

## Match Expenses Eligibility Matrix

Encumbered Funds must be spent directly on the Grant Project or spent on closely related work that supports, extends, or facilitates the Grant Project. This matrix is not intended to be an exhaustive list of allowable and unallowable expenses and does not apply to prevention grantees. Additional guidance regarding authorized expenses for a grant award may be provided by the statutory provisions, Texas Administrative Code (TAC) rules, terms of the grant contract, or the Texas Grant Management Standards (TxGMS). If guidance from TxGMS on a particular issue conflicts with a provision of state law, administrative rule, or the grant contract, then the specific provision shall prevail over TxGMS.

**NOTE:** Expenses that are not otherwise allowable expenses for reimbursement from CPRIT grant funds cannot generally be counted toward the matching funds requirement. See Policy and Procedures Guide § 6.4.3 Examples of Appropriate Matching Funds Expenditures <https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/>.

Expense Type	Description	Academic Research	Product Development
Administrative Services	<ul style="list-style-type: none"> <li>○ Indirect costs associated with the normal business activities of an institution/company and are not readily identified with or directly charged to a specific sponsored project award (i.e., administrative salaries, rent)</li> </ul> <p>P&amp;P Guide § 10.9 Indirect Costs <a href="https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Allowable	Allowable
Advertising and Public Relations Costs	<ul style="list-style-type: none"> <li>○ Advertising to recruit personnel, procure goods and services, dispose of materials, or promote a CPRIT project</li> <li>○ Public relations incurred to communicate with public and press pertaining to specific activities or accomplishments that result from performance of federal/state award</li> <li>○ Costs of displays, demonstrations, exhibits, promotional items</li> <li>○ Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events</li> <li>○ Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings</li> <li>○ Costs of publicizing or directing attention to any individual official or employee</li> </ul> <p>TAC § 703.26(e)(13) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p>	Allowable  Allowable  Unallowable Unallowable  Unallowable Unallowable	Allowable  Allowable  Unallowable Unallowable  Unallowable Unallowable

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Expense Type	Description	Academic Research	Product Development
	P&P Guide § 9.5.4 Unallowable Administrative Costs <a href="https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a>		
Advisory Council Meeting Costs	<ul style="list-style-type: none"> <li>○ Advisory Board members or Board of Director’s Stipends</li> </ul> P&P Guide § 10.8 Other Expense Category <a href="https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a>	Unallowable	Allowable
Alcoholic Beverages	TAC § 703.26(e)(4) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a>  P&P Guide § 9.5.4 Unallowable Administrative Costs <a href="https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a>	Unallowable	Unallowable
Audit Services	P&P Guide § 12.2 Allowable Audit Expense <a href="https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a>	Allowable	Allowable
Bad Debts	<ul style="list-style-type: none"> <li>○ Interest on debt</li> <li>○ Interest on other financial cost</li> </ul> TAC § 703.26(e)(8) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a>  P&P Guide § 9.5.4 Unallowable Administrative Costs <a href="https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a>	Unallowable Unallowable	Unallowable Unallowable
Benefit Replacement Pay	<ul style="list-style-type: none"> <li>○ Benefit replacement pay</li> <li>○ Legislatively mandated pay increases for eligible general revenue-funded state employees at grantee state agencies or universities</li> </ul> TAC § 703.26(e)(9) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a>  P&P Guide § 9.5.4 Unallowable Administrative Costs <a href="https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a>	Unallowable Unallowable	Unallowable Unallowable

