Completion guide Budget form NWA ORC 2024

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1. General comments

− When submitting your application, use the budget form with the version data NWA ORC 2024 July. So do not use the DUMMY form provided for making a first draft of the budget.
− Only fill in the green fields in the budget form; the rest will be calculated automatically.
− For each line, enter the name and type of the beneficiary institution under 'name organisation'. For institutes such as NCB Naturalis or ARCNL, select and enter both 'organisation type' and 'name organisation'.
− If you have any questions, contact nwa-orc2024@nwo.nl.
− This fill-in aid supports you in completing your budget form. You remain responsible for the correctness of the budget, in accordance with the Call for Proposals National Science Agenda, Research on Routes by Consortia (NWA-ORC) 2024.

2. Personnel costs

How is the budget item 'Personnel costs' divided in the budget form?
The budget item is divided into:

− Personnel academic insitutues: for staff at university institutions and university medical centres, salary costs are funded in accordance with the UNL salary tables or NFU salary tables (Salary tables | NWO) in force at the time of funding.
− Benchfee: only relevant for specific staff positions within academic institutions.
− Personnel other insitutes: for personnel of universities of applied sciences, educational institutes and other organisations: salary costs are financed on the basis of the collective bargaining agreement (CAO) scale of the employee concerned in accordance with the rates applicable at the time the grant was awarded from table 2.2, column 'Hourly rate for productive hours, excluding VAT' of the Guide to Government Rates (Salary Tables | NWO).

How should FTEs be used in the calculation (for Personnel academic insitutues)?

− Column A: Each line is for one individual position, make your choice from the dropdown menu.
− Column C: Indicate here the number of FTE of the appointment (max. 1.00).
− Column D: Indicate here the duration of the appointment in whole months. Thus, an appointment of 3 years is an appointment of 36 months.
− Column F: Choose the type of appointment organisation from the dropdown menu.
− Column G: Enter the name of the organisation of the appointment here.
− Column H: Here you will find the amount automatically budgeted by the sheet for the position.

When does the budget form extract information from the 'Costs' column (column E)?
You can fill in column E ('Costs') only for the staff position 'Other academic staff'. For 'other insitutes', columns A to G can be filled in. For all other staff positions the salary tables are used. The amount you enter in column E (in whole euros) the sheet automatically includes in column H.

How do I enter the budget 5-8 years for a position?

Column A: Each line is for one individual position, make your choice from PhD, postdoc, NSP, other, indicate the country (XX in the example below), indicate the number of FTEs and the years involved, e.g:

| Country | Position | Duration | Notes |
|---------|----------|----------|
| NL      | PD2      | 5-7      | WP1   |
| NL      | RL1/NL-R | 5-7      | WP1   |
| XX      | PD1      | 5-7      | WP2   |
| XX      | RL1      | 5-7      | WP2   |
Column C: enter the amount the position would normally cost, using the 'regular' budget tab.
Example:
UNL Postdoc position year 5-7 (3 years) is: €280,497
NFU PhD position for 1 FTE year 5-8 (4 years): €299,378.

Column E: Put the correct unit: 1.0 position per line.

<table>
<thead>
<tr>
<th>Position</th>
<th>Amount</th>
<th>FTE</th>
</tr>
</thead>
<tbody>
<tr>
<td>NL-PD2: salary (1.0 fte NL), year 5-7 (WP1)</td>
<td>€280,497.00</td>
<td>1.0</td>
</tr>
<tr>
<td>NL-RL1/NL-RL2: research leave (0.4 fte NL), year 5-7 (WP1)</td>
<td>€112,199.00</td>
<td>1.0</td>
</tr>
<tr>
<td>XX-PD1: salary (1.0 fte AR), year 5-7 (WP2)</td>
<td>XX,XXX.00</td>
<td>1.0</td>
</tr>
<tr>
<td>XX-RL1: research leave (0.1 fte NL), year 5-7 (WP2)</td>
<td>XX,XXX.00</td>
<td>1.0</td>
</tr>
</tbody>
</table>

Line 17 'Resevaration for UNL rates increase (2% annually): here you fill in the minimum amount required to compensate for each position, per year a 2% increase would occur. For example:
2 NL PD positions 1.0 FTE year 5-7 (3 years) = (280,497+280,497)*1.02^3 = 595,331
€595,331 - (€280,497 + €280,497) = €34,337
€34,337 is the minimum amount needed to provide the 2% annual increase for these positions.

