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

Annex

Guidelines on Eligibility and Expense Justification

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IMPORTANT NOTICE ON THE VALIDITY OF THIS DOCUMENT

Before using this guide, please ensure that you are consulting the **latest version in force.**
The **up-to-date and valid version** of this document is always available on the **GMS platform.**
Using outdated versions may lead to errors in interpreting the criteria or to expenses being rejected.

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 *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 inappropriate use of funds.

Scope

This guide includes the general conditions and specificities applicable to the Foundation's calls. The specificities of each call are reflected within the sections corresponding to each type of expense, through comparative tables for ease of reference. However, under no circumstances does this guide replace the provisions established in the call guidelines, the framework agreement and specific annex(es), and/or current legal regulations.

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

This guide applies to **expenses incurred from 1 December 2026.**

2. General Conditions for Justification

Budget modifications

Only **one budget modification request per year** is allowed for each project or program, per centre.

The total annual amounts signed in the agreement are fixed and cannot be modified.

The exceptions 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).

Where invoices or associated documents are written in a language other than Spanish or English, the original document must be submitted together with a Spanish translation stating the expense description and the amount in euros.

Co-financing

In the case of co-financed grants, each expense must indicate the **percentage of 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 monitoring reports already submitted, **it will not be possible to retroactively add new individuals** to the *Research Team*.

Expense Payment Deadline

For an expense to be considered eligible, both the invoice or equivalent supporting document and the corresponding payment must have been issued and made, respectively, within the applicable financial justification period.

Where an invoice or equivalent supporting document relates to a given financial justification period, but payment is made after the end of that period, the expense may be charged to the following financial justification period, provided that all established eligibility requirements are met.

As an exception, in the final financial justification of the project, payments may be made within 60 calendar days following the end of the financial justification period. After this deadline, the corresponding expenses will no longer be eligible and cannot be charged to the project.

Situation	Treatment of the expense	Eligibility
The invoice is issued and payment is made within the same financial justification period.	The expense is reported in that justification period.	**Eligible**
The invoice relates to a financial justification period, but payment is made after that period ends.	The expense may be reported in the following financial justification period.	**Eligible**, provided that all other established requirements are met.
In the final financial justification, payment is made within 60 calendar days following the end of the implementation period.	The expense may be included in the final justification.	**Eligible**
In the final financial justification, payment is made more than 60 days after the end of the implementation period.	The expense cannot be charged to the project or program.	**Non-eligible**

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:

Individual fellowships:

- 100% of the funding awarded under these fellowships is allocated to the Personnel category.
- This funding may be supplemented with the centre's own funds.

Project grants:

- A **maximum of 45% of the total budget** of the project or program is allowed.

- The cost of hiring individuals associated with the project, other than the applicant, may be budgeted based on the centre's salary scales.

Justification of personnel expenses during maternity/paternity leave or temporary incapacity for work under individual fellowships

- The financial justification must include the **salary difference borne by the centre** (temporary incapacity/maternity supplement) and **employer social security contributions**, always deducting benefits paid by the INSS or the mutual insurance provider.

Replacement contracts (social security contribution reductions)

- The relevant portion of the salary and social security contributions under a temporary replacement contract may be charged (provided that the call guidelines allow it).
- Social security contribution reductions must be deducted and taken into account when calculating the actual cost included in the financial justification.

Non-eligible expenses:

- Unused vacation days.
- Severance payments for dismissal, whether fair or unfair, that are not covered by the Science Law.
- Settlements due to voluntary resignation.
- The remaining salary (temporary incapacity/maternity supplement) paid directly by the INSS or the mutual insurance provider.
- For all project grants:
    - The cost of hiring the awardee (*primary contact*) or collaborating group leaders cannot be charged.
    - Other Talento AECC fellowships cannot be supplemented.

In case of doubt, the Foundation must be consulted beforehand.

Exceptions or specificities by call:

Call	Specificity

Ayudas a talento AECC (Predoctoral, Postdoctoral, Investigador, Clínico Junior en el Territorio, Clínico Senior AECC)	100% of the funding awarded under these fellowships is allocated to the Personnel category.
Clínico Junior en el Territorio AECC, Clínico Senior AECC	In the case of Clínico Junior and Clínico Senior, costs of replacement staff to release clinical staff for research may be charged (the individuals concerned must be registered in the *Research Team* section).
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, Cátedras 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 *milestones* #1 and #2.
AECC TALENT	Amount set by the call guidelines (*Living + mobility allowance*), variable for *fellows* with family responsibilities (*Family allowance*).
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 is 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.
AECC TALENT	Eligible expenses under *Research, training and networking costs*. Justified under the *Others* 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. Eligible from JTC 2026 onwards.

