

Revised Financial Regulations KWF Kankerbestrijding 2017

KWF Kankerbestrijding Programme Research & Implementation



May 2017
v 1.1

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KWF Kankerbestrijding Revised Financial Regulations 2017

Version May 2017

General information

1. These Regulations apply to Projects that received a Grant Decision at or after the start of January **2017**.
2. These Regulations form an integral part of the KWF Kankerbestrijding Revised Funding Conditions 2017 (version January 2017).
3. KWF Kankerbestrijding will proceed to pay the Funding once the Funding Conditions and all starting conditions stated in the Grant Decision have been met and the Project has started.
4. KWF Kankerbestrijding contributes towards projects; it does not fund research studies in their entirety. In cases where KWF Kankerbestrijding is one of the co-funders and/or the recipient brings in their own contribution, this must be specified in the project budget as approved by KWF Kankerbestrijding.
5. Funding of Projects by KWF Kankerbestrijding is granted based on the project budget approved by KWF Kankerbestrijding (including VAT).
The project budget as approved by KWF Kankerbestrijding per individual Project serves as the basis for the breakdown of the actual expenses incurred, and the allocation of the funds must be consistent with the approved project budget. The project budget includes the following subcategories:
 - a. personnel costs and personal budget;
 - b. open-access publication costs;
 - c. costs of materials;
 - d. equipment expenses;¹
 - e. fees paid to service providers;
 - f. travel and accommodation expenses incurred during international internships;
 - g. costs of activities relating to patient involvement.

Eligible costs are:

Personnel costs and personal budget

6. All personnel costs are eligible for funding:
 - a. For Researchers, the actual number of employees (expressed in FTEs) assigned during the total term of the Project, i.e. one (or several) Researcher(s), including PhD students, postdoctoral researchers, medical specialists or trainee doctors involved in the relevant Project at the Institution where the research is being undertaken.
 - b. For non-academic project members who are responsible solely for the actual execution of the Project, the staff in FTE must be entered in accordance with the project budget approved by KWF Kankerbestrijding.
 - c. For Researchers, the hours must be carefully recorded, demonstrating that the actual personnel used matches the personnel accounted for.

¹ In exceptional circumstances, KWF Kankerbestrijding may decide, on the recommendation of the KWF Board of Advisors, to reimburse the equipment costs.

7. ~~'Personnel costs' exclusively consist of the following:²~~
- ~~a. actual base salary including holiday pay;~~
 - ~~b. employer's portion of social security contributions payable on the base salary, including holiday pay;~~
 - ~~c. employer's part of the retirement contribution payable on the base salary, including holiday pay.~~
8. The personal budget has been set at € 1,500 per FTE scientific personnel per year. The actually incurred expenses under this category need not be specified; it is sufficient to state the amount listed in the project budget approved by the Dutch Cancer Society. The following expenses must be covered by the personal budget:
- a. travel and accommodation expenses, including expenses incurred while attending conferences/conventions;
 - b. printing costs of doctoral thesis;
 - c. publication costs (not including open access, which is included in a separate category).

Open-access publication costs

9. 'Open-access publication costs' are defined as: the costs for publication in an open-access journal and the costs relating to archiving the study in an online repository of choice. These expenses must be accounted for in the financial statement. A maximum amount of € 6,000 can be reimbursed for open-access publication costs.

Material expenses

10. Material expenses may be entered without a breakdown of costs up to a maximum of € 8,000 per FTE Researcher per year for laboratory work or € 2,000 for desk research. For higher amounts, a detailed breakdown of the total amount must be enclosed with the project budget.

'Material expenses' are defined as follows:

Any materials specifically required for the execution of the Project and used for the purpose of laboratory work and/or desk research. This includes:

- a. project specific software, project specific licences, and disposables;
- b. consumables (i.e. items which retain no economic value after use);
- c. materials required for desk research (e.g. relevant literature, surveys and market research);
- d. use of facilities and services from other departments within the Project Team (i.e. services provided between departments);
- e. the purchase and accommodation of laboratory animals.

Equipment expenses

11. In exceptional cases, KWF Kankerbestrijding will cover the purchase costs of specialist equipment required for the Project. The equipment costs must be reasonable and justified, and must be clearly specified in the financial statement in the Final Report.

² This article is retroactively no longer valid from January 1st 2017 (letter KWF dated February 21st 2019; www.kwf.nl/toelichtingpersoneelskosten).

Fees paid to service providers

12. The actual expenses incurred by third parties as part of the Project.
13. The actual expenses incurred for the application of the Medical Research Ethics Committee (MREC) and/or the Central Committee on Research Involving Human Subjects (CCMO) certificate.

International internship travel and accommodation expenses

14. If no international internship is undertaken, no expenses may be entered. The international internship must be justified. Actual travel and accommodation expenses need not be specified; it is sufficient to list the amount stated in the project budget approved by KWF Kankerbestrijding. For international internships, the following expenses are eligible:
 - a. one economy-class return ticket for the researcher and
 - b. accommodation expenses.Reimbursement for these expenses has been capped based on the established standard in accordance with KWF Kankerbestrijding international rates list.