Column F: Here you will find the amount automatically budgeted by the sheet for the position.

How do I fill the budget 5-8 years for a position starting earlier?

Line 17 'Resevaration for UNL rates increase (2% annually): here you enter the minimum amount required to add up for each position, per year a 2% increase reimbursed. For example:
2 NL PD positions 1.0 FTE years 4-6 (2 years count for inflation) = (280,497+280,497)*1.02^2 = 583,658.
€583,658 - (€280,497 + €280,497) = €22,664
€22,664
is the minimum amount needed to provide the 2% annual increase for these positions.

PhD/Professional Doctorate in Engineering (EngD)/MD PhD

What amounts are covered by NWO for PhD students and postdocs?
University institutions (the institutions listed in section 3.1.1 excluding university medical centres) receive funding in accordance with the most recent UNL salary tables. University medical centres are granted subsidies in accordance with the most recent NFU salary tables. The budget form automatically calculates the amounts from the most recent salary tables.

Where can Industrial and Societal Doctorates be budgeted?
Industrial and Societal Doctorates (ID/SD) can be entered as a specific position under 'Personnel academic institutes'. See also section 7.2 of the Call for proposals. ID/SD PhD students carry out their research at both a knowledge institution and an organisation that is not a (co-)applicant. The private or public organisation contributes at least 25% of the salary costs. This contribution may be part of the minimum required co-financing and must be in cash.

Postdoc

The category 'postdoc' is not in the salary tables?
A postdoc is called 'senior scientific employee' in the salary table on NWO's website. The designation 'Postdoc' does appear in the budget form.
My staff position 'Postdoc' (column A) turns red, why?
The description of the position 'Postdoc' (columns C, D, F, G) is incomplete and/or incorrect. Column I contains a short description of the error message. Once you have amended this, the staff option in column A will turn black.

Non-scientific staff
How to apply for the 'Non-scientific personnel (NWP) at universities' staff position?
Funding for the appointment of non-scientific staff necessary for the implementation of the project can only be applied for if funding for a PhD student or postdoc is also applied for. These may be student assistants, programmers, technical assistants or analysts. The size of the appointment is minimum 6 full-time months and maximum 48 full-time months. See also section 7.1 of the Call for proposals.

Please note: This staff position is not intended for salary costs for staff at a TO2 institution, university college, national knowledge institution or other co-applicant not covered by the UNL or NFU rate. Salary costs for staff at such institutions can be entered under 'Staff other institutions' and fall under the HOT rate [Salary Tables | NWO].

My staff position within 'Non-scientific staff' (column A) turns red, why?
The description of the position 'Non-scientific staff' (columns C, D, F, G) is incomplete and/or incorrect. Column I contains a short description of the error message. Once you have corrected this, the staff option in column A will turn black.

Other Scientific Staff
How should FTEs be used in the calculation?
− Column C: Indicate here the number of FTE of the appointment (max. 1.00).
− Column D: Indicate here the duration of the appointment in whole months. Thus, an appointment of 3 years is an appointment of 36 months.
− Column E: Enter the annual gross salary of the relevant staff member. This is for a full-time appointment and in whole euros.
− Column F: Enter the mark-up for employer charges and additional costs. This is in percentages, e.g. 0.2 (=20%).
− Column G: Enter the name of the organisation of the appointment here.

Why is there no distinction between NFU and UNL at this position? Why should 'Costs' (column E) be entered here?
Calculating salary costs for this type of staff does not follow a fixed salary table. This is also the reason why 'Costs' must be filled in. Enter here the total amount applicable for this position. The amount entered in 'Costs' will be used in the further calculation.

Where to enter an AIOS/ANIOS
This falls under category 'Other Scientific Staff'.

My staff position 'Other scientific staff' (column A) turns red, why?
The description of the position 'Other academic staff' (columns C, D, E, F, G) is incomplete and/or incorrect. Column I contains a short description of the error message. Once you have corrected this, the staff option in column A will turn black.

