

Grants from the Scientific Foundation of
the Spanish Association Against Cancer
for cancer research projects

Annex

Guidelines on Eligibility and Expense Justification



fundación científica
asociación española
contra el cáncer

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1. General Considerations

Purpose

This document sets out the general and common guidelines for identifying eligible and non-eligible expenses in grants awarded by the Scientific Foundation of the Spanish Association Against Cancer (hereinafter, the Foundation). It also includes specific conditions applicable to certain calls, in order to facilitate the correct allocation and financial justification of expenses associated with awarded projects or programs.

This guide is informative and does not replace the provisions established in the call guidelines, framework agreements, specific annexes, or current legal regulations.

Any exceptions or doubts that may arise in the application of this guide must be previously approved by the Foundation.

The supporting documentation for these expenses will be established in the document "*M02-Manual de GMS para usuarios externos – Gestión de proyectos*", which will be available on the grant management platform (hereinafter, GMS platform) once the project or program is active.

Responsible Use of Funds

All grant awardees are reminded that, since our funds come directly from civil society, their use **must be ethical and closely linked to the execution of the scientific activities described in the project or program reports**.

The Foundation reserves the right to reject any expense that has not been previously approved and that constitutes an inappropriate use of funds.

Scope

This guide includes general and specific provisions for all Foundation calls. The specificities of each call are reflected within the sections corresponding to each type of expense, through comparative tables that allow easy identification of applicable exceptions. However, under no circumstances does it replace the provisions

established in the call guidelines, the framework agreement and specific annexes, and/or current legal regulations.

The AECC IMPACTO call is excluded from the scope of this guide, as well as the Cancer Grand Challenge, Worldwide Cancer Research, and Mark Foundation calls, which follow the guidelines of their respective co-funding entities.

This guide applies to **expenses incurred from November 13, 2025**.

2. General Conditions for Justification

Budget modifications

Only **one budget modification request per year** is allowed for each project or program. The total annual amounts signed in the agreement are fixed and cannot be modified.

If the call includes exceptions, these must be explicitly stated in the call guidelines or have prior written approval from the Foundation.

Documentary justification

Expenses charged to the project must be **properly justified** and supported by:

- Invoice or equivalent document.
- Bank proof of payment.
- Additional documentation proving the link between the expense and the project or program (where applicable).

Co-financing

In the case of co-financed grants, each expense must indicate the **percentage of external funding** covered by the funds awarded by the Foundation (excluding the percentage covered by the organization's own funds or another funding entity).

This percentage must be reflected in the description of each expense included in the Excel justification document.

Research Team table

Personnel and travel expenses will **not be accepted** for individuals who are not registered in the *Research Team* table of the project or program on the GMS platform.

Individuals must be registered in this table **before the end of the current financial justification period**. For justifications already submitted, **it will not be possible to retroactively add new individuals** to the *Research Team*.

Expense Payment Deadline

All expenses associated with a project or program must be **paid within the financial justification period**. Expenses incurred beyond this period **will not be considered eligible** for the current or subsequent project/program year(s).

3. Expenses by Budget Category

Personnel

Personnel expenses include base salary, salary supplements, severance pay due to contract termination, proportional share of extra pay, and social security contributions.

General conditions:

- A maximum of **45% of the total grant amount** may be allocated to personnel expenses.

Non-eligible expenses:

- Unused vacation days.
- Severance payments, whether justified or unjustified.
- Settlements due to voluntary resignation.

Exceptions or specificities by call:

Call	Specificity
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AECC individual fellowships (Predoctoral, Postdoctoral, Investigador, Clínico Junior, Clínico Senior)	These fellowships cover exclusively personnel related costs
Acreditación de Centros AECC	The general limit does not apply; it will be assessed jointly in the improvement plan definition between the Foundation and the Centre.
Programa de Excelencia AECC	Higher percentages than 45% may be considered for programs that require it (subject to evaluation and approval).
Lab AECC, Proyectos Generales AECC, Proyectos Estratégicos AECC, Biología y Medicina de la Prevención AECC	Higher percentages than 45% may be considered depending on the nature of the project, subject to prior approval (e.g., computational studies).
Sinergias AECC, Ideas Semilla AECC	Personnel expenses are not allowed.
AECC INNOVA	Must be charged to <i>milestones #1 and #2</i> .
AECC TALENT	Amount set by the call guidelines (<i>Living + mobility allowance</i>), variable for <i>fellows</i> with family responsibilities (<i>Family allowance</i>).
TRANSCAN	Maximum percentages per category do not apply at the time of application due to co-financing with ISCIII, but justification rules do apply.