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Expense Type	Description	Academic Research	Product Development
Bonuses and Severance Pay	Terms in the Grant Contract	Allowable	Allowable
Communications	<ul style="list-style-type: none"> <li>○ Telephone</li> <li>○ Internet services</li> <li>○ Videoconferencing services</li> <li>○ Postage</li> <li>○ Cell phone stipends (all mobile phone expenses must be through the organization)</li> </ul> <p>P&amp;P Guide § 6.4.3 Examples of Appropriate Matching Funds Expenditures  <a href="https://www.cpritis.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpritis.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	<p>Allowable</p> <p>Allowable</p> <p>Allowable</p> <p>Allowable</p>	<p>Allowable</p> <p>Allowable</p> <p>Allowable</p> <p>Allowable</p>
Compensation	<ul style="list-style-type: none"> <li>○ An employee’s salary amount that exceeds CPRIT’s \$200,000 cap for reimbursement based on that employee’s level of effort documented on the PLOE</li> <li>○ An employee’s salary who works on indirect activities</li> <li>○ Wages and salaries</li> <li>○ Fringe benefits</li> </ul> <p>P&amp;P Guide § 6.4.3 Examples of Appropriate Matching Funds Expenditures  <a href="https://www.cpritis.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpritis.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	<p>Allowable</p> <p>Allowable</p> <p>Allowable</p> <p>Allowable</p>	<p>Allowable</p> <p>Allowable</p> <p>Allowable</p> <p>Allowable</p>
Contributions	<ul style="list-style-type: none"> <li>○ Contributions to a contingency reserve or similar provision for unforeseen events</li> </ul> <p>TAC § 703.26(e)(2) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p> <p>P&amp;P Guide § 9.5.4 Unallowable Administrative Costs  <a href="https://www.cpritis.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpritis.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Unallowable	Unallowable
Deferred Giving	<ul style="list-style-type: none"> <li>○ A charitable remainder annuity trust, a charitable remainder unitrust, or a pooled income fund</li> </ul> <p>TAC § 703.11(d)(6) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p>	Unallowable	Unallowable

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Expense Type	Description	Academic Research	Product Development
Displays, Demonstrations, and Exhibits	P&P Guide § 9.5.4 Unallowable Administrative Costs <a href="https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a>	Unallowable	Unallowable
Donations	P&P Guide § 6.4.3 Examples of Appropriate Matching Funds Expenditures <a href="https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a>	Unallowable	Unallowable
Entertainment	<ul style="list-style-type: none"> <li>○ Amusements</li> <li>○ Social Activities</li> <li>○ Tickets to Shows or Sports Events</li> <li>○ Meals</li> <li>○ Lodging</li> <li>○ Rentals</li> <li>○ Transportation (see Transportation section for full list)</li> </ul> <p>TAC § 703.26(e)(4) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p> <p>P&amp;P Guide § 9.5.4 Unallowable Administrative Costs <a href="https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	<p>Unallowable</p> <p>Unallowable</p> <p>Unallowable</p> <p>Unallowable</p> <p>Unallowable</p> <p>Unallowable</p> <p>Unallowable</p>	<p>Unallowable</p> <p>Unallowable</p> <p>Unallowable</p> <p>Unallowable</p> <p>Unallowable</p> <p>Unallowable</p> <p>Unallowable</p>
Equipment and Other Capital Expenditures	<ul style="list-style-type: none"> <li>○ Tangible, nonexpendable items of equipment having a useful life of more than one year with a unit cost of \$5,000 or more.</li> </ul> <p>P&amp;P Guide § 10.5 Equipment Expense Category <a href="https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Allowable	Allowable
Fines and Penalties	<ul style="list-style-type: none"> <li>○ Costs resulting from violations of or failure to comply with federal, state, local, or Indian tribal laws and regulation</li> </ul> <p>TAC § 703.26(e)(6) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p> <p>P&amp;P Guide § 9.5.4 Unallowable Administrative Costs <a href="https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Unallowable	Unallowable

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Food and Beverages	<ul style="list-style-type: none"> <li>○ Welcome/Recruitment/Teambuilding Gatherings</li> <li>○ Meals for clinical trial patients if included in the grantee’s initial budget</li> </ul> <p>TAC § 703.26(e)(5) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p> <p>P&amp;P Guide § 9.5.4 Unallowable Administrative Costs <a href="https://www.cpritis.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpritis.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	<p>Unallowable</p> <p>Allowable</p>	<p>Unallowable</p> <p>Allowable</p>
Fundraising, Lobbying, and Public Relations Costs	<p>TAC § 703.26(e)(9)(16) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p> <p>P&amp;P Guide Section 9.5.4 Unallowable Administrative Costs <a href="https://www.cpritis.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpritis.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Unallowable	Unallowable
Funds (non-governmental)	<ul style="list-style-type: none"> <li>○ Including private funds, foundation grants, gifts and donations expended on the CPRIT funded project, not ancillary business costs</li> </ul> <p>TAC § 703.11(c)(4) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p>	Allowable	Allowable
Funds (state and/or federal)	<ul style="list-style-type: none"> <li>○ Federal funds, including, but not limited to, American Recovery and Reinvestment Act of 2009 funds, and the fair market value of drug development support provided to the recipient by the National Cancer Institute or other similar programs; State of Texas funds; funds of other states expended on the CPRIT funded project, not ancillary business costs</li> </ul> <p>TAC § 703.11(c) (1-3) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p>	Allowable	Allowable
Honorary Gifts or Gratuitous Payments	<p>TAC § 703.26(e)(7) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p> <p>P&amp;P Guide § 9.5.4 Unallowable Administrative Costs <a href="https://www.cpritis.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpritis.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Unallowable	Unallowable
Immigration Visa fees and Associated Costs	<ul style="list-style-type: none"> <li>○ Longer term, immigration visas</li> <li>○ Short-term, travel visa costs</li> </ul>	<p>Unallowable</p> <p>Allowable</p>	<p>Unallowable</p> <p>Allowable</p>

