and food biotechnology (TC2); red, health and diagnostics and therapeutics (TC 3, 4 and 5). Each project is combined with the most appropriate TC. The coordinators of the Thematic Clusters at the start are TU Delft, WUR, Maastricht Health Campus B.V, Vrije Universiteit and Leiden University, respectively.

**Project type:** Please indicate whether you are applying for a Proof of Principle (POP) or a Proof of Concept (POC) project.

Proof of Principle (POP): idea that could work on scientific grounds, but whose practical operation has yet to be demonstrated.

Proof of Concept (POC): idea whose proof of principle has been demonstrated and can be developed into a practical feasible process or product.

For both types of projects, different rules apply with regard to grant funding. Consult the Grant Regulations for this. These regulations have been translated as much as possible in this budget form.

**Project Name:** Enter the name of the project here.

**Project duration:** Enter the start and end date of the project. Please note the following:

- The start date of the project cannot be before the date of application.
- The applicant must start project activities within six months of the grant application at the latest.
- The maximum duration of a project is 24 months.

**Project partners:**

**Organization Name:** Please list first the organization acting as principal applicant. List all cooperating organizations in the consortium as project partners.

Note: List only organizations that will perform activities within the project for their own account and risk.

Organizations that invoice their services or products to other project partners within the project do not count as project partners but fall under "third party costs" in the budget.

The grant for a proof of principle project is always applied for by a knowledge institution: a university, UMC, university of applied sciences, the NKI, KNAW or NWO (the latter two each specifically for their research institutes). The knowledge institution can do this for itself or on behalf of a consortium.

A partnership is a consortium consisting of at least two parties who are all affiliated with a thematic cluster. At least one of the cooperation partners must be a knowledge institution in the sense of this grant scheme. Other parties that are part of the consortium may include, but are not limited to, knowledge institutions, companies or TO2 institutes (TNO, Wageningen Research, Deltares, NLR, MARIN).

Proof of concept projects always take place in a partnership and Biotech Booster B.V. is always part of this partnership. Biotech Booster B.V. always acts as the principal applicant for the grant. Biotech Booster B.V. - unlike the knowledge institution in a proof of principle project - cannot apply for funding for itself without forming a consortium with other collaboration partners.

In a consortium, the responsibility and obligation, such as passing on the funds received for grant activities of a cooperation partner, lies with the principal applicant.

**Organization type:** For each project partner, select the applicable type of organization.

**Research organization/Knowledge institution - non economic activities:** entity that meets the definition, contained in Article 2(83) of the GBER, as well as the definition, contained in section 16(ff) of the R&I aid framework

An enterprise is any entity engaged in an economic activity.

**Large Enterprise:** An enterprise is a large enterprise if:

- The total number of employees of the enterprise including any affiliated and partner enterprises exceeds 250, or;
- The annual turnover of the enterprise including any affiliated and partner enterprises exceeds 50 million euros and the annual balance sheet total exceeds 43 million euros .

**Medium-sized enterprise:** Medium-sized enterprises are enterprises with fewer than 250 employees that either have an annual turnover not exceeding 50 million euros or an annual balance sheet total not exceeding 43 million euros.

**Small enterprise:** Small enterprises are enterprises with less than 50 employees and an annual turnover or annual balance sheet total not exceeding 10 million euros.

**Startup company:** A start-up company is a small enterprise that meets the conditions, included in Article 22, paragraph 2, of the GBER.

**Innovative company:** An innovative start-up company is a small enterprise that fulfills the conditions, included in article 2 part 80 of the GBER.

#### **Additional questions regarding determination of grant percentage:**

The Project sheet includes 2 additional questions to determine if activities in the project are eligible for increased funding under the General Block Exemption Regulation (GBER) without state aid. It is up to you to verify and indicate whether the mentioned criteria are met. On this basis, the (increased) grant percentages are included in the calculation of the maximum grant.

## **SHEET WPS (Work Packages)**

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### **Work Packages**

If desired, you can organize your project in Work Packages. You can enter these work packages on the "WPS" sheet. Configuring your project into multiple work packages is not mandatory or necessary. It is sufficient to fill in at least the first work package (for example "General").