Replacement subsidy
− Under 'Personnel costs', in column A 'research leave UNL/NFU can be selected.
– Column C: fill in 1 FTE.
– Column D: enter the number of months you want to apply for replacement subsidy.
– Column F: select the appropriate organisation via the drop down menu here.
– Column G: Enter the full name of the relevant organisation here.
– Use 1 row per position!

**How can I use the staff position 'replacement grant'?**
NWO funds the replacement on the basis of the currently applicable salary tables for a postdoc (scale 11). The replacement grant can be used an unlimited number of times, up to a maximum of 10% of the budget requested from NWO.

**Example:**

– The total budget of a project is €1,000,000.
– The budget requested from NWO is €900,000.
– The replacement grant can be used up to €90,000.

**My staff position 'Replacement subsidy' (column A) turns red, why?**
The description of the position 'Replacement subsidy' (columns C, D, F, G) is incomplete and/or incorrect. Column I contains a short description of the error message. Once you have corrected this, the staff option in column A will turn black.

**Benchfee**

**Which staff positions are entitled to the benchfee?**
For the budget items 'PhD student', 'EngD' and 'Postdoc', a one-off personal benchfee of €5,000 is added to the salary costs to stimulate the scientific career of the NWO-funded project staff member. You should apply for the benchfee in column D by entering '1'.

**Staff other institutions**

– Column A: Each line is for one individual position, please provide a description of the position.
– Column B: Select the appropriate scale via the drop down menu.
– Column C: Indicate the total number of hours here (The number of productive hours for 2024 is 1,364 hours per year).
– Column D: Indicate here the hourly rate of productive hours, excluding VAT' from the Government Rates Manual.
– Column E: Indicate here the duration of the appointment in whole months. Thus, a 3-year appointment is a 36-month appointment.
– Column F: Choose the type of appointment organisation from the drop down menu.
– Column G: Enter the name of the organisation of the organisation here.
– Column H: Here you will find the amount automatically budgeted by the sheet for the position.

**Where can I apply for funding for the deployment of permanent appointed staff at a HBO, TO2 institution, RKI or other co-applicant that does not charge UNL or NFU rates?**
The salary costs of (permanent) appointed personnel from HBO, TO2, RKI or other institutions that will be working on the proposed NWA-ORC project for (part of) the duration of that project can be claimed for that duration under 'Personnel other institutions' according to HOT rates. Funding for the deployment of temporarily appointed staff at a TO2, HBO, RKI or other co-applicant can also be entered here.
3. Material costs
For each FTE scientific position applied for (PhD, postdoc, EngD), a maximum of €15,000 material budget can be applied for per year of appointment. Material budget for smaller appointments is requested pro rata and made available by NWO. For each 0.2 FTE scientific employee applied for at a university of applied sciences, educational institution or other organisation (with a minimum appointment of 0.2 FTE for 12 months) a maximum of € 15,000 material budget can be applied for per year of appointment.

- Column A: Provide a description of the activity here.
- Column F: Select the appropriate setting via the drop down menu.
- Column G: Enter the name of the relevant institution here.
- Column H: Enter the amount budgeted for this activity here.

What material costs are eligible?
All material costs necessary for the implementation of the project. This includes the costs specified in the Call for Proposals.

Project-related goods/services
- consumables (glassware, chemicals, cryogenic liquids, etc.);
- measurement and computation time (e.g. supercomputer access, etc.);
- costs for acquisition or use of data collections (e.g. from CBS), for which the total amount does not exceed €25,000 per application;
- access to major (inter)national facilities (e.g., cleanroom, synchrotron, etc.);
- work by third parties (e.g. laboratory analyses, data collection, citizen science, etc.);
- personnel costs for an appointment of a postdoc and/or non-scientific staff for a smaller size than offered under these personnel budget modules.

Travel and subsistence expenses for the requested staff positions
Costs for conference visits, fieldwork and working visits that are necessary for the implementation of the project and/or are in line with knowledge utilisation. In addition, project management costs such as travel and accommodation costs for consortium meetings are eligible. The number of persons that can go to a conference depends on the duration of the project (maximum 2 per year per requested scientific staff position).

