



SOP Reference: BCNTB/GOV/003
Standard Operating Procedure for

Cost recovery mechanism and itemised costings

Version number: 2


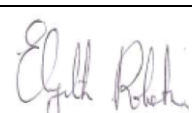
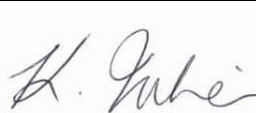
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02/09/2015	Uma Ekbote, Kay Julier, Pip Dyson	Yes	02 09 15

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1.0 PURPOSE AND SCOPE

- 1.1 This Standard Operating Procedure describes the process by which the costs of providing the Materials (as defined herein) will be recovered by Breast Cancer Now.

2.0 DEFINITIONS

- 2.1 Breast Cancer Now, registered company no.09347608, registered charity no. 1160558 in England and Wales, and in Scotland SC045584 shall be referred to as the Charity.
- 2.2 The Breast Cancer Now Tissue Bank shall be referred to as the Tissue Bank.
- 2.3 The researcher applying to access and use the Materials held in the Tissue Bank shall be referred to as the Applicant.
- 2.4 Material Transfer Agreement shall be referred to as the MTA.
- 2.5 Material refers to any Tissue and/or Cells within the Tissue Bank.
- 2.6 Tissue refers to any tissue or fluid taken from the human body.
- 2.7 The Tissue Request is the submitted application for use of the Material held in the Tissue Bank by the Applicant.
- 2.8 The Institutions are University of Leeds, University of Nottingham and Bart's Cancer Institute, Queen Mary University of London, University of Sheffield and University of Southampton.
- 2.9 The Host Organisation is the institute where the material will be used for research purposes.
- 2.10 The direct costs are the costs charged to the charity by the Tissue Bank in order to supply material to an Applicant.
- 2.11 The Corporate Services Directorate refers to the directorate within Breast Cancer Now responsible for all financial, and other business support for Breast Cancer Now.

3.0 COST RECOVERY STANDARD OPERATING PROCEDURE

- 3.1 The Tissue Bank intends to supply FFPE materials, TMAs, matched frozen normal and tumour samples, serum or plasma, RNA and DNA from tissue, data and primary cell cultures.
- 3.2 To maximise the resource, Breast Cancer Now will charge a cost recovery fee to the Host Organisation to meet the direct costs in providing the Material.

- 3.3 Estimated direct costs will be displayed via the Tissue Bank website www.breastcancertissuebank.org for the Materials being applied for.
- 3.4 The direct costs will be calculated by the Tissue Bank Coordinator according to this SOP per individual Tissue Request approved.
- 3.5 The direct costs have been calculated in terms of units as outlined in section 6.1.
 - 3.5.1 The direct costs of a specific Tissue Request will be calculated from per unit supplied and the actual courier costs for delivery of the Material, which may vary from those given as a guide in Section Six.
 - 3.5.2 The charity will recover 67 per cent of the direct costs if the Material is being used within a UK academic research environment where this research is not funded by or on behalf of a commercial enterprise.
 - 3.5.3 The charity will recover 80 per cent of the direct costs if the Material is being used outside UK for academic research use and not funded by or on behalf of a commercial enterprise.
 - 3.5.4 Commercial requests will not be discounted.
 - 3.5.4.1 Full costings will be recovered for Material used for commercial enterprise.
- 3.6 No sums shall include VAT and the Host Organisation or the Applicant shall pay any VAT which may be levied in respect of the subject matter of the MTA in addition to any other sums specified.
- 3.7 No costs recovered from the Applicant or Host Organisation are refundable if the consent permitting the Material to be used for the purposes of research is withdrawn.

4.0 COST RECOVERY MECHANISM - SUMMARY

- 4.1 The Institutions invoice the charity quarterly in arrears for all costs in collecting, preparing, storing and supplying tissue.
- 4.2 When a Tissue Request is approved, the Tissue Bank Coordinator will insert figures for the direct costs of the Materials into the MTA before the MTA is completed.
- 4.3 Applicants receiving Material for use in research not funded by the charity:
 - 4.3.1 The Host Organisation shall pay the Charity the amount specified in the MTA.

4.3.2 The Host Organisation will be invoiced by the Charity; any VAT will be levied at this point and payable by the Host Organisation or Applicant.

4.4 Applicants receiving Material for use in research funded by the Charity:

4.4.1 The Charity shall cover the costs outlined in this SOP.

5.0 COST RECOVERY MECHANISM - DETAIL

5.1 Informing the Host Organisation of the direct costs of the Material:

5.1.1 The Charity will specify the direct costs in Paragraph 5 of Schedule 1 in the MTA.

5.1.2 If the Material is to be used in research funded by the charity, the Tissue Bank Coordinator will inform the Host Organisation that they are not liable to pay the direct costs and that the Charity will pay the direct costs.

5.2 Invoicing the Host Organisation for the direct costs of the Material for use in research not funded by the Charity:

5.2.1 The Corporate Services Directorate will invoice the Host Organisation for the direct costs upon completion of an MTA between the Charity and the Host Organisation and confirmation of receipt of Material by the Host Organisation.

5.2.2 The Tissue Bank Coordinator will be responsible for issuing the Finance Team with instructions to raise an invoice once Material has been supplied. The MTA will be attached to the invoice-raising request to provide the Finance Team with all the relevant details such as amount and Host Organisation to be charged.

5.2.3 If required, the Finance Team will add any VAT charges to the amount to be invoiced.

5.3 In cases where the Material will be used for research funded by the Charity the Host Organisation will not be liable to pay the direct costs and this will be reflected in the MTA between the charity and the Host Organisation.

6.0 ITEMISED COSTINGS

6.1 The table below displays the estimated direct costs to be recovered based on current costs, these will be reviewed periodically.

Activities/Services	Costs
Frozen tissue	
Frozen tissue aliquot	£21.39
Frozen tissue section (8-10µm)	£23.71
Frozen tissue section (4-6µm)	£22.29
FFPE tissue sections	
(8-10µm) thickness	£ 18.47
(4-6µm) thickness	£17.57
Whole blood, Serum, Plasma	
£ 8.00/vial, approximate volume 500 µl	
DNA & RNA	
£ 10.88 /vial ¹ , approximate volume 25 µl	
TMA	
Existing FFPE TMA	£ 0.33/core; section £2.50/section, £ 0.90/additional
Custom or bespoke FFPE TMA	£25.00-28.00/core ²
Primary Cells	
Epithelial and myoepithelial	£150
Fibroblasts	£50
Explants (where there are approximately 10 explants per vial)	£300
Courier	TBD ³

¹ cost varies for any bespoke extraction method

² cost varies pending number of cases per TMA, sections requested and QC to ascertain appropriate block; includes costs for sample retrieval and construction

³ costs vary as per destination

- 6.2 There will be extra costs recovered if the Applicant requires a pathologist's input for samples requested. This will be calculated on a case by case basis.
- 6.3 Postage and packing costs will be based on sample request and location.