If you choose to set up Work Packages, then it is recommended to divide the Work Packages into Type of Activity (see below under Activities) so that within one Work Package also one type of activity is included.

## **SHEET PP01 to PP10 - Budget per Project partner**

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In the sheets PP01 to PP10 you fill in the (partial) budget per project partner for the respective organization. The Principal Applicant Pender should fill in the budget on tab PP01. For the other project partners, the budget can be completed in tabs PP02 and onwards. Following is an explanation for each section.

### **Personnel cost system**

Choose which personnel cost system you want to use:

#### **Integral Cost System (IKS)**

This method is especially suitable for large organizations that regularly apply for grants from RVO. The IKS method must be approved by RVO.

#### **Wage costs + 50% fixed markup**

The direct wage costs of project employees are increased by 50% markup. Direct wage costs consist of the directly attributable costs to the employee such as gross salary, employer charges, pension costs, bonuses (if stipulated in the employment contract), etc. The annual cost is divided by 1650 hours to get the hourly

**Fixed hourly rate €60,00 (article 14 of the Kaderbesluit Nationale EZ-subsidies).**

A fixed hourly rate of € 60,00 per hour.

### **Notice!**

An organization may use only one of the above systems.

With all rates, time sheets must be presented. In the case of Integral Costing System and Wage costs plus 50% markup, the underlying records to justify the rate calculation must also be presented.

### **VAT-status:**

Indicate whether the organization is subject to VAT or VAT-exempt. If the organization is subject to VAT, you should indicate the budgeted costs excluding VAT, since the VAT paid can be reclaimed. If the organization is VAT-exempt the budgeted costs can be included including VAT. The VAT paid can then be included as project

### **Explanation of cost items:**

#### **General:**

**WP:** Select one of the Work packages listed on the WPS Sheet.

**Activity Type:** For each line, select one of the eligible activities. The grant scheme includes the following eligible activities. Depending on the type of organization, you can select the activities listed below:

- Fundamental Research (art.25 GBER)
- Industrial Research (art.25 GBER)
- Experimental Development (art.25 GBER)
- Feasibility Studies (art.25 GBER)
- Innovation Activity for SME (art.28 GBER)
- Startup Activity (art.22 GBER)

### **A1. Direct Personnel cost own personnel for the project:**

Please indicate per line the use of own personnel for the project and include: function, role in the project, appointment (Permanent/Temporary for own personnel in permanent employment and own personnel not in permanent employment respectively), Explanation of the rate if you use the wage cost system IKS, rate, number of hours in the first 12 months (Year 1) of the project and number of hours in the second 12 months (Year 2) of the project.

#### **Eligibility of direct personnel costs:**

For Proof of Principle projects, the maximum grant for personnel costs of own personnel not in permanent employment is 1/3rd of the total project costs. This is calculated at the project level for all project partners collectively.

For Proof of Principle projects, the personnel costs of own permanent staff are not eligible. These costs do however count when determining the total project costs in the previous section. For this reason, it may be relevant to include these costs in the budget.

For Proof of Concept projects, personnel costs of own personnel (permanent + non-permanent) are eligible up to a maximum of €600.000,-. This is calculated at the project level for all project partners collectively. If the consortium exceeds this maximum, the allocation of the grant should be determined between the partners. The personnel costs of Biotech Booster B.V. are not eligible in Proof of Concept projects.

#### **A2. Costs of own Instruments and Equipment**

Provide in the budget per line: A clear description of the costs and also mention if the instruments and equipment are purchased especially for the project or if use is made of existing equipment and equipment, date of purchase, purchase value, residual value, depreciation period in number of years (minimum 5 years), total number of hours per year at normal utilization, number of hours of use within the project in the first 12 months (Year 1) and number of hours of use within the project in the second 12 months (Year 2).

If you use integral cost system (IKS) then you can only enter costs here if the costs are not part of the integral cost rate.

#### **A3. Costs of own Materials and tools for the project**

Budget here the materials and tools from stock that you are using for the project. You can include the cost of consumption of materials, which were not purchased specifically for the project, if you record consumption.

