

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 conflict 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"> ○ 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 (ie. administrative salaries, rent) <p>P&P Guide § 10.9 Indirect Costs https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Allowable	Allowable
Advertising and Public Relations Costs	<ul style="list-style-type: none"> ○ Advertising to recruit personnel, procure goods and services, dispose of materials, or promote a CPRIT project ○ Public relations incurred to communicate with public and press pertaining to specific activities or accomplishments that result from performance of federal/state award ○ Costs of displays, demonstrations, exhibits, promotional items ○ Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events ○ Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings ○ Costs of publicizing or directing attention to any individual official or employee <p>TAC § 703.26(e)(13) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</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 § 9.5.5 Unallowable Administrative Costs https://www.cpr.it.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf		
Advisory Council Meeting Costs	<ul style="list-style-type: none"> ○ Advisory Board members or Board of Director’s Stipends P&P Guide § 10.8 Other Expense Category https://www.cpr.it.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Unallowable	Allowable
Alcoholic Beverages	TAC § 703.26(e)(4) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25 P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cpr.it.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Unallowable	Unallowable
Audit Services	P&P Guide § 12.2 Allowable Audit Expense https://www.cpr.it.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Allowable	Allowable
Background Checks	<ul style="list-style-type: none"> ○ Fees associated with performing background checks prior to hiring personnel are indirect costs 	Unallowable	Allowable
Bad Debts	<ul style="list-style-type: none"> ○ Interest on debt ○ Interest on other financial cost TAC § 703.26(e)(8) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25 P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cpr.it.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Unallowable Unallowable	Unallowable Unallowable
Benefit Replacement Pay	<ul style="list-style-type: none"> ○ Benefit replacement pay ○ Legislatively-mandated pay increases for eligible general revenue-funded state employees at grantee state agencies or universities 	Unallowable Unallowable	Unallowable Unallowable

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	<p>TAC § 703.26(e)(9) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</p> <p>P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>		
Bonuses	Terms in the Grant Contract	Allowable	Allowable
Cancellation Charges	<ul style="list-style-type: none"> ○ Charges incurred for cancellation of a travel reservation or other travel plan are reimbursable if the charge is incurred for a reason related to the CPRIT grant <p>Government Code Title 6, Subtitle B, Chapter 660.015 https://statutes.capitol.texas.gov/Docs/GV/htm/GV.660.htm</p>	Allowable	Allowable
Communications	<ul style="list-style-type: none"> ○ Telephone ○ Internet services ○ Videoconferencing services ○ Postage ○ Cell phone stipends (all mobile phone expenses must be through the organization) <p>P&P Guide § 6.4.4 Examples of Appropriate Matching Funds Expenditures https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Allowable Allowable Allowable Allowable Allowable	Allowable Allowable Allowable Allowable Allowable

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Compensation	<ul style="list-style-type: none"> ○ An employee’s salary amount that exceeds CPRIT’s \$225,000 cap for reimbursement based on that employee’s level of effort documented on the PLOE (\$225,000 is for grants that started 12/1/2024 or later. Earlier grant start dates have a \$200,000 salary cap.) ○ An employee’s salary who works on indirect activities ○ Wages and salaries ○ Fringe benefits <p>P&P Guide § 6.4.4 Examples of Appropriate Matching Funds Expenditures https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	<p>Allowable</p> <p>Allowable Allowable Allowable</p>	<p>Allowable</p> <p>Allowable Allowable Allowable</p>
Conference Sponsorship	<ul style="list-style-type: none"> ○ Costs to sponsor conferences 	Unallowable	Unallowable
Contributions	<ul style="list-style-type: none"> ○ Contributions to a contingency reserve or similar provision for unforeseen events <p>TAC § 703.26(e)(2) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</p> <p>P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Unallowable	Unallowable
Credit Card Processing Fees	<ul style="list-style-type: none"> ○ Are allowable if the fees are reasonable and tied directly to the purchase of an underlying good/service which itself is allowable. 	Allowable	Allowable
Deferred Giving	<ul style="list-style-type: none"> ○ A charitable remainder annuity trust, a charitable remainder unitrust, or a pooled income fund <p>TAC § 703.11(d)(6) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</p>	Unallowable	Unallowable

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Displays, Demonstrations, and Exhibits	P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Unallowable	Unallowable
Donations	P&P Guide § 6.4.3 Examples of Appropriate Matching Funds Expenditures https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Unallowable	Unallowable
Entertainment	<ul style="list-style-type: none"> ○ Amusements ○ Social Activities ○ Tickets to Shows or Sports Events ○ Meals ○ Lodging ○ Rentals ○ Transportation (see Transportation section for full list) <p>TAC § 703.26(e)(4) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</p> <p>P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Unallowable Unallowable Unallowable Unallowable Unallowable Unallowable Unallowable	Unallowable Unallowable Unallowable Unallowable Unallowable Unallowable Unallowable
Equipment and Other Capital Expenditures	<ul style="list-style-type: none"> ○ Tangible, nonexpendable items of equipment having a useful life of more than one year with a unit cost of \$10,000 or more. <p>P&P Guide § 10.5 Equipment Expense Category https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Allowable	Allowable
Fees to Sponsor Conferences	<ul style="list-style-type: none"> ○ Costs for sponsoring conferences is unallowable <p>P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Unallowable	Allowable
Fines and Penalties	<ul style="list-style-type: none"> ○ Costs resulting from violations of or failure to comply with federal, state, local, or Indian tribal laws and regulation 	Unallowable	Unallowable