ATTRACT, INTERLOCAL	Indicated maximum limits do not apply.
RETO AECC 70% Supervivencia	No defined limit for the Expendable material category. Limit increased to **€5,000/milestone** for IT consumables. Limit increased to **€5,000/milestone** for office supplies.

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: scientific software applications, scientific software packages or scientific and technical software licenses, etc.

General conditions:

- General limit for technical software: **€3,000/year.**
- Equipment expenses may be charged in any year or milestone.
- If, during the project, it becomes necessary to acquire equipment other than that initially approved in the scientific proposal, express authorization from the Foundation must be requested through the GMS platform before incurring the expense (*Change request* > *others*).
- 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 (such as calibration) and repair of equipment directly linked to the project or program may be charged, provided they are not covered by the equipment's own insurance.

Non-eligible expenses

- Office software packages or other software or AI licenses or applications intended for office tasks and document management.

Exceptions or specificities by call:

Call	Specificity
AECC TALENT	Eligible expenses under *Research, training and networking costs*. Justified under the *Others* 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.
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.

Technical Services

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

- 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, ethics committee approvals), contracting of CROs, or insurance related to clinical trials.

General conditions:

- Limit for expenses charged to this category for services external to the organization: **25% of the total budget.** 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, nor to the contracting of CROs when they provide services necessary to carry out clinical studies included in the funded project.
- Contracting must be properly justified and documented.

Exceptions or specificities by call:

Call	Specificity
AECC INNOVA	Limit increased to **40% of the total budget** for subcontracting.
AECC TALENT	Eligible expenses under *Research, training and networking costs*. Justified under the *Others* 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.

Travel Expenses

Travel expenses refer to costs arising from transportation, accommodation, per diems, and attendance at conferences, meetings, or training activities, provided they are directly linked to the awarded project or program. Expenses related to internships at another host laboratory are subject to the specific conditions set out below.

General conditions:

- General limit: 10% of the total budget.
- Expenses incurred outside the duration of the grant cannot be charged.
- Expenses must be properly justified with documentation proving attendance and their relation to the project or program (minutes, attendance certificates/sheets, presentations, event descriptions in the *periodic report*, etc.).
- The origin and destination of the trip must be defined by the awarded organization.

Travel expenses in tourist class (round trip) from the place of residence to the destination.

Mileage expenses for travel by private vehicle will be reimbursed by multiplying the kilometres travelled by the statutory rate per kilometre in force, with appropriate supporting documentation for the trip.

Situation	Reimbursement format	Applicable amount
Mileage exempt from personal income tax (IRPF)	Expense sheet	Statutory rate in force
Mileage NOT exempt from personal income tax (IRPF)	Expense sheet (exempt portion) + excess included in payroll	Amount above the statutory rate in force

- 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.
- Visa: includes consular fees only.

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 (except in cases of high occupancy or where the price is the same as four-star accommodation).		

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.

Internships

A research internship is understood as the temporary relocation of research staff to a centre other than their usual institution, in order to carry out scientific, training, or collaborative activities involving a **host group** and contributing to their research project and professional development.

All internships must be notified by the awardee to the Foundation through a "***Change request***" of the type "***Internship***" within their own grant, before the internship takes place, by completing the **internship registration** (using the provided template), indicating its objectives and signed by the Project Director at the home institution and

the Group Leader at the host institution. This registration must be attached to the financial justification of the expense in the *Invoice section*.

The conditions set out above apply, together with the following specificities:

- **Travel expenses in tourist class** (round trip) from the place of residence to the destination.
    - Other expenses related to daily travel within the destination city throughout the internship are not eligible.
    - Per diems and subsistence expenses during the internship will not be accepted, except on the outward and return travel days referred to above.
- **Medical insurance:** awardees are responsible for obtaining the necessary medical insurance according to the country where the internship takes place. The Foundation assumes no liability in this regard.
- Accommodation:
    - Internships of up to 12 days: the general maximum amounts per night apply.
    - Internships longer than 12 days: a maximum limit of €3,000/month applies (rental costs only; utilities are not eligible).

Family reconciliation expenses: travel in tourist class (round trip) for minor descendants.

Exceptions or specificities by call:

Call	Specificity
Individual fellowships (Predoctoral, Postdoctoral, Investigador, Clínico Junior and Clínico Senior).	In addition to the awarded grant amount, internships at Spanish and/or foreign centres of up to one year may be covered by the "Ayuda Movilidad AECC". Subject to Foundation approval.
Programa de Excelencia AECC	Limit: **5% of the total budget.**

AECC TALENT	Eligible expenses under *Research, training and networking costs*. Justified under the *Others* 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.
RETO AECC 70% Supervivencia	A signed letter from the corresponding group leader is required to justify the trip's relevance to the project. Travel and subsistence expenses for guests may be charged, provided they are properly justified. The expense must be accompanied by a free-format declaration justifying its relevance to the project, signed by the project coordinators.

