

Postdoctoral Junior Leader Fellowships

Financial and Scientific reports Guidelines

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ANNEX I

1. Objectives

The Postdoctoral Junior Leader fellowships programme is aimed at hiring excellent researchers—of any nationality—who wish to continue their research career in Spain or Portugal.

The agreement signed between the "la Caixa" Foundation and the research centres and universities hosting postdoctoral researchers from the Postdoctoral Junior Leader fellowships programme regulates the collaboration between the signatory entities regarding the hiring of fellows by the host institutions and, in general terms, the development of the programme.

The agreement stipulates, among other things, the rights and obligations the host institution acquires and, in particular, determinates the reports to submit annually for every fellow:

- » **Economic justification** which proves the correct allocation of the economic contributions provided by the "la Caixa" Foundation".
- » **Annual scientific report** to follow up the progress of the project.

The employment relationship between the fellow and the host institution must comply with the provisions of current legislation at any time.

The main purpose of the present document is to provide information about the procedure for the preparation and submission of these reports and to provide model templates to be used. This is intended to avoid mistakes and misunderstanding, and to simplify and facilitate the justification process.

This manual is organized in two different sections:

- » The first section describes the **economic justification procedure**, provides the timetable to be followed, explains which costs are eligible and lists the documents to be kept as proof of the expenses declared.
- » The second section describes the procedure for the completion of **the scientific report** to follow up the progress of the project. The timeline to submit the reports is provided.

This manual is applicable to all "la Caixa" Foundation fellowships awarded since the 2018 call for applications, unless expressly mentioned in the document itself.

2. Economic justification

As stipulated in the collaboration agreement signed between the host institution and the "la Caixa" Foundation, the **host institution must submit annually an economic justification** which proves the correct allocation of the fellowship funds.

The economic justification must be submitted *online* through the "la Caixa" Foundation's Audit Platform:

[Audits Fundación "La Caixa" \(fundacionlacaixa.org\)](https://fundacionlacaixa.org)

2.1. Eligible expenses

The collaboration agreement signed by the host institution and the "la Caixa" Foundation stipulates the maximum fellowship contribution broken down into three categories: salary, research costs, and mobility and family allowances.

2.1.1. CATEGORY 1: Fellow's salary

This category includes the total labour costs for each fellow during the three years of the fellowship. The annual amount must be reduced by the amount of the contributions payable by the host institution as well as any other compulsory contributions, current or that may be established in a future legal framework, payable by the host institution. Any in-kind economic remuneration, expense compensation or social benefits received by the fellow from the host institution on the basis of the institution's policy, such as meal allowances, restaurant tickets or family allowances, shall not be taken into account for the purposes of calculating the minimum gross annual salary.

The host institution will be responsible for all labour costs that arise -both during and at the end of the fellowship- that may exceed the maximum amount contributed by the "la Caixa" Foundation. For each annuity, labour costs must be registered on individual monthly expense lines, and no more expenses can be justified than the funds awarded for that annuity.

As stipulated in the signed agreement, situations of **temporary incapacity, risk during pregnancy, maternity, paternity, adoption or fostering and risk during breastfeeding** must be communicated by the host institution to the "la Caixa" Foundation by e-mail as soon as they occur and will constitute causes for temporary suspension of the fellowship, which may be extended for the equivalent period of time. The dates and supporting documentation of the situation of suspension must also be included in the Audit platform when doing the justification of the period.

Reductions in working hours for any reason are considered as active fellowship and will therefore not lead to the suspension of the fellowship.

In the aforementioned cases of suspension and consequent extension of the annuity, the fellowship's contribution to labour costs will not be increased. Therefore, the costs of extending the contract may be charged to the fellowship (prior approval by the "la Caixa" Foundation) but any additional costs such as the salary supplement during the leave, as well as any other labour costs incurred by the host institution during the leave, will be covered by the host institution.

The host institution must inform the "la Caixa" Foundation by e-mail, as soon as possible and **at least 3 months in advance**, of any incident that leads to an interruption or termination of the contractual relationship with the fellow during the fellowship.

In the event of an early termination of a fellowship, the amounts corresponding to the current annuity will be prorated for the number of days of active fellowship.

2.1.2. CATEGORY 2: Research costs

This category includes **all the expenses directly related to the research activity of the fellow**.

These expenses must be duly justified and will be managed by the host institution for the benefit of the fellow.

