

## Appendix

# Cost Guide for Grants from the Scientific Foundation of the Spanish Association Against Cancer



**fundación científica**  
asociación española  
contra el cáncer

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## 1. General Guidelines

### 1.1. Aim

This document outlines the general and common guidelines for identifying eligible and non-eligible costs. For the specific conditions for certain types of calls, and the financial justification of the expenses within projects or programs please see the extended document, each call guidelines or contact FCAECC.

The supporting documentation for these expenses will be provided in the Project Guidelines which will be available on the Grand Management System once the project or program is active.

This guide is for **informational purposes only**, to facilitate the **expense justification** of the project, however, **it never replaces the call guidelines, the framework agreement and its specific annexes, or the current legal regulations.**

### 1.2. Scope

This guide applies to **all FC AECC calls**. However, for **international and innovation grants** (TRANSCAN, PERMED, Worldwide, Cancer Research, Accelerator, Attract, AECC Talent and AECC Impacto), the specific conditions and restrictions should be consulted.

## 2. Information on eligible costs

**This is a reminder for all awarded applicants from AECC grants, given that our funds come directly from civil society, their use must be only related to the execution of the scientific activities detailed in the project or program proposal.**

- Budget modification requests will only be allowed once per year in each project or program. The total annual amount signed in the agreement is fixed and cannot be modified.
- Admissible expenses will only be those that are properly justified and supported by documentary evidence and the correspondent bank statements.

- For **co-financed grants**, the percentage of external funding (not covered by the FC AECC's funds), that is assumed either by the center's funds or by a different funding entity, must be indicated for each cost. This must be included in the financial reports, in the Excel document, within the description of each allocated cost.
- All expenses associated with a project or program **must be paid within 60 days of the invoice date**; if this deadline is exceeded, they will not be financed under the project or program.
- Personnel or travel costs for members not registered in the project or program **team table on GMS will not be accepted**.

This cost guide will apply to costs incurred on or **after November 1, 2024**.

### 3. List of eligible costs

#### 3.1. Personnel

*Personnel expenses include the base salary, salary supplements, and, if applicable, the financial settlement, prorated extraordinary pay, and social security contributions.*

- **Personnel costs:** A maximum of 45% of the total budget of the project or program is accepted to cover salary and social security costs, including financial settlement upon contract termination. Expenses exceeding this limit will be automatically rejected.
- Only salary costs for individuals registered in the project or program team table will be accepted.
- In the case of co-financed grants for the personnel category, the percentage of the salary that is not covered by FC AECC funds and is financed by another entity or the center's funds must be indicated.
- Personnel costs **are not allowed** in the Ideas Semilla AECC and Sinergias AECC.

#### 3.2. Consumables

*Consumable is any non-lasting item meant to be used for up to one year and that is replaceable (laboratory materials, office supplies, etc.).*

- **Laboratory consumables** (tips, test tubes, pipettes, reagents, drugs, etc.).
- **Medical supplies** (alcohol, samples, etc.).

- **Cleaning supplies** (soap, gloves, etc.).
- **IT consumables:** needed material for the normal use of computer equipment (printer toner, etc.). **With a maximum amount of 1000€/year.**
- **Office material expenses** (photocopies, paper, binders, printed materials, envelopes, pens, etc.). **With a maximum amount of 1000€/year.**
- **Purchase of animal models.**
- **Pharmaceutical consumables** in clinical studies are **not eligible** for funding.

### 3.3. Equipment

*Equipment is any long-lasting item that wears out through use, with a useful life of more than one year. This equipment can be hardware (such as computers, laptops, monitors, mice, keyboards, hard drives, etc, and also other devices such as microwaves, refrigerators, freezers, centrifuges, pH meters, microscopes, pipettes, mixers, stirrers, thermal cyclers, scales, etc.), or software applications and packages, licences, etc.*

- The acquisition of laboratory and IT equipment can only be carried out during the **first and second year of the project or program.**
- **Amortization of equipment:** the cost of equipment purchased before the start of the grant may be allocated to the grant, charging only its use in the project or program according to the corresponding percentage. This cost may be allocated during the entire duration of the grant.

This cost will be calculated as follows:

$\text{Monthly amortization cost} * \text{percentage of use within the project/program in the corresponding annual justification} * \text{number of months used in that specific year}$
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- **Technical software:** Only costs associated with technical software directly related to the execution of the project or program will be financed. This includes expenses for the acquisition or development of utilities, operating systems, database management, software packages, domains, hosting, websites, etc., if they are specific and necessary for the execution of the project or program. **With a maximum amount of 3000€/year.**

- **Equipments' maintenance and repairment:** Costs for maintenance fees and repair of equipment explicitly linked to the project or program can be included if they are not covered by an insurance policy specific to the equipment.