Expenses related to patient involvement activities

15. If no activities have been undertaken for the purposes of patient involvement, no expenses may be entered. The budget has been set at € 3,000 per Project. The actual incurred expenses within this category need not be specified; it is sufficient to state the amount listed in the project budget approved by KWF Kankerbestrijding.

Ineligible expenses

16. Ineligible expenses:
 - a. indirect expenses such as personnel costs, including those relating to project management and overhead at the central, faculty and/or departmental level;
 - b. the employment (in FTE) of researchers and non-academic project members who have been assigned to the Project in order to perform administrative or teaching duties, to manage other projects or perform duties relating to patient care;
 - c. accommodation and office expenses;
 - d. employer's statements and letters of intent;
 - e. fees and charges relating to the application for and maintenance and transfer of patents;
 - f. expenses relating to infrastructure facilities, including items required for laboratories, unless these purchases have been approved and allocated in the project budget under 'Equipment costs';
 - g. expenses related to the purchase and depreciation of general laboratory equipment³ (e.g. FACS/cell sorters, microscopes, and so on) unless they have been approved and allocated in the project budget under 'equipment expenses';
 - h. generic software;
 - i. expenses related to desktop computers, laptops, notebooks, etc. that are used for administrative purposes;

³ KWF Kankerbestrijding may decide (at the recommendation of the KWF Board of Advisors) to reimburse these expenses in exceptional circumstances.

- j. expenses related to audits (audit fees);
- k. application fees for permits from the Central Authority for Scientific Procedures on Animals (CCD).

Partial funding during the term of the project and the recovery of funds not spent in each subcategory

17. KWF Kankerbestrijding will pay 90% of the Funding as an advance (payable quarterly in arrears, calculated from the start date) and will set aside 10% of the Funding. If the approved project budget has all been spent, the 10% of the Funding which has been set aside will be paid after the Final Report has been approved by KWF Kankerbestrijding, based on the recommendation of the internal review committee that forms part of the KWF Board of Advisors.
18. If, on completion of the Project, there are funds which have either not been spent or were illegitimate, KWF Kankerbestrijding will deduct these amounts from the 10% set aside or, if the unspent or illegitimately spent amount is higher than the 10% set aside, KWF Kankerbestrijding will deduct it from the next payment relating to any ongoing Projects undertaken by the Lead Institute. If there are no current Projects available for the deduction, the Lead Institute must pay back any funds not spent or spent illegitimately within 30 days of the date of the letter from KWF Kankerbestrijding by bank transfer to bank account number NL96RABO0383579007 of the KWF Kankerbestrijding/Dutch Cancer Society, stating the amount returned followed by the project number as the payment reference. In all cases, the settlement/recovery will take place after the Final Report has been approved by KWF Kankerbestrijding, based on the recommendation of the Internal Review Committee of the KWF Board of Advisors.
19. Settlements between the various subcategories of overspending and underspending compared to the budget submitted is not permitted; KWF Kankerbestrijding will reclaim any funds underspent or spent illegitimately in each category and will not cover any overspending.
20. There will be no settlement during the term of the Project between payments received and actual expenses.

Financial statement

The Lead Institute will send a financial statement to KWF Kankerbestrijding by 1 June of each year, with the Projects being clearly divided into 1) current/ongoing Projects and 2) completed Projects.

The Lead Institute is free to send financial statements of completed Projects to KWF Kankerbestrijding at an earlier date.

21. KWF Kankerbestrijding requires a clear division between current/ongoing and completed Projects, subject to the following terms for each category:
 - a. **For current/ongoing Projects:** a breakdown of the actual expenses, divided into subcategories in accordance with the project budget approved by KWF Kankerbestrijding per financial year, and a cumulative total until the end of the financial year, along with a specification of the cumulative amount received until the end of the financial year. Auditing is not mandatory for current/ongoing Projects; however, we do recommend that they be checked by an auditor.

- b. **For completed Projects:** a breakdown of the actual expenses incurred during the total term of the Project, divided into subcategories in accordance with the project budget approved by KWF Kankerbestrijding, and the total of all amounts received. Statements on completed Projects must include an unqualified audit opinion provided by an authorised auditor.
22. The audit opinion must be submitted to KWF Kankerbestrijding eighteen (18) months at the latest after the completion of the Project. If no audit opinion or unqualified audit opinion has been received, KWF Kankerbestrijding reserves the right to reclaim the full amount of the Funding under the provisions of Article 2.3 d Revised Funding Conditions 2017 (version January 2017).
 23. The unqualified audit opinion must contain a clear reference to KWF Kankerbestrijding Revised Audit Protocol 2017 (version January 2017), which applies to this funding.
 24. The administrative manager or delegated administrative manager of the Lead Institute will sign the financial statement.
 25. The authorised accountant of the Lead Institute will verify that the Funding, Co-funding and/or the Own Contribution made by the Project Team have been spent appropriately, in accordance with KWF Kankerbestrijding Revised Audit Protocol 2017 (January 2017 version). The audit fees are not eligible for funding.
 26. KWF Kankerbestrijding reserves the right at any time to have the audit reviewed or to have an additional audit conducted, both at its own expense.