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	<p>TAC § 703.26(e)(14) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a>                      2 CFR § 200.463 (d)</p> <p>P&amp;P Guide § 9.5.4 Unallowable Administrative Costs  <a href="https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>		
In-Kind Costs	TAC § 703.11(d)(1) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a>	Unallowable	Unallowable
Income earned by the Grant Recipient that is not available at the time of Grant Award	TAC § 703.11(d)(4) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a>	Unallowable	Unallowable
Indirect Costs (unrecovered)	<ul style="list-style-type: none"> <li>○ Not to exceed ten percent (10%) of the Grant Award amount, subject to the following conditions: (A) These costs are not otherwise charged against the Grant Award as the five percent (5%) indirect funds amount allowed under §703.12(c) of this chapter (relating to Limitation on Use of Funds); (B) The Grant Recipient must have a documented federal indirect cost rate or an indirect cost rate certified by an independent accounting firm; and (C) The Grant Recipient is not a public or private institution of higher education as defined by §61.003 of the Texas Education Code</li> </ul> <p>TAC § 703.11(c)(5) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p>	Allowable	Allowable
Insurance	<ul style="list-style-type: none"> <li>○ Liability</li> <li>○ Clinical Trial Insurance</li> <li>○ Other similar types of insurance</li> </ul> <p>TAC § 703.26(e)(10) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p> <p>P&amp;P Guide § 6.4.3 Examples of Appropriate Matching Funds Expenditures  <a href="https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Unallowable Unallowable Unallowable	Allowable Allowable Allowable
Intangible Property	<ul style="list-style-type: none"> <li>○ Non-copyrightable intangible property costing \$500 or more; such as domain names, URLs, software licenses, etc.</li> </ul>	Allowable	Allowable

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	P&P Guide § 10.5 Equipment Expense Category <a href="https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a>		
Interest or Financing Payments	<ul style="list-style-type: none"> <li>○ Interest on borrowing or other financial costs unless specifically authorized by applicable OMB Circulars and/or UGMS.</li> </ul> <p>TAC § 703.26(e)(8) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p> <p>P&amp;P Guide § 9.5.4 Unallowable Administrative Costs <a href="https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Unallowable	Unallowable
Late Fees	P&P Guide § 9.5.4 Unallowable Administrative Costs <a href="https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a>	Unallowable	Unallowable
Legal Expenses	<ul style="list-style-type: none"> <li>○ Legal expenses required for program administration</li> <li>○ Legal expenses for prosecutions of claims against the Federal Government</li> </ul> <p>P&amp;P Guide § 9.5.4 Unallowable Administrative Costs <a href="https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Allowable  Unallowable	Allowable  Unallowable
Legislative Expenses	<ul style="list-style-type: none"> <li>○ Salaries and other expenses associated with lobbying the state or federal legislature or similar local governmental bodies, whether incurred for purposes of legislation or executive direction. This includes the Office of the Governor and/or State legislatures, tribal councils, or other local governmental bodies.</li> </ul> <p>TAC § 703.26(e)(9) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p> <p>P&amp;P Guide § 9.5.4 Unallowable Administrative Costs <a href="https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Unallowable	Unallowable
Maintenance, Operation and Repairs	<ul style="list-style-type: none"> <li>○ Utilities</li> </ul>	Allowable	Allowable