My material costs for travel expenses (column A) are turning red, why?
The description of costs for travel expenses (columns B, C, F) is incomplete and/or incorrect. Column G contains a short description of the error message. Once you have corrected this, the costs for travel expenses in column A will turn black.

Implementation costs
- self-organised domestic symposium/conference/workshop;
- charges for Open Access publishing (only in full gold Open Access journals registered in the 'Directory of Open Access Journals' Directory of Open Access Journals - DOAJ);
- data management costs;
- costs for permit applications (e.g. animal testing);
- audit costs (only for institutions not subject to OCW’s educational audit protocol), up to €5,000 per application; for projects of three years or less, up to €2,500 per application.

Cannot be requested:
− basic facilities within the institution (e.g. laptop, office furniture, etc.);
− maintenance and insurance costs.

**If the maximum amount is not sufficient to carry out the study, it may be deviated from, if properly justified in the application.**

**What is meant by costs for open access publications?**
These costs are only eligible if they relate to achieving open access to publications resulting from the project. This includes costs for publications in open access journals or publishers, costs for making publications available in open access repositories (e.g. by paying Article Processing Charges (APCs)), and costs for making monographs and book chapters open access. The latter category is subject to a maximum of €10,000 per book.

**Citizen science (part of project-related goods and services)**
Decide if and how you want to involve citizens in your project. Consider what you want to use the budget for, such as:
− Expense reimbursement for citizens.
− Skills training for citizens.
− Technical tools for participatory citizens.

Specify the cost per item (e.g. reimbursement, training, resources and explain the necessity and added value of each cost item.

**Responsible Engagement of Citizens**
− Ensure that citizen engagement has clear added value.
− Make clear agreements on commitment, supervision and in-service training.
− Consider a volunteer agreement (see [Model volunteer agreement | Movisie](#)).
− For more information on rules for volunteers and voluntary organisations, visit the central government website: [Rules for volunteers and voluntary organisations](#).

**Cleanroom costs (part of project-related goods and services)**
Enter costs regarding access to large (inter)national facilities (e.g. cleanroom, synchrotron, etc.).

**How do I budget material costs for staffing in years 5-8?**
− Column A: Provide a description of the activity here.
− Column C: Enter the amount budgeted for this position here.
− Column E: Enter 1.0 here as it is 1 position per line.
− Column F: Here you will find the amount automatically budgeted by the sheet for the position.

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Quantity</th>
</tr>
</thead>
<tbody>
<tr>
<td>NL-PD2: material costs, year 5-7 (WP1)</td>
<td>€ XX,000.00</td>
<td>1,0</td>
</tr>
<tr>
<td>NL-PD2: bench fee, year 5-7 (WP1)</td>
<td>€ 5,000.00</td>
<td>1,0</td>
</tr>
<tr>
<td>XX-PD1: material costs, year 5-7 (WP2)</td>
<td>€ XX,000.00</td>
<td>1,0</td>
</tr>
<tr>
<td>XX-PD1: bench fee, year 5-7 (WP2)</td>
<td>€ 5,000.00</td>
<td>1,0</td>
</tr>
</tbody>
</table>

**4. Investments**

**Small investments (up to €150,000)**
− Column A: Provide a description of the investment here.
− Column F: Select the appropriate setting via the drop down menu.
− Column G: Enter the name of the relevant institution here.
− Column H: Enter the amount budgeted for this investment here.
What is meant by small investments?
Small investments include costs for the purchase or development of scientific equipment and/or the development of a dataset. This includes costs for rental of required equipment for the duration of the project, provided that purchase or rental of such equipment is necessary for the research.

My small investment (column A) turns red, why?
The description of the small investment (columns B, C, F) is incomplete and/or incorrect. Column G contains a short description of the error message. Once you have corrected this, the cost for small investment in column A will turn black.

Large investments (€150,000 to €500,000)
- Column A: Provide a description of the investment here.
- Column D: Enter the amount covered by the institute.
- Column F: Select the appropriate setting via the drop down menu.
- Column G: Enter the name of the relevant institution here.
- Column H: Enter here the NWO amount budgeted for this investment.