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 (enrolment or registration fees), publications, intellectual and industrial property expenses, technical consultancy, courier services, professional translation and proofreading services, and the purchase of scientific books or journals.

General conditions:

- Scientific publication expenses are eligible, except for costs associated with *Open Access*, including, among others, *Article Processing Charges* (APCs), hybrid open-access publication fees, and any equivalent charge applied by the publisher to ensure open access to the publication. The maximum allowable expense for publications is 5% of the total budget.
- Expenses arising from science outreach activities are subject to a maximum allowable limit of 5%.

- **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.
- **Fees per patient recruited** in clinical trials must be included in this category.

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 will be allocated to indirect costs or *overheads*, as a non-refundable fund that does not require justification. Includes annual financial audit fees.
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.
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 reservations, travel, catering, etc. Only expenses supported by invoices issued within the justification period may be charged; this period runs from the opening to the closing of the full proposal phase. Unused funds will be returned after financial justification of the initial allocation.

	Financial audit fees for the coordinating entity/entities: up to a maximum of 5% of the total expenses justified in each project milestone.

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4. Summary table of call/categories

	Personnel	Expendable material	Equipment	Technical services	Travel expenses	Others
General Limits	Max. 45% of the total budget	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 budget for services external to the organization (does not apply to CROs for clinical trials)	Max. 10% of the total budget	Max. 5% of the total budget for publications
Ayudas a talento AECC	100% of the budget	—	—	—	See "Movilidad AECC" allowance	—
Acreditación de Centros AECC	General limit does not apply	Not allowed	—	—	—	—
Programa de Excelencia AECC	May exceed 45%	—	—	—	Max. 5% of the total budget	7% of the program budget as *overheads*
Lab AECC Proyectos Generales AECC Proyectos Estratégicos AECC Biología y Medicina de la Prevención AECC Cátedras AECC	May exceed 45% (subject to prior approval)	—	—	—	—	—
Sinergias AECC	Not allowed	—	—	—	—	—
Ideas Semilla AECC	Not allowed	—	—	—	—	—

AECC INNOVA	In *milestones* #1 and #2	—	—	Max. 40% for subcontracting	—	—
Estudios clínicos AECC	—	Drugs not eligible	—	—	—	—
AECC TALENT	Fixed *(Living + mobility)* + variable *(family allowance)*	*(Research, training and networking costs)* Eligible expenses under "Others"				*Research, training and networking costs*
TRANSCAN	General percentage limits per category do not apply; justification rules apply					
ATTRACT	—	General limit does not apply		—	—	—
INTERLOCAL	—	General limit does not apply		—	—	—
RETO AECC 70 % Supervivencia	—	Max. €5,000/milestone for IT consumables Max. €5,000/milestone for office supplies	Up to €10,000/milestone for technical software	—	—	Initial allocation €10,000; Audit up to 5% of the expenses justified in each milestone

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. Mobility Allowance – AECC Individual Fellowship Calls

General conditions

The Foundation offers **additional funding** to cover internships for awardees of **AECC individual fellowship calls**. Internships may take place at **Spanish or foreign centres**, provided they involve a change of residence from the usual family home and the host centre is located in a different town or city from the centre where the awarded project is being carried out.

The eligible calls, amounts, and specific conditions are set out in the following table.

Eligible call	Amount	Specificities
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 en el Territorio AECC, Clínico Senior AECC	Up to €8,000	From the 2026 call onwards
AECC Talent, project grants or other calls not explicitly listed in this table	N/A	Grants with funding already awarded for this type of activity are not eligible for an additional allowance. Expenses associated with internships must be included in the current financial justification.

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 grant awarded by the Foundation, and neither the total amount nor the maximum duration is exceeded.
- Internships longer than 12 months are allowed with 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.

The allowance may be used to cover the expenses indicated in the Internships section. No funding will be granted for internships whose purpose is attendance at congresses or conferences.

Application and Approval Process

Before starting the internship, the awardee must submit a request to the Foundation through a "***Change request***" of the type "***Internship***" within their own grant, 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 **"Movilidad AECC" 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 the request has been submitted, the Foundation will carry out an internal approval process, which in the case of predoctoral fellowships will be evaluated by the corresponding Provincial Office. This process may take several weeks, so **it is recommended to apply for the Ayuda Movilidad 3 months before the planned internship.** If the request complies with the terms of this allowance and depending on fund availability, its execution will be approved.

Justification of the Internship – Ayuda Movilidad AECC

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

- *Scientific Justification* – Ayuda Movilidad
  - 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* – Ayuda Movilidad
  - Summary of the expenses incurred (using the provided Excel template).
  - Proofs of payment.

Internships carried out without an Ayuda Movilidad must be included in the annual or final scientific, financial, and science outreach justifications corresponding to the current year.

Incompatibilities

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