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	<ul style="list-style-type: none"> <li>○ Facility Insurance</li> <li>○ Security</li> <li>○ Janitorial services</li> <li>○ Equipment repairs</li> </ul> <p>Services to keep property in efficient operating condition, that do not add to the permanent value of the property and are not also included in rental charges for the space are allowable.</p> <p>P&amp;P Guide § 10.8 Other Expense Category  <a href="https://www.cpriti.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpriti.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	<p>Allowable</p> <p>Allowable</p> <p>Allowable</p> <p>Allowable</p>	<p>Allowable</p> <p>Allowable</p> <p>Allowable</p> <p>Allowable</p>
Markups	<ul style="list-style-type: none"> <li>○ The amount added to the cost price of goods to cover overhead and profit.</li> </ul>	Unallowable	Unallowable
Materials and Supplies	<p>P&amp;P Guide § 6.4.3 Examples of Appropriate Matching Funds Expenditures  <a href="https://www.cpriti.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpriti.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Allowable	Allowable
Membership Fees/Dues Membership, Subscription, and Professional Activity Costs	<ul style="list-style-type: none"> <li>○ Subscriptions to business, professional, and technical periodicals in the name of the grantee (not an individual employee) grant related and approved by CPRIT</li> <li>○ Membership cost required for conference registrations in the name of the grantee, (not an individual employee) grant related and approved by CPRIT</li> <li>○ Memberships in business, technical, and professional organizations whose primary purpose is lobbying</li> <li>○ Professional association fees or dues for the grantee or an individual employee</li> </ul> <p>TAC § 703.26(e)(12) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p> <p>P&amp;P Guide § 9.5.4 Unallowable Administrative Costs  <a href="https://www.cpriti.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpriti.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	<p>Allowable</p> <p>Allowable</p> <p>Unallowable</p> <p>Unallowable</p>	<p>Allowable</p> <p>Allowable</p> <p>Unallowable</p> <p>Unallowable</p>
Noncash Contributions	<p>TAC § 703.11(d)(3) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p>	Unallowable	Unallowable
Overtime	<p>P&amp;P Guide § 10.2.4 Overtime</p>	Allowable	Allowable



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Patent Fees and Costs	<p>The grantee bears responsibility for costs associated with patents and patent applications claiming their CPRIT-funded inventions, unless the award contract specifically states otherwise.</p> <p>P&amp;P Guide § 5.12 Intellectual Property and Revenue Sharing Terms  <a href="https://www.cpritchestate.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpritchestate.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Unallowable	<p>Allowable</p> <p>Refer to applicable Request for Application</p>
Pre-existing Real Estate of the Grant Recipient Including Building, Facilities and Land	TAC § 703.11(d)(5) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a>	Unallowable	Unallowable
Professional Association Fees or Dues	<ul style="list-style-type: none"> <li>○ For the grantee or individual employee</li> </ul> <p>P&amp;P Guide § 9.5.4 Unallowable Administrative Costs  <a href="https://www.cpritchestate.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpritchestate.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Unallowable	Unallowable
Professional Services	<ul style="list-style-type: none"> <li>○ Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the grantee</li> </ul> <p>P&amp;P Guide § 10.7 Contractual Expense Category            § 10.8 Other Expense Category  <a href="https://www.cpritchestate.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpritchestate.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Allowable	Allowable
Promotional Items	<ul style="list-style-type: none"> <li>○ T-shirts, coffee mugs, buttons, pencils, and candy that advertises or promotes the project or grantee</li> </ul> <p>TAC § 703.26(e)(13) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p> <p>P&amp;P Guide § 9.5.4 Unallowable Administrative Costs  <a href="https://www.cpritchestate.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpritchestate.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Unallowable	Unallowable

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Expense Type	Description	Academic Research	Product Development
Publication and Printing Costs	<ul style="list-style-type: none"> <li>○ Publication costs for electronic and print media, including distribution, promotion, and general handling</li> </ul> <p>P&amp;P Guide § 10.8 Other Expense Category  <a href="https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Allowable	Allowable
Registration Fees (for Conferences and Seminars)	<p>P&amp;P Guide § 10.8 Other Expense Category  <a href="https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Allowable	Allowable
Relocation Expenses	<ul style="list-style-type: none"> <li>○ Lab moves for initial relocation to Texas</li> <li>○ Lab furniture, construction materials, and interior design</li> <li>○ Principal Investigator/individual staff relocation provided these expenses are stipulated in an employment contract, are reasonable, and the documentation including the employment contract and invoices are provided to CPRIT</li> </ul> <p>TAC § 703.26(a)(1) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p>	Unallowable Unallowable Unallowable	Allowable Unallowable Allowable
Rental or Lease of Facilities and Equipment	<ul style="list-style-type: none"> <li>○ Rental costs are allowable to the extent that the rates are reasonable at the time of the decision to lease in light of such factors as rental costs of comparable property, if any; market conditions in the area; the type, life expectancy, condition, and value of the property leased; and available alternatives.</li> </ul> <p>P&amp;P Guide § 10.8 Other Expense Category  <a href="https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cprit.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Allowable	Allowable
Severance Pay	<ul style="list-style-type: none"> <li>○ Must be outlined in employment contract and documentation provided to CPRIT</li> </ul> <p>TxGMS Compensation-Fringe Benefits 2 CFR § 200.431  <a href="https://comptroller.texas.gov/purchasing/grant-management/">https://comptroller.texas.gov/purchasing/grant-management/</a></p>	Allowable	Allowable
Subcontractors	<ul style="list-style-type: none"> <li>○ Grantees may use subcontracts or other relationships with one or more subcontractors described in the application and reflected in the approved budget. The amount of</li> </ul>	Allowable	Allowable