What is meant by major investment?
Major investments include costs for acquiring or developing scientific equipment and/or developing a dataset with a minimum of €150,000 and a maximum of €500,000.

My major investment (column A) turns red, why?
The description of the large investment (columns B, C, F) is incomplete and/or incorrect. Column G contains a short description of the error message. Once you have corrected this, the cost for major investment in column A will turn black.

How do I declare investments for years 5-8?
- Column A: Provide a description of the investment here.
- Column C: Enter here the amount budgeted for this investment (per unit if applicable).
- Column E: fill in the unit.
- Column F: Here you will find the amount budgeted by the sheet automatically regarding investments.

5. Knowledge utilisation
- Column A: Provide a description of the activity here.
- Column F: Select the appropriate setting via the drop down menu.
- Column G: Enter the name of the relevant institution here.
- Column H: Enter the amount budgeted for this activity here.

What is included in knowledge utilisation costs?
Knowledge utilisation costs are costs aimed at using knowledge in practice, such as pilot studies, demonstrators, and the development of tools or methodologies that contribute to the utilisation of the research results. Travel costs for cooperation partners and external parties in the project's social practice. Travel costs for co-funders are explicitly not eligible here.

Minimum and maximum budget to be requested
At least 5% and a maximum of 20% of the budget requested from NWO should be spent on knowledge utilisation activities through this budget module.

How do I specify knowledge utilisation activities for years 5-8?
Go to Other - scientific research:

Column A: Give a description of the activity here.
Column C: Enter here the amount budgeted for this investment (per unit if applicable).
Column E: fill in the unit.
Column F: Here you will find the amount automatically budgeted by the sheet concerns this module.

| EN-KU6/NL-KU7: knowledge utilisation, year 5-7 (WP1) | € XXX,XXX.00 |
| AR-KU3/AR-KU4: knowledge utilisation, year 5-7 (WP2) | € XXX,XXX.00 |
| EA-KU4/EA-KU5: knowledge utilisation, year 5-7 (WP3) | € XXX,XXX.00 |

6. and 7. Internationalisation and Money follows Cooperation

Column A: Provide a description of the activity here.
Column F: Select the appropriate setting via the drop down menu.
Column G: Enter the name of the relevant institution here.
Column H: Enter the amount budgeted for this activity here.

What falls under internationalisation and Money follows Cooperation?
This includes costs that contribute to international cooperation within the project. This can include costs for travel and accommodation of project members as well as costs for the deployment of international partners. Internationalisation and Money follows Cooperation fall under 'Personnel costs other institutions' if they concern personnel.

Maximum budget to be requested
The budget within this module should not exceed 50% of the total requested budget.

Conditions co-applicant
The co-applicant of the foreign knowledge institution must meet the requirements set out in section 3.1, except that it does not have to be established within the Kingdom of the Netherlands.

Calculation of personnel costs
Fees are calculated using the NWO Country Correction Coefficients (CCC) table (see Money Follows Cooperation | NWO).

How do I specify internationalisation for year 5-8?

Go to Other - scientific research:
Column A: Provide a description of the activity here.
Column C: Enter here the amount budgeted for this investment (per unit if applicable).
Column E: fill in the unit.
Column F: Here you will find the amount automatically budgeted by the sheet concerns this module.

| XX: internationalisation, year 5-7 (WP5) | € XXX,XXX.00 |
| 1,0 |

8. Project management

Column A: Provide a description of the activity here.
Column F: Select the appropriate setting via the drop down menu.
Column G: Enter the name of the relevant institution here.
Within the project management module, a post for project management should be requested up to a maximum of 5% of the total NWO budget.

What is covered by project management?
Project management costs are costs incurred for the coordination and administrative support of the project. These costs are necessary for the implementation and progress of the project and can be budgeted under 'Material costs'.

Justification
The lead applicant must adequately justify the project management post.

External Parties
Project management tasks can be performed by external parties if they are not available within the knowledge institution of the main applicant. Knowledge institutions must comply with public procurement rules when selecting a third party and, where applicable, follow a European tendering procedure.

Funding restrictions
Activities of lead applicants and co-applicants related to project management cannot be funded from this budget module. In addition, the part of the commercial hourly rates that exceeds the stated maximum rates (€121 per hour) is not eligible for funding and cannot be included in the budget.