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	<p>TAC § 703.26(e)(6) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</p> <p>P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cpr.it.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>		
Food and Beverages	<ul style="list-style-type: none"> ○ Welcome/Recruitment/Teambuilding Gatherings ○ Meals for clinical trial patients if included in the grantee’s initial budget <p>TAC § 703.26(e)(5) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</p> <p>P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cpr.it.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</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) and (16) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</p> <p>P&P Guide Section 9.5.5 Unallowable Administrative Costs https://www.cpr.it.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Unallowable	Unallowable
Funds (non-governmental)	<ul style="list-style-type: none"> ○ Including private funds, foundation grants, gifts and donations <p>TAC § 703.11(c)(4) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</p>	Allowable	Allowable
Funds (state and/or federal)	<ul style="list-style-type: none"> ○ 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 	Allowable	Allowable

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	TAC § 703.11(c)(1-3) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25		
Honorary Gifts or Gratuitous Payments	<ul style="list-style-type: none"> ○ Honoraria payments to any grantee advisory committee (Allowable for Academic Research and Prevention grantees if approved in the RFA and confirmed by Program (for example, Multi-Investigator Research Awards (MIRA) grants)) <p>TAC § 703.26(e)(7) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</p> <p>P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	* Unallowable ¹	Unallowable
Immigration Visa fees and Associated Costs	<ul style="list-style-type: none"> ○ Longer term, immigration visas ○ Short-term, travel visa costs <p>TAC § 703.26(e)(14) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25 2 CFR § 200.463 (d)</p> <p>P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Unallowable Allowable	Unallowable Allowable
Incorporation Fees	P&P Guide § 6.4.4 Examples of Appropriate Matching Funds Expenditures https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Allowable	Allowable
In-Kind Costs	TAC § 703.11(d)(1) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25	Unallowable	Unallowable

¹ Honoraria payments are generally unallowable, however, there are exceptions outlined in the description column.

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Income earned by the Grant Recipient not available at the time of Grant Award	TAC § 703.11(d)(4) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25	Unallowable	Unallowable
Indirect Costs (unrecovered)	<ul style="list-style-type: none"> ○ 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 <p>TAC § 703.11(c)(5) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</p>	Allowable	Allowable
Insurance	<ul style="list-style-type: none"> ○ Liability ○ Clinical Trial Insurance ○ Cyber Incident Insurance ○ Other similar types of insurance <p>TAC § 703.26(e)(10) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</p> <p>P&P Guide § 6.4.4 Examples of Appropriate Matching Funds Expenditures https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Unallowable Unallowable Unallowable Unallowable	Allowable Allowable Allowable Allowable
Intangible Property	<ul style="list-style-type: none"> ○ Non-copyrightable intangible property costing \$500 or more; such as domain names, URLs, software licenses, etc. <p>P&P Guide § 10.5 Equipment Expense Category https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Allowable	Allowable

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Interest or Financing Payments	<ul style="list-style-type: none"> ○ Interest on borrowing or other financial costs unless specifically authorized by applicable OMB Circulars and/or UGMS. <p>TAC § 703.26(e)(8) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</p> <p>P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Unallowable	Unallowable
Lab Renovation or Construction Expenses	<ul style="list-style-type: none"> ○ General laboratory or office space remodeling/construction expenses (Allowed if laboratory renovation/construction is directly related to the research, approved in the RFA and confirmed by Program) 	* Unallowable ²	Unallowable
Late Fees	<p>P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Unallowable	Unallowable
Legal Expenses	<ul style="list-style-type: none"> ○ Legal expenses required for program administration ○ Legal expenses for prosecutions of claims against the Federal Government <p>P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Allowable Unallowable	Allowable Unallowable
Legislative Expenses	<ul style="list-style-type: none"> ○ 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. <p>TAC § 703.26(e)(9) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</p>	Unallowable	Unallowable

² Lab renovations or construction expenses are generally unallowable, however, there are exceptions outlined in the description column.

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	<p>P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cpriti.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>		
Maintenance, Operation and Repairs	<ul style="list-style-type: none"> ○ Utilities ○ Facility Insurance ○ Security ○ Janitorial services ○ Equipment repairs <p>Services to keep property in efficient operating condition, that do not add to the permanent value of the property and are also not included in rental charges for the space are allowable.</p> <p>P&P Guide § 10.8 Other Expense Category https://www.cpriti.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</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> <p>Allowable</p> <p>Allowable</p>
Marketing	<ul style="list-style-type: none"> ○ Expenses to market the product or service of the grantee is unallowable. 	Unallowable	Unallowable
Markups	<ul style="list-style-type: none"> ○ The amount added to the cost price of goods to cover overhead and profit. 	Unallowable	Unallowable
Materials and Supplies	<p>P&P Guide § 6.4.4 Examples of Appropriate Matching Funds Expenditures https://www.cpriti.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Allowable	Allowable
Meeting Meals	<ul style="list-style-type: none"> ○ Meals as part of any meeting are not allowed. 	Unallowable	Unallowable
Membership Fees/Dues Membership, Subscription, and Professional Activity Costs	<ul style="list-style-type: none"> ○ Subscriptions to business, professional, and technical periodicals in the name of the grantee (not an individual employee), grant related and approved by CPRIT ○ Membership cost required for conference registrations in the name of the grantee (not an individual employee), grant related and approved by CPRIT ○ Memberships in business, technical, and professional organizations whose primary purpose is lobbying 	<p>Allowable</p> <p>Allowable</p> <p>Unallowable</p>	<p>Allowable</p> <p>Allowable</p> <p>Unallowable</p>

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Expense Type	Description	Academic Research	Product Development
	<ul style="list-style-type: none"> ○ Professional association fees or dues for the grantee or an individual employee <p>TAC § 703.26(e)(12) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</p> <p>P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Unallowable	Unallowable
Noncash Contributions	TAC § 703.11