### Match Expenses Eligibility Matrix

Expense Type	Description	Academic Research	Product Development
	<p>subcontract expenditures that can be counted toward match is limited to the percentage of total grant funds paid to the subcontractor during a grant budget year.</p> <p>P&amp;P Guide § 5.13 Requirements Applicable to Subcontractors TAC § 703.26(e)(15) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a></p> <ul style="list-style-type: none"> <li>○ Payments to a subcontractor if the subcontractor working on a Grant Award project employs an individual who is related by marriage or consanguinity to the Principal Investigator, Program Director, Company Representative, Authorized Signing Official, or any person designated as Key Personnel for the same Grant Award project.</li> </ul> <p>P&amp;P Guide § 9.5.4 Unallowable Administrative Costs <a href="https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Unallowable	Unallowable
Taxes	<ul style="list-style-type: none"> <li>○ Taxes that are effectively user fees and cover the cost of the service such as hotel taxes, gasoline taxes, toll roads taxes, or taxes on airfare</li> <li>○ Taxes that are <u>not</u> in effect user fees but are designed to raise general revenue, are not voluntary and are not proportionate to the necessary costs of the service.</li> </ul> <p>P&amp;P Guide § 6.4.3 Examples of Appropriate Matching Funds Expenditures <a href="https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Allowable	Allowable
Tips or Gratuities	<p>P&amp;P Guide § 9.5.4 Unallowable Administrative Costs <a href="https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Unallowable	Unallowable
Training	<ul style="list-style-type: none"> <li>○ Employee training (to the extent that the training is required for grant related activities)</li> </ul> <p>P&amp;P Guide § 10.8 Other Expense Category <a href="https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpr.it.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	Allowable	Allowable

### Match Expenses Eligibility Matrix

Expense Type	Description	Academic Research	Product Development
Transportation	<ul style="list-style-type: none"> <li>○ Airport</li> <li>○ Bus</li> <li>○ Car Services (i.e., Limosines)</li> <li>○ Lyft, Uber</li> <li>○ Rental Car</li> <li>○ Shuttle</li> <li>○ Taxi</li> <li>○ Train</li> </ul> <p>P&amp;P Guide § 10.8 Other Expense Category  <a href="https://www.cpriti.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpriti.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	<p style="text-align: center;">Allowable  Allowable  Unallowable  Allowable  Allowable  Allowable  Allowable  Allowable</p>	<p style="text-align: center;">Allowable  Allowable  Unallowable  Allowable  Allowable  Allowable  Allowable  Allowable</p>
Travel	<ul style="list-style-type: none"> <li>○ Foreign travel related to CPRIT’s funded project (does not require CPRIT prior approval)</li> <li>○ Travel expenses that exceed the GSA per diem limit on hotel rates or meals</li> <li>○ Airfare costs, including cost that exceed coach class airfare</li> <li>○ Third party booking service charges (i.e., Hotel.com service charge)</li> </ul> <p>P&amp;P Guide § 6.4.3 Examples of Appropriate Matching Funds Expenditures  <a href="https://www.cpriti.state.tx.us/about-us/statute-rules-and-grant-policies-guide/">https://www.cpriti.state.tx.us/about-us/statute-rules-and-grant-policies-guide/</a></p>	<p style="text-align: center;">Allowable</p> <p>Provided that the expense is allowed in the grantee’s documented travel policy</p>	<p style="text-align: center;">Allowable</p> <p>Provided that the expense is allowed in the grantee’s documented travel policy</p>
Volunteer Services Furnished to the Grant Recipient	TAC § 703.11(d)(2) <a href="https://www.sos.texas.gov/tac/index.shtml">https://www.sos.texas.gov/tac/index.shtml</a>	Unallowable	Unallowable