In doing so, you must assume historical purchase prices. If you do not have records of the consumption of materials from stock, then you cannot attribute the cost directly to the project.

You can include the cost of materials you purchase specifically for a project in the budget under the third-party cost item.

Indicate in the budget per line: A clear description of the cost, the unit on which the rate is based, the price per unit, the number of units of use within the project in the first 12 months (Year 1) and the number of units of use within project in the second 12 months (Year 2).

If you use integral cost system (IKS) then you can only enter costs here if the costs are not part of the integral cost rate.

#### **A4. Costs for Other goods, work and services**

Third party costs refers to all (other) costs for which you receive an invoice and are directly related to the execution of the project. This includes costs for activities you outsource and for purchasing materials and resources specifically for the project. These are costs for which the amount can be proven on the basis of an invoice. Examples of third party costs may include: purchase of materials, costs for consulting and equivalent services, costs for contract research, knowledge and patents (Note: Purchase; costs for acquiring and maintaining intellectual property rights are not eligible), costs associated with innovation services and support, secondment costs, other operational expenses.

Indicate in the budget by line:

- Specify by:

- > Cost of commercial transfer or capital cost.
- > Equipment purchase cost -/- residual value
- > Purchase of materials
- > Cost of contract research, knowledge and patents (use, not acquire and retain)
- > Cost of acquiring and retaining intellectual property rights (ineligible)
- > Other operating expenses
- > Costs associated with secondment of highly qualified personnel
- > Costs associated with innovation services and support

- A clear description of the costs,

- The unit on which the price is based,

- The price per unit,

- The number of units within project in the first 12 months (Year 1) and

- The number of units within project in the second 12 months (Year 2).

If you are using integral cost system (IKS) then you can only enter costs here if the costs are not part of the integral cost rate.

## A5. TOTAL COST

The total project cost is automatically calculated based on the costs entered.

## SHEET CHECK

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The Check sheet displays the grant and eligible costs at the project level based on the budgets for each project partner.

Checks are made for:

- The maximum grant for personnel costs for proof of principle projects is one-third of the total project costs;
- The maximum grant per project is €200.000,- for a proof of principle project;
- The maximum eligible personnel costs for proof of concept projects is € 600.000,-;
- The maximum grant per project is € 1.900.000,- for a proof of concept project.

If the conditions are not met, allocation of the grant and/or eligible personnel costs should be made for each project partner.

## SHEET PP01 to PP10 - Budget per Project partner

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### Financing:

#### B1. Grant

##### Maximum grant:

The maximum grant is automatically calculated at the level of the project partner's budget. For the project as a whole, additional criteria apply regarding the maximum subsidizable project costs and maximum grant for all project partners collectively. These criteria are applied on the Check and Project Budget sheets.

##### Requested grant:

The requested grant per project partner is entered on the Check sheet.

#### B2. Own Contribution

From the budget of the total project costs and the grant per project partner follows the necessary own contribution to cover the project costs. The own contribution should consist of private contributions from the project partner or third parties. The own contribution should be specified according to own contribution eligible costs and own contribution ineligible costs.

**B3. Own contribution eligible costs**

Specify the own contribution for the eligible costs by clearly explaining the origin, nature and amount of the own contribution. The requested grant + own contribution should equal the total eligible project costs.

**B4. Own contribution non-eligible costs**

Specify the own contribution for the ineligible costs by clearly explaining the origin, nature and amount of the own contribution. The own contribution ineligible costs should equal the total ineligible project costs.

**B5. Own contribution total**

The total own contribution will be calculated automatically. The total financing (grant + own contribution eligible costs + own contribution ineligible costs) should equal the total project costs.

**C. COMMENTS**

Please provide any further clarifications and specifics regarding the budget in the notes to the budget.

**D. OVERVIEWS**

At the bottom, the budget is automatically summarized by activities, work packages and cost types per year and total.

**SHEET PROJECT BUDGET**

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On the Project Budget sheet, the total Project Budget is compiled based on the underlying budgets per project partner and the Check sheet. Based on the grant regulations, additional criteria regarding grant funding apply at the project level. From this the eligible project costs are calculated and the maximum grant