### 3.4. Technical Services

*Expenses for activities dedicated to direct intervention of physical assets (reparation, conservation, maintenance, improvement); as well as expenses for supporting researchers, research groups, institutions and companies to improve biomedical research (animal facility costs, proteomics, genomics, sequencing, etc.) These services can be either internal or external technical services.*

- Use and access to Scientific and Technical Infrastructures.
- Costs related to the use of the animal facility.
- Sequencing, proteomics, genomics services, etc.
- **The cost allocated in this category to external services (outsourcing) cannot exceed 25% of the total budget;** costs above this amount will not be financed by the FC AECC's grant.
- It includes costs related to subcontracting CROs and other expenses related to clinical trials (e.g., insurance). These external costs can account for up to 25% of the total budget, any excess above this percentage will not be covered by the FC AECC grant.
- In the case of the **AECC Innova** grant, the cost of subcontracting is included in this category, and the limit is **raised to 40% of the total budget.**

### 3.5. Travel Expenses

*These are expenses derived from travel to attend conferences, meetings, and courses (which include coordination meetings, result presentation meetings, short stays, transport expenses, food and beverages, etc.). Only travel expenses conducted by members of the team who are registered in the Research Team Section will be covered.*

- **Travel and accommodation expenses**, registration and attendance at conferences and meetings, and short stays. It is essential to justify the relation and necessity of the trip for the project or program (through agendas, minutes, attendance sheets, emails confirming the meeting, hotel reservations, abstracts, presentations, event description in the monitoring report, etc.), and also include the corresponding documentation to justify the expense (boarding passes, transportation tickets, tourist tax invoices, parking tickets, taxi receipts, etc.).
- Only travel costs for **individuals registered in the project or program team table** will be accepted.
- **Travel expenses may not exceed 10% of the total project budget and will have the following maximum allowable amounts:**
- **Accommodation:** Hotels rated up to 4 stars (five-star hotels are not allowed)
  - Preferred hotels in Spain should not exceed one hundred fifty-five (155) euros per room. In cities with high occupancy (Madrid, Barcelona, Palma, Bilbao, or other cities during high season), the limit is two hundred (200) euros.
  - In the case of international trips, accommodation must be in hotels that meet the same conditions mentioned above and that do not exceed fifty (50%) percent of the rates of high-occupancy national hotels.
- **Food expenses:**

Type of cost	National	International
Breakfast	10€	20€
Meals	25€	50€
Dinner	25€	50€

- For the grants related to the **AECC 70% Survivorship Challenge** grant, the following costs will be allowed to be included in this budget:
  - Travel and accommodation expenses, registration and attendance at conferences and meetings, and short stays for researchers. The maximum amount is 60€ per person/day in Spain and 120€ per person/day abroad.
  - International internships of up to 1-year duration are accepted, which may be covered by the grant: transport, insurance, and VISA (subject to FC AECC's approval).

### 3.6. Other

*These are all expenses that cannot be included in the previous categories, such as innovation expenses, training expenses, course costs, expenses derived from publications and dissemination, etc. Both courses and publications must be related to the project or program. Evidence of the completion and invoice of these courses must be provided.*

- Costs related to industrial and intellectual property rights derived from the project or program.
- Costs for patents or licenses arising from the project or program results.
- Costs incurred from advisory and technical support for research, innovation, and transfer of results.
- Publication and result dissemination expenses related to the project or program, including those that come from publication in open-access journals. The cost of **publication expenses is limited to 5% of the total project or program budget.**
- Professional services such as translations and corrections. **Expenses for professional design agencies for publication purposes will not be allowed.**
- Expenses incurred from the purchase of books and subscriptions to scientific journals.
- Short-term training activities essential for the execution of the project or program and for organizing scientific and technical activities. These must be communicated in advance to the FC AECC for its approval.
- Other expenses directly related to the execution of the project or program, such as courier services, technical assistance, and other external services.
- Insurance related to clinical trials.
- The FC AECC offers an **additional €3,000 to the total** project or program budget to cover any intellectual property expenses derived from the research results' protection. This includes patent registration and application, technical reports on patentability, drafting of the Business Plan, third-party reports related to the proper development of the project or program, regulatory roadmaps, licensing agreements, etc. Approval for this extraordinary expense may be requested through the Grant Management System while the project or program is active and must be justified to the applicant center's Technology Transfer Office or



Innovation Unit. Ultimately, it will be the Foundation that approves this additional funding.

- For the **Excellence Programs grants**, the following costs will be eligible in this budget category:
  - Economic audit: Fees derived from the audit to be conducted by the center in the annual economic monitoring.
  - Overheads: Expenses incurred from the execution of the program.The budget limit indicated in the corresponding call for proposals will apply.
- For the **AECC 70% Survivorship Challenge** grant the following costs will be eligible in this budget category:
  - Initial funding: 10,000€ will be provided to selected preliminary proposals to generate an appropriate consortium. Eligible costs include medical/scientific writers, workspace reservations, travel, catering, etc. Non-incurred costs will be refunded after the economic justification of the initial funding.
- Economic audit: fees incurred from the audit to be conducted by the coordinating entity/entities in the annual economic monitoring. **With a maximum amount of 2,000€/year/participant entity.**

#### 4. Non-eligible Costs

- **Indirect costs/overheads**, except in those calls for proposals where it is specifically indicated.
- Memberships, royalties, management or administrative fees.
- Compensation for employment contracts due to fair or unfair dismissal
- Unused vacation time and payments for voluntary resignation (contract termination compensation will be included in the Personnel category).
- Costs not mentioned in this document.