Research costs may be distributed along the three years of duration of the project considering the following restrictions, applicable to fellows belonging to calls 2022, 2023 and 2024:



- » The "la Caixa" Foundation establishes an annual amount for research costs (38.500€).
- » In case of non-execution of the entire annual amount, the unused remaining funds may be transferred to the next period, taking into account that the maximum amount that can be transferred is the 30% of the annual research costs awarded. If the amount of unused remaining funds exceeds the 30% of the amount awarded (11.550€), the difference between this amount and the unused remaining funds will not be retrievable.

See practical example in Annex I.

CALL 2025 FELLOWS onwards: this 30% limit does not apply when transferring remaining research costs from one annuity to the next.

Research costs funds may be allocated for the following concepts:

- » **Consumables**
- » **Travel expenses and per diem.** Travel and administrative costs of settling in the country of the host institution are not included.
- » **Registration fees for scientific congresses, seminars and conferences**
- » **Management fees for industrial and intellectual property rights related to the project**
- » **Patenting costs**
- » **Expenses related with the mandatory secondment**
- » **Personnel costs** linked exclusively to the fellowship project. (Requires authorization. See 2.2.2)
- » **Acquisition and maintenance of scientific or IT equipment** (only in years 1 and 2 of the fellowship) (With authorization. Check section 2.2.2) The ownership of the equipment will depend on the policy of each host institution, prioritizing that the researcher may be the owner. It is the host institution's responsibility to explain the policy adopted by the host institution to the fellow. If there is no specific policy, ownership will be agreed between the host institution and the fellow.
 - **CALL 2025 FELLOWS onwards:** A pre-approved budget of 2.500€ is established for the purchase of IT equipment during the fellowship (except in year 3). For these purposes, we consider the following items to be eligible:
 - Computing devices:
 - PC (desktop/laptop)
 - Tablet
 - Other similar devices (such as digital notebooks)
 - Peripherals: monitor, keyboard, mouse, hard drive, pencil, headphones, speakers, adapter, connector, microphone, voice recorder, webcam, docking station
 - Licenses
 - Accessories (such as a computer case or stand)

Any other IT items not specified in the list will require authorization in order to be charged to the fellowship. Likewise, once the pre-approved budget limit (2.500€) has been exceeded, additional IT equipment may be charged provided that its allocation to the fellowship is authorized by the "la Caixa" Foundation (see section 2.2.2).
 - **CALL 2025 FELLOWS onwards:** A pre-approved budget of 5.000€ is established for the purchase of scientific equipment (inventoriable) in each year (except for year 3), without establishing a list of items directly eligible. Once the pre-approved budget limit has been exceeded (5.000€/year), other scientific equipment may be charged provided



that its allocation to the fellowship is authorized by the "la Caixa" Foundation (see section 2.2.2).

- » **Overheads.** They may not exceed 10% of the maximum annual amount established for research costs (maximum 3.850€ per annuity). Overheads are considered as a flat-rate so no justification will be required. Remnants in overheads can be compensated in subsequent annuities.

Only costs directly related to the fellow or to research personnel hired under the project are eligible. Any costs related to people not directly hired with the fellowship funds will require authorization (e.g. travel, registration, etc.).

In the case of **regular completion** of the fellowship (36 active months of fellowship), **expenses that exceed an amount of 1.000€ in the last 3 months preceding the end date** must be authorized so that they can be charged to the fellowship. Authorization will be required through the option in the drop-down menu "End of fellowship expenses". It is understood that, as the purchase of scientific or IT equipment is not allowed in the third annuity, no equipment may be included in this category.

In the case of **early termination** (before 36 active months of fellowship) **the purchase of scientific or IT equipment** in the last 3 months preceding the date of resignation **cannot be justified**¹. Likewise, **other expenses exceeding 1.000€ in the last 3 months preceding the end date** must be authorized so that they can be charged to the fellowship. Authorization will be required through the option in the drop-down menu "End of fellowship expenses".

On another note, it is important to bear in mind the following considerations:

- » Any other type of expenditure not specified as eligible will require authorization from the "la Caixa" Foundation in order to be evaluated for eligibility.
- » It will not be possible to use the research costs funds beyond the end of the fellowship.
- » Invoices for expenses charged to research costs must be dated within the period of the fellowship.
- » Actions related to the research costs expenses must take place within the duration of the fellowship.
- » In the event of a cause of suspension of the fellowship, those research costs that are not paralysed by the suspension and must continue to be paid (e.g., maintenance of equipment, payroll of associated personnel, ...) may be charged during this period of suspension.
- » In the event of an early termination of a fellowship, the amounts corresponding to the current annuity will be prorated for the number of days of active fellowship.