Both material costs and personnel costs (up to €121 per hour) can be claimed.

9. Co-funding

- Column A: Please provide a description of the co-financing here.
- Column D: Enter the number of pieces or number of hours here.
- Column E: Indicate the unit price or hourly rate here (see valuation!).
- Column F: Select the appropriate setting via the drop down menu.
- Column G: Enter the name of the relevant institution here.
- Column H: The amount deposited as co-financing is calculated automatically.
- Use 1 line per co-financing!

What is covered by co-financing?
Co-financing is not mandatory within this Call for proposals. Co-funders are organisations that participate in the consortium and contribute in cash and/or in kind to the project. Co-funders never receive funding from NWO. The conditions regarding co-financing are specified in appendix 7.4.

Organisations whose staff may participate as lead applicants in accordance with the description given under 3.1.1. may not participate as co-financers in this NWA Call for proposals. An exception to this is made for TO2 institutions. They may participate in a consortium as a co-financer, provided they do not also participate in the same consortium as a principal or co-applicant. In case of co-financing, NWO never funds less than 50% of the total project size. The declaration of co-financier(s) is mandatory if applicable.

Cash co-financing

What is included in cash co-financing?
Cash co-financing is the financial contributions from third parties. These contributions must be accounted for in the financial records of the sponsor.
In-kind co-financing

**What is included in-kind co-financing?**
In-kind co-financing refers to non-financial contributions from third parties, such as deployment of personnel, materials, equipment or services. In-kind co-financing must be valued on a fair and reasonable basis.

**What is admissible as in-kind co-financing?**
Personnel and material contributions, provided that their value is determined and that these contributions are fully part of the project. Services and know-how must **not** already be available or in place at the applicant. In-kind contributions are accepted only under the condition that the part contributed by the co-financier is an integral part of the work plan and can be tracked as identifiable effort.

**Valuation in kind co-financing**
- Personnel deployment is valued at hours x rate, where the hourly rate is based on actual salary costs (including a surcharge for social and employer costs). In addition, the calculation of the hourly rate is based on a standard productive number of hours of 1,400 per year. This hourly rate is capped at €125 per hour;
- The value for material in kind contributions is determined based on cost of consumables.
- The value of investments/equipment is determined on the basis of regular depreciation, taking into account intensity of use and depreciation already incurred according to applicable accounting policies;
- For in-kind contributions in the form of services or know-how (knowledge, software, access to databases or cell lines), the fair value must be established and only actual costs directly attributable to the project may be counted as co-financing. This is at all times without profit mark-up. In addition, the service or know-how must not already be available or existing with the applicant.

Co-funders must justify the structure and amount of the claimed in-kind contributions including hourly rates in the co-funding statement. NWO may request substantiation and evidence of the rates used and also for adjustment.

**Not admissible as co-financing (both in cash and in kind):**
- Funding awarded by NWO;
- PPP surcharge;
- co-financing from the organisations where the lead or co-applicant(s) are employed;
- discounts on commercial rates, including on materials, equipment and services;
- costs related to overheads, guidance, consultancy and/or participation in the guidance committee;
- charges for services that are conditional.*
- costs not reimbursed according to the Call for proposals;
- cost of equipment if one of the (main) purposes of the application is to improve/add value from this equipment.

* No conditions are imposed on the delivery of the co-financing. The delivery of co-financing is not dependent on whether or not a particular stage is reached in the research plan (e.g. go/no-go moment);
Accounting for in kind co-funding
The lead applicant reports to NWO on the in-kind cofinancing he or she has received from a cofinancier. The lead applicant provides annual accountability in accordance with the NWO Grant Scheme 2017. If a co-financier does not or not fully comply with its obligations to the main applicant and/or NWO, this may affect the grant award (see Art 3.4.5 of the NWO Grant Regulations 2017).

Final conclusion
This document provides comprehensive guidance for completing the ORC 2024 budget form. Please ensure that all relevant fields are filled in correctly and completely to ensure an accurate and transparent budget. In case of questions or uncertainties, please refer to the Call for Proposals or contact nwa-orc2024@nwo.nl.