Expendable material

Expendable material are defined as non-durable goods that are used up at the time of use (useful life of less than one year) and are replaceable in nature. This includes:

- Laboratory consumables (tips, test tubes, disposable pipettes, reagents, medications, etc.)
- Healthcare materials (alcohol, samples, etc.)
- Cleaning supplies (soap, gloves, etc.)

- IT consumables: materials required for the normal operation of IT equipment, office supplies (printer toner, etc.)
- Office supplies (photocopies, paper, folders, printed forms, envelopes, pens, etc.)
- Purchase of animal models

General conditions:

- General limit for IT consumables: **€1,000/year**
- General limit for office supplies: **€1,000/year**

Exceptions or specificities by call:

Call	Specificity
Estudios clínicos AECC	Drugs are not eligible
Acreditación de Centros AECC	In general, no budget is allocated for Expendable material
RETO AECC 70% Supervivencia	No defined limit for Expendable material category. Limit increased to €5,000/milestone for IT consumables Limit increased to €5,000/milestone for office supplies
AECC TALENT	Eligible expense under <i>Research, training and networking costs</i> . Justified under the <i>Others</i> category
TRANSCAN	Not eligible. Only eligible under ISCIII budget
ATTRACT, INTERLOCAL	Indicated maximum limits do not apply

Equipment

Equipment is defined as durable goods that are consumed gradually through use (useful life of more than one year). This equipment may be:

- Tangible: information processing devices such as desktop computers, laptops, monitors, mice, keyboards, hard drives, USBs, workstations or clusters, cables, etc., as well as appliances like microwaves, refrigerators, freezers, centrifuges,

pH meters, microscopes, pipettes, mixers, agitators, thermocyclers, scales, etc.

- Intangible: software applications, software packages, licenses, etc.

General conditions:

- General limit for technical software: **€3,000/year**
- Purchases of equipment are **not allowed during the final year or milestone** of the project or program. For grants with intermediate renewal, the total duration is considered for applying restrictions.
- Depreciation of previously acquired equipment is allowed, charging only the portion linked to the project or program. The depreciation cost will be calculated as:

Monthly depreciation cost × % of use in the project or program × number of months used during the corresponding year.

- Maintenance and repair of equipment: expenses for maintenance and repair fees directly linked to the project or program may be charged, provided they are not covered by the equipment's own insurance. These expenses must be charged under the Technical Services category.

Non-eligible expenses

- Office software packages or other general-purpose document management licenses.

Exceptions or specificities by call:

Call	Specificity
RETO AECC 70% Supervivencia	Increased limit for technical software directly linked to project execution: €10,000/milestone . Includes acquisition or development of utilities, operating systems, database management, software packages, domains, hosting, websites, etc., provided they are specific and necessary for the project.
AECC INNOVA	Must be charged to <i>milestones #1 and #2</i> .
AECC TALENT	Eligible expense under <i>Research, training and networking costs</i> . Justified under the <i>Others</i> category.

TRANSCAN	Maximum percentages per category do not apply at the time of application due to co-financing with ISCIII, but justification rules do apply.
ATTRACT, INTERLOCAL	Indicated maximum limits do not apply.

Technical Services

Technical services refer to expenses derived from scientific or technical support activities directly linked to the project or program. These include:

- Direct interventions on physical assets (repair, maintenance, conservation, or improvement)
- Specialized services that support research staff and the organization in enhancing research activities. These include the use and access to scientific-technical infrastructures (animal facilities, sequencing, proteomics, genomics), contracting of CROs, or insurance related to clinical trials.

General conditions:

- Limit for expenses charged to this category for external services: **25% of the total grant amount**. This limit does not apply to technical services provided within the awarded organization or collaborating institutions listed in the specific annex regulating the grant award.
- Contracting must be properly justified and documented.

Exceptions or specificities by call:

Call	Specificity
AECC INNOVA	Limit increased to 40% of the total grant amount for subcontracting
Estudios clínicos AECC, ATTRACT, INTERLOCAL	In the case of contracting CRO services, a higher limit than 25% of the total grant amount may be considered
AECC TALENT	Eligible expense under <i>Research, training and networking costs</i> . Justified under the <i>Others</i> category

TRANSCAN	Maximum percentages per category do not apply at the time of application due to co-financing with ISCIII, but justification rules do apply
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Travel Expenses

Travel expenses refer to costs arising from transportation, accommodation, per diems, and attendance at conferences, meetings, short internships, or training activities, provided they are directly linked to the awarded project or program.