2.1.3. CATEGORY 3: Mobility and family allowances

In this category, the host institution must include the amounts for mobility and family allowances, if applicable, and in accordance with the agreement signed.

The mobility allowance is aimed to cover the costs incurred by the fellow in moving to and settling in the country of their host institution. This allowance is paid as a one-off payment at the beginning of the fellowship.

The family allowance is aimed at defraying the costs derived from family conciliation, such as trips for minors to attend congresses or stays, childcare services, among others.

¹ The effective date of resignation is understood to be the last day of the fellowship.

Call 2022 and earlier: the amounts of the family allowance are determined at the beginning of the fellowship and are revised at the annual renewal of the fellowship. These amounts are to be paid in payroll pro rata in 12 monthly instalments.

CALL 2023 FELLOWS onwards: the amounts of the family allowance are determined at the beginning of the fellowship. These amounts are revised during the fellowship and can be justified from the month following the birth or adoption of the child. For this birth/adoption, the fellow will be able to receive the maximum amount of 1.200€ in the affected annuity, without the "la Caixa" Foundation specifying how the host institution should make the payment. The application of this benefit will not be retroactive.

In the event that both parents are active fellows, only one of them will be entitled to receive this aid, so the amount to be received for this concept will not be duplicated. The amounts of both mobility and family allowances are gross and are subject to the total labour costs of each fellow incurred by the host institution. In addition, these amounts are subject to the tax withholding legally established.

Family allowance and mobility allowance are justified **separately** in the Audit platform. If allowances have been incorporated as gross amounts in the payroll, the labour costs and corresponding deductions to which they have been subject must be justified in the "Family funds" and "Mobility funds" sections, respectively, and **not in the "Hiring costs" subdivision of the "Salary" section.**

2.1.4. Documentation

2.1.4.1. Salary

Documentation for every fellow:

- » Copy of the monthly payrolls
- » Corresponding proof of payroll payment

2.1.4.2. Research costs

Documentation for every expense of every fellow:

- » Invoice, ticket or proof of expenditure of equivalent probative value
- » Corresponding proof of payment
- » For expenses related to trips for attending courses, conferences and other events related to the fellow's research, additional supporting documentation will be required, such as boarding passes, train tickets, conference programmes, etc.
- » For per diem expenses, a duly signed document of approval from the host institution must be attached, detailing the number of days and the amount of the daily allowance according to the per diem policy of the host institution, as well as the corresponding proof of payment. In the cases where the fellow is paid exactly what is spent and the amount is not fixed by agreement, the receipts and proof of payment must be attached.
- » For associated personnel costs:
 - Copy of the monthly payrolls
 - Corresponding proof of payroll payment

Salary expenses of associated staff must be registered as individual monthly expense lines.



2.1.4.3. Mobility and family allowances

Documentation for every fellow:

- » Proof of payment of these concepts, if applicable.

2.2. Procedure

Through the "la Caixa" Foundation's Audit platform, the host institution can:

- Submit the **economic justifications** for the fellows they have hired.
- Request authorizations** for expenses that require approval from the "la Caixa" Foundation so that they can be charged to the fellowship.

For specific guidelines on how to perform these two actions, the **Manual for the use of the Audit platform** is available for download from the following link:

<https://sites.fundacionlacaixa.org/fellowships/index.html>

2.2.1. Economic justification

The host institutions must annually justify the costs incurred by each fellow according to their category. The economic justification for each period (annuity) must be submitted no later than **two months** after each fellow completes one year (12 months) of active fellowship. Periods of temporary leave are not considered as active fellowship. Reduced working hours are considered as active fellowship.

In the event of early termination of the fellowship, a period of two months from the date of termination is allowed for justification.

The criterion for determining in which period to allocate each expense is the **date of the invoice**, regardless of the date of actual payment or the date of enjoyment of the activity.

When filling in the justification, expenses of the same nature can be grouped on the same justification line, taking into account the following considerations:

- » The possibility of grouping is only applicable to the typologies of expenditure "Consumables" and "Travel expenses and per diem for congresses, seminars and conferences".
- » Each individual item of expenditure must not exceed 200€, with no limit being set for the overall maximum amount of the grouping.
- » In the event that the system requires the uploading of documentary evidence for that grouped expenditure line, the supporting documentation to be provided will be an Excel detail of all the expenses included, with the same fields as those required when they are registered individually in the Audit platform. From this detail, the auditor may subsequently request the supporting documentation for the expenses they consider.

