



**FSR Required Supporting Documentation**

<p><b>Top Level Documentation</b></p>	<p>Every Financial Status Report (FSR) must include documentation to support grant costs paid during the current reporting period. The grantee should provide a summary report of expenses which can be produced directly from an accounting system or itemized on an Excel spreadsheet.</p> <p>The report must contain the following information:</p> <ul style="list-style-type: none"> <li>• expense categories</li> <li>• itemized expenses</li> <li>• description of items</li> <li>• date paid</li> <li>• amount paid with expense totals by category</li> </ul> <p>If date paid information cannot be found in the summary report, it should be noted on invoices.</p> <p>A payment claimed for a period earlier than the current period should be accompanied by a letter or memo explaining the extenuating circumstance that the payment was not claimed in the appropriate period.</p> <p>In addition to the summary report of expenses, a grantee must provide documentation to support expenses reported for each category listed below.</p>
<p><b>Expense Category</b></p>	<p><b>Standard Documentation</b></p>
<p><b>Personnel</b></p>	<ul style="list-style-type: none"> <li>• Personnel cost report for the pay period including the names, titles, and pay for everyone whose salary is charged to the grant.</li> <li>• Names and titles must match the Personnel Level of Effort Form (PLOE) in CGMS</li> <li>• Changes to personnel must be submitted on the Personnel Level of Effort change request in CGMS and approved by CPRIT.</li> <li>• Non - academic institutions must provide copies of payroll ledger information as well as supporting documentation such as timesheets and payroll statements.</li> </ul>
<p><b>Fringe Benefits</b></p>	<ul style="list-style-type: none"> <li>• Summary of benefits paid including employee name, type of benefit, and the amount with a total</li> <li>• Grantees reporting pooled fringe benefits in accordance with a federally approved fringe benefit rate agreement may report a total fringe amount by employee without categorization of each type of benefit.             <ul style="list-style-type: none"> <li>○ Provide a copy of the agreement that was in effect during the FSR reporting period and the agreement must describe the categories of benefits included in the pool.</li> </ul> </li> </ul>
<p><b>Travel</b></p>	<ul style="list-style-type: none"> <li>• Employee travel reimbursement request form             <ul style="list-style-type: none"> <li>○ To be eligible for grant reimbursement, employee names must match those on the PLOE</li> </ul> </li> <li>• Documentation to support all travel costs.             <ul style="list-style-type: none"> <li>○ mileage logs</li> <li>○ hotel receipts</li> <li>○ airfare receipts</li> <li>○ GSA rate printout for travel location zip code(s)</li> <li>○ public transportation receipts</li> </ul> </li> </ul>



	<ul style="list-style-type: none"> <li>○ meal receipts (not required if traveler claims per diem for meals)</li> <li>○ conference/seminar registration</li> <li>○ copy of CPRIT approval for international travel expenses (initial budget justification or change request)</li> </ul> <ul style="list-style-type: none"> <li>● Grantees must exclude tips and alcohol (unallowable expenses) from any travel reimbursement charged to the grant.</li> </ul> <p><i>Travel costs charged to the grant must be consistent with the State of Texas TexTravel Guide, <a href="https://fm.x.cga.state.tx.us/fmx/travel/texttravel/index.ghg">https://fm.x.cga.state.tx.us/fmx/travel/texttravel/index.ghg</a>.</i></p>
<b>Equipment</b>	<ul style="list-style-type: none"> <li>● Copy of the vendor invoices for all equipment costs <ul style="list-style-type: none"> <li>○ <i>Purchase orders and packing slips are not acceptable forms of supporting documentation</i></li> </ul> </li> <li>● Prior to the actual procurement of the item, equipment purchases must be approved by CPRIT.</li> <li>● Copy of CPRIT approval (initial budget justification or change request)</li> </ul>
<b>Supplies</b>	<ul style="list-style-type: none"> <li>● Summary report with a description of the supply purchased, vendor name, date paid, and amount paid.</li> <li>● Central supply department transactional document</li> <li>● <b>Academic Institution</b> grantees must provide a copy of the vendor invoice for any supply purchase of \$750 or more.</li> <li>● Non - academic institutions must provide invoices to support all expenses regardless of amount.</li> </ul>
<b>Contractual</b>	<ul style="list-style-type: none"> <li>● Subcontractor invoices for all contractual expenses (service contracts and subawards)</li> <li>● Subcontractor expenses claimed against the grant must adhere to the same cost principles regarding allowable and nonallowable expenses as any other expense claimed by the grantee.</li> <li>● It is the grantee's responsibility to apply these cost principles, and grantees may be asked to provide a copy of the subcontractor contract in some cases.</li> </ul>
<b>Other</b>	<ul style="list-style-type: none"> <li>● Summary report with a description of the item purchased, date of purchase, date paid, and amount paid for any expenses that cannot be applied to any of the expense categories above.</li> <li>● Central supply department transactional document</li> <li>● <b>Academic Institution</b> grantees must provide a copy of the vendor invoice for any supply purchase of \$750 or more.</li> <li>● Non - academic institutions must provide invoices to support all expenses regardless of amount.</li> </ul>

- For detailed information about required documentation for costs claimed on a FSR, grantees should refer to Chapter 10 of CPRIT's *Policies and Procedures Guide*.