General conditions:

- General limit: **10% of the total grant amount**
- Expenses incurred outside the duration of the grant cannot be charged
- Expenses must be properly justified with documentation proving their relation to the project or program (agendas, minutes, attendance certificates/sheets, confirmation emails, *abstracts*, presentations, event descriptions in the *periodic report*, etc.)
- The origin and destination of the trip must be defined by the awarded organization
- Mileage reimbursement via expense sheets is not allowed; such expenses must be justified through the personnel category (payroll)
- Supporting documentation: transport tickets, tourist tax invoice, parking ticket, taxi receipt, etc. For flight tickets, if the traveller's name is not specified on the invoice, the boarding pass must be attached

Specific conditions for accommodation:

		Maximum expense per night
Domestic	General rate	Max. €155
	High-occupancy cities (Madrid, Barcelona, Palma, Bilbao or others during peak season)	Max. €200
International		Max. €300
Accommodation in five-star hotels will not be accepted		

Maximum allowable amounts per meal type:

Expense type	Domestic	International
Breakfast	€10	€20
Lunch	€25	€50
Dinner	€25	€50

Fixed daily amounts apply for meal per diems, without requiring invoices or receipts, in line with common practice in public institutions.

Exceptions or specificities by call:

Call	Specificity
AECC individual fellowships (Predoctoral, Postdoctoral, Investigador, Clínico Junior y Clínico Senior).	In addition to the awarded individual fellowship amount, internships at national and/or international centres of up to one year may be covered by the "AECC Mobility" allowance (see annex). Subject to Foundation approval
Programa de Excelencia AECC	Limit: 5% of the total grant amount
RETO AECC 70% Supervivencia	<p>A signed letter from the corresponding group leader is required to justify the trip's relevance to the Project</p> <p>Possibility to charge travel and subsistence expenses for guests, properly justified. The expense must be accompanied by a free-format declaration of relevance to the project, signed by the project coordinators</p> <p>For internships, prior approval from the Foundation must be requested via <i>Change Request</i> to charge the expense within the project's allocated funding</p>
AECC TALENT	Eligible expense under <i>Research, training and networking costs</i> . Justified under the <i>Others</i> category

TRANSCAN	Maximum percentages per category do not apply at the time of application due to co-financing with ISCIII, but justification rules do apply
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Others

This category includes expenses that do not fall under the previous categories, provided they are directly related to the execution of the awarded project or program. These may include training costs (such as registration or enrolment fees), publication fees, intellectual and industrial property expenses, technical consultancy, courier services, professional translation and proofreading services, and the purchase of scientific books or journals.

General conditions:

- **Publications** must be linked to the project or program and may include expenses related to publishing in open-access journals. The Association or the Foundation must be mentioned in the acknowledgments section of the article. Payment to design agencies for publication purposes is not permitted. The maximum allowable expense for publications is **5% of the total grant amount**.
- **Training activities** must be short-term, directly related to the project or program, and have prior approval from the Foundation. The title of the training activities carried out and charged must be provided.
- **Innovation Fund:** Up to **€3,000 additional** may be requested for expenses related to the protection of results (patents, licenses, technical patentability reports, etc.). This must be requested via a Change Request through the GMS platform, along with the corresponding justification for the request, demonstrating its relevance to the project and its potential for transfer. The Foundation will assess the suitability of the request, which must be approved by the Board of Trustees.

Non-eligible expenses

- Indirect costs or *overheads*, unless explicitly allowed in the call guidelines

- Management or administrative expenses, including fees, taxes, memberships, or customs charges

Exceptions or specificities by call:

Call	Specificity
Programa de Excelencia AECC	7% of the program budget may be allocated to indirect costs or <i>overheads</i> , as a non-refundable and non-justifiable fund. Includes annual financial audit fees
RETO AECC 70% Supervivencia	Initial funding of €10,000 for selected preliminary proposals to build a suitable consortium. Eligible expenses include medical/scientific writers, visual aids, workspace rental, travel, catering, etc. Only invoices issued within the justification period may be charged, covering the full proposal phase. Unused funds will be returned after financial justification of the initial allocation. Audit fees for coordinating entities: up to €8,000/year per project
AECC TALENT	This category includes all eligible expenses of the call except "Personnel"
TRANSCAN	Maximum percentages per category do not apply at the time of application due to co-financing with ISCIII, but justification rules do apply