Once all expenses have been duly introduced in the Audit platform, the person designated as "Project Lead" must submit the economic justification for each assigned fellow. The justification will be validated by the "la Caixa" Foundation, upon request and validation of the documentation accrediting certain expenses.

Once validated, a notification of closure of the justification will be sent to the host institution confirming the correct justification of the expenses. From that moment on, the host institution may request the amount corresponding to the following annuity (see section 2.3).

From the closure of the justification by the "la Caixa" Foundation, the host institution will have a period of **two months** to incorporate corrections, bearing in mind that the time exceeded to complete the initial justification is subtracted from the period for corrections. To this end, the host institution wishing to make corrections must request this by e-mail. If the request is approved, the Audit platform will enable the possibility of incorporating changes in the justification, and the maximum deadline for introducing the corrections will be specified.

2.2.2. Authorizations

Certain expenses must be authorized by the "la Caixa" Foundation so that they can be charged to the fellowship. The expenses that require authorization are:

a) Acquisition and maintenance of scientific and IT equipment (only in year 1 and 2)²

If the requested equipment exceeds the annual amount awarded by the fellowship for research costs, the purchase of said equipment may be prorated during years 1 and 2 of the fellowship. It must be taken into account that, in the event of an early termination of the fellowship, the amounts awarded for research costs will be prorated for the duration of the active fellowship and, therefore, the justifiable cost of the equipment must be adjusted to this apportionment.

b) Associated personnel costs on the initiative of the fellow and meeting the following requirements:

- » **Budget:** the gross annual salary of the person hired may not exceed the annual allocation for research expenses specified in the agreement (38.500€). For the purposes of verifying eligibility, if the contract has a duration of less than one year, the amount that would correspond to such contract if it were annual must be indicated in the authorization request.
- » **Purpose:** the purpose of the hiring of personnel with this budget must respond exclusively to the needs of the fellow and must be in the exclusive benefit of the fellowship project. The fellow must request the hiring of personnel specifying the type of personnel needed and the tasks to be performed by the hired person. Under no circumstances the amount can be allocated for personnel not devoted to the research project of the fellow.
- » **Management:** the hiring must be carried out by the same host institution that manages the fellow's contract and the project budget. All the procedures derived from the hiring will be the responsibility of the host institution. The justification of these costs to the "la Caixa" Foundation will be the responsibility of the host institution and may be subject to audits by the "la Caixa" Foundation.

Students with fellowship or internship agreements must also be entered in the "Associated personnel costs" modality and will require authorization in the same way as the personnel hiring.

c) Expenses related to staff not directly hired with the fellowship. The name of the persons not hired with the fellowship amounts, their role in the project and the reason for the expenditure must be indicated.

d) End of fellowship expenses (see section 2.1.2)

e) Other exceptional costs (any other expenditure not explicitly identified as eligible in section 2.1.2)

f) Opening of the deadline for corrections (see section 2.2.1). This is requested by e-mail.

² Call 2025 fellows onwards have a pre-approved budget for IT equipment and a pre-approved budget for scientific equipment. Thus, authorization will only be required once these amounts have been exceeded or in the case of IT items not considered directly eligible under the pre-approved budget (see section 2.1.1).



With the exception of the request for the opening of the deadline for corrections, requests for authorization must be submitted through the Audit platform before or after the expenditure is incurred. In the latter case, the host institution assumes the risk that the "la Caixa" Foundation may not authorize the allocation of an expense that has already been incurred. An individual authorization request must be made for each expense that requires it per fellow and period (with the exception of personnel hiring costs, where a single authorization request can cover more than one fellowship period), and the need for the expense must be explained in the "Comments" section.

2.3. Payment of annual contributions

The **host institution is responsible for requesting the corresponding funds** from the "la Caixa" Foundation. The first annual payment from the "la Caixa" Foundation to the host institution is made after the agreement is signed by both parties. **From the second year onwards, the annual payment is carried out once the economic justification of the expenses incurred in the previous annuity has been assessed as correct.**

However, exceptionally and at the request of the host institution, from the second year, the annual payment may be paid in two instalments:

- » a first payment corresponding to the first annual 50%,
- » a second payment of the remaining 50% when the economic justification for the expenditure incurred in the previous year has been received and assessed as correct.

Payment requests must be issued separately by modality, one for Incoming and one for Retaining.

