



FINANCIAL TERMS AND CONDITIONS

for scientific research

General

- The final budget will be determined by KiKa upon approval of a research proposal. Please note that the approved budget might differ from the initially requested budget. In general, the approved budget cannot be increased during the project.
- The budget should be realistically distributed across the duration of the project.
- It is not allowed to exceed the approved budget. Only in exceptional cases, an increase of the approved budget might be granted. This requires a well-founded request, that takes into account the time schedule of the project. It is not allowed to request additional budget if the original approved budget has already been exceeded.
- A budget-neutral extension of the duration of the project can be requested, provided that the request is submitted no later than four months before the official project end date. These requests will be substantively reviewed.
- The project leader(s) is/are responsible for the effective and optimal use of the available budget to ensure that the research can be executed in the best possible way. Shifting of budget between (sub)categories is allowed up to a maximum of 5% of the amount that was originally approved for a specific (sub)category (i.e. personnel costs, material costs, service providers personnel costs, and service providers material costs). If the project leader(s) believe(s) that larger shifts are necessary for optimal execution of the research, permission for shifting larger parts of the budget between the different requested expense categories must be obtained from KiKa. This should be requested timely and before shifts are actually executed. Failure to do so may result in KiKa deciding not to reimburse part of the costs. If properly justified, such requests will in general be approved by KiKa.
- **Costs that are not eligible for funding:**
 - Personnel costs that are already covered by other sources. For example, through a permanent position at the relevant research institute funded by primary funding sources.
 - Costs not associated with operational tasks within the project. For instance, costs for project supervision.
 - Costs for infrastructure, such as laboratory furniture, office automation, laptops, and depreciation of equipment that is not specifically purchased for the project. The institution in which the research is carried out is expected to finance these costs.
 - Other housing costs.

- Costs for reporting, secretarial support, et cetera.
- Costs for financial auditing.
- Publication costs.
- Costs for which the personal budget is intended (such as conference visits). For these, no additional funding can be requested.
- Overhead costs. No compensation for overhead costs can be requested.

Personnel costs

For personnel costs, funding is granted for the duration of the project to appoint scientific personnel and/or non-scientific personnel. Personnel costs for employees appointed in the Netherlands are calculated based on the “CAO-UMC” and a fixed yearly indexation. If applicable, the salary costs will be updated at the moment the project is granted. The remunerations will not be adjusted during the project.

For personnel appointed in the Netherlands, the following conditions apply:

Funding for the basic salaries of PhD students will be as set out in the CAO-UMC for PhD students.

Other employees will be compensated according to the following salary scales (irrespective of the actual scaling or allowances):

- Physician-researcher: scale 10.4.
- Postdoc: scale 11.2. This category is meant for compensation of postdocs or researchers at a comparable level.
- Technician level 1 (MBO level): scale 7.5.
- Technician level 2 (HBO level): scale 9.3.
- Research nurse: scale 9.3.
- Data manager: scale 9.3.

For each category, the amounts of the remunerations are fixed. An annual indexation is included to compensate for the increase in salaries.

According to the ZonMw granting conditions, remuneration for personnel costs is composed of the following components:

- Basic salary (including 8% holiday allowance and 8.3% end-of-year allowance).
- Allowance for social security costs to be paid by the employer (27.6%).
- Allowance for other staff costs (7.2%). This includes compensation for advertorial costs, education costs, and costs for temporary replacement in case of absence or illness.
- ‘End-of-project’ allowance. This is intended for extension, loyalty premiums, non-standard placement on the salary scale, et cetera. The ‘end of project allowance’ consists of one month of the last received basic salary and supplements for each year the project has run.

For personnel that will be appointed under the category ‘service providers’, KiKa will assess the personnel quotation based on the salary scales in the (CAO-UMC).

For personnel that will be appointed outside of the Netherlands, standard salary costs, and allowances used within the specific institutes/centra can be requested. However, the sum of the percentages for the different remuneration categories (holiday allowance, end-of-year allowance, allowance for social security costs, and allowance for other staff costs) cannot be

more than 51.4%. During the duration of a project, KiKa can request information to check whether the stated compensation for personnel costs corresponds to the actual costs incurred and to the agreements applicable in the relevant institutes.

For each PhD student, physician-researcher, and postdoc, a personal budget upto €1500/year can be requested. This personal budget is intended to be used for stimulation of the scientific career of the employee and can be used for e.g. conference visits, or costs that are related to a PhD thesis defence. This budget cannot be requested for other personnel categories.

Material costs

For projects in which laboratory work is included, a maximum of € 15.000/year can be requested per FTE for material costs without further specification. This budget can be used for items such as consumables (enzymes, antibodies, cell culture materials, disposables, etc.), courier costs, and costs for the purchasing and housing of laboratory animals. For projects in which no laboratory work is performed, but desk research is performed, a maximum of € 2.000 can be requested per FTE without further specifications. If higher amounts are requested, all material costs should be specified.

Funding for purchasing of laboratory equipment will be granted in exceptional cases only. Only equipment that is specifically purchased for the project and that is not considered to be part of “standard lab equipment” might qualify for funding.

Questions?

Contact the research team of KiKa via research@kika.nl.