4. ANNEX. SUMMARY TABLE OF CALL/CATEGORIES

	Personnel	Expendable material	Equipment	Technical services	Travel expenses	Others
General Limits	Max. 45% of the total grant amount	Max. €1,000/year for IT consumables Max. €1,000/year for office supplies	Max. €3,000/year for technical software	Max. 25% of the total grant amount for external services	Max. 10% of the total grant amount	Max. 5% of the total grant amount for publications
AECC individual fellowships	100% of the grant amount	—	—	—	See "AECC Mobility" allowance	—
Acreditación de Centros AECC	General limit does not apply	Not allowed	—	—	—	—
Programa de Excelencia AECC	May exceed 45%	—	—	—	Max. 5% of the total grant amount	7% of the program budget as overheads
RETO AECC 70 % Supervivencia	—	Max. €5,000/milestone for IT consumables Max. €5,000/milestone for office supplies	Up to €10,000/milestone for tech. software	—	—	Initial allocation €10,000 Audit up to €8,000/year
Lab AECC, PRYGN AECC, PRYES AECC, PRVN AECC	May exceed 45%	—	—	—	—	—
Sinergias AECC	Not allowed	—	—	—	—	—
Ideas Semilla AECC	Not allowed	—	—	—	—	—
AECC INNOVA	In milestones #1 and #2	—	In milestones #1 and #2	Max. 40% for subcontracting	—	—
Estudios clínicos AECC	—	Medications not eligible	—	CRO allowed >25%	—	—
AECC TALENT	Amount set by the call guidelines (living + mobility + family allowance)	Research, training and networking costs expenses under "Others"				Research, training and networking costs
TRANSCAN	General limit does not apply; justification rules apply	Not eligible (only under ISCIII budget)	General limit does not apply; justification rules apply			
ATTRACT	—	General limit does not apply		CRO allowed >25%	—	—
INTERLOCAL	—	General limit does not apply		CRO allowed >25%	—	—

The specificities included in this summary table have been extracted from the present document. In case of discrepancies or need for further detail, the provisions established in the call guidelines, the agreement, and/or their corresponding annexes shall prevail.

5. ANNEX. MOBILITY ALLOWANCE

General conditions

The Foundation's Mobility Allowance for AECC individual fellowships awardees applies to internships at **foreign or Spanish centres**, provided that the internship involves a change of residence from the usual family home and is located in a different city from the one where the project funded by the Foundation is being carried out. More details are provided in the following table:

Predoctoral AECC	Up to €5,000	For internships carried out from April 26, 2024. Subject to the availability of funds from the corresponding Provincial Office
Postdoctoral AECC	Up to €5,000	Up to the 2025 call
	Up to €8,000	From the 2026 call onwards
Investigador AECC, Clínico Junior AECC, Clínico Senior AECC	Up to €8,000	From the 2026 call onwards

The duration of the internship may be **up to 12 months**.

- The allowance may be distributed across **several short-term internships**, provided they take place during the validity period of the agreement/annex of the allowance awarded by the Foundation, and neither the total amount nor the maximum duration is exceeded.
- Internships longer than 12 months are allowed without prior approval from the parties involved in the agreement and annex; however, the Foundation's financial support may only be used during the first 12 months.

No Mobility Allowance will be granted for internships whose sole purpose is **attendance at congresses or conferences**.

The allowance may be used to cover:

- **Travel expenses in tourist class** (round trip) from the place of residence to the destination
- **Insurance:** awardees are responsible for obtaining the necessary insurance based on the destination country. The Foundation assumes no liability in this regard
- **Visa:** includes consular fees and, if applicable, processing service fees through external agencies or self-managed
- **Accommodation:** up to €600/month for internships in EU countries and up to €1,200/month for internships outside the EU
- **Family reconciliation expenses:** travel in tourist class (round trip) for dependents of the awardee.

Application and Approval Process

All internships must be notified by the awardee to the Foundation through a "*Change Request*" of the type "*Internships*" within their own allowance, prior to the internship, by completing the following information:

- **Internship registration** (using the provided template), indicating its objectives, signed by the Project Director at the home institution and the Group Leader at the host institution
- If applying for the "**AECC Mobility Allowance**", the bank account for the transfer must be indicated (agreed upon between the home institution and the awardee) In all cases, the funding for the reported expenses will be transferred after reviewing the required justification documentation and upon completion of the internship.

Internships carried out without prior approval from the Foundation will not be accepted.

Once submitted, the Foundation will carry out an internal approval process, which in the case of predoctoral allowances will be evaluated by the corresponding Provincial Office. This process may take several weeks, so it **is recommended to apply for the Mobility Allowance at least 3 months before the planned internship**. If the request complies with the terms of the allowance and depending on fund availability, its execution will be approved.

Justification of the Internship

After completing the internship, the following documentation must be submitted:

- ***Scientific Justification – Mobility Allowance Monitoring***
 - Summary of the research work carried out during the internship, including main results and other relevant considerations (using the provided template)
 - Certificate of internship (free format, in English or Spanish) issued by the host institution, indicating the start and end dates of the internship (must include an original handwritten signature or, if electronic, a verifiable one)
- ***Economic Justification – Mobility Allowance Monitoring***
 - Summary of the expenses incurred (using the provided Excel template)
 - Proofs of payment

Incompatibilities

If the awardee receives another financial allowance for the **same purpose**, they must notify the Foundation. Therefore, expenses justified under this Mobility Allowance cannot be simultaneously justified to another funding entity.