Call 2023 and later: in the event of the birth of a child of the fellow, the host institution may apply for the amount of the family allowance from the next month after the time of the birth, following the same procedure described in this section.

Payment requests must be sent in digital format to the following email address: facturas@fundacionlacaixa.org. For the correct processing of applications through this system, it will be essential to take into account the following considerations:

- » Only one request per e-mail is accepted.
- » File type: only original requests issued in PDF format are accepted (scanned documents are NOT accepted). **The document does not need to be signed**, an unsigned PDF is preferable to a scanned document that the automatic payment system will not accept.
- » Composition of the mail: it is essential that the order number is indicated on the request.

At the end of the last year of active fellowship and once the last annual economic justification has been validated, the "la Caixa" Foundation will generate a **balance sheet of the justified annuities and will proceed to the economic settlement of the fellowship**. For this purpose, the "la Caixa" Foundation will send a specific settlement form for each fellow with the procedure to be followed. The maximum period for the host institution to carry out the actions indicated in the settlement form is 60 days.

3. Annual scientific progress report

As stipulated in the signed agreement, **fellows must prepare an annual scientific progress report**.

The fellow's scientific supervisor at the host institution must also submit a report supporting the renewal of the fellowship. The renewal of the fellowship depends on the "la Caixa" Foundation's favourable assessment of the two reports provided.

The host institution is responsible for sending the documents to the "la Caixa" Foundation.

3.1. Instructions

The templates can be downloaded from the following link:

<https://sites.fundacionlacaixa.org/fellowships/index.html>

The report consists of 2 parts:

- » **Part 1_Fellow_Annual progress report:** to be filled in by the fellow and signed by the fellow and the supervisor or director of department.
- » **Part 2_Supervisor_Annual progress report:** to be filled in and signed by the supervisor or department director.

The **host institution must verify** that all the sections are filled in as specified in the template and that all actors involved provide their signatures.

3.2. Timeline

The host institution must submit the progress report and renewal letter for every fellow one month before the end of the corresponding annuity (12 months of active fellowship). Periods of temporary leave are not considered as active fellowship. Reduced working hours are considered as active fellowship.

The reports must be submitted to the "la Caixa" Foundation via e-mail.

4. Control actions

As established in the agreement, the "la Caixa" Foundation may carry out any control actions it deems necessary, such as *on-site* monitoring visits and/or audits, in order to ensure the correct functioning of the programme and verify compliance with the agreed procedures.

The institution must also keep the supporting documentation listed in section 2.1.4 for a period of 5 years, and keep it at the disposal of the "la Caixa" Foundation, which may request it for verification during this period.

5. Contact

For any questions on economic justifications that are not resolved in the repository's manuals and guidelines, the contact address is suporteauditoria@contact.fundacaolacaixa.org

For questions regarding the scientific reports, the contact address is beques@contact.fundaciolacaixa.org or the e-mail address of the people in charge of the programme.

Annex I

In the following example of how the transfer of remaining unused research costs works, we assume that the host institution justifies 10.000€ in year 1 and 30.000€ in year 2:

	ANNUITY 1	ANNUITY 2	ANNUITY 3
<i>Justified by the host institution</i>	10.000€	30.000€	
<i>Funds awarded</i>	38.500€	38.500€	38.500€
<i>Funds to justify</i>	38.500€	50.050€	50.050€
<i>Transferable funds</i>	11.550€	11.550€	-

- » In **year 1**, the funds awarded and the funds to justify are the same (38.500€), as there are no previous transfers of funds. In this case, imagine that the host institution justifies 10.000€ (less than 70% of the annual funds awarded). Even though there is a remnant of 28.500€, only 11.550€ (30% of the funds awarded) can be transferred.
- » In **year 2**, the funds awarded are 38.500€ but the total funds that can be justified are 50.050€, as 11.550€ have been transferred from the previous year. The transferred remnants are the first amounts to be spent. In this case, imagine that the host institution justifies 30.000€, which would correspond to:
 - 11.550€ of the funds transferred from year 1,
 - and 18.450€ of the funds awarded for year 2.

/ Given that only 18.450€ of the funds awarded for year 2 have been spent (therefore 70% of the funds awarded for that year has not been reached), the host institution cannot transfer the full remnant of 20.050€ (38.500€ - 18.450€), but only 11.550€ can be transferred to the following year (30% of the funds awarded for year 2).
- » Thus, in **year 3** the host institution will have a total of 50.050€ to spend (38.500€ of funds awarded + 11.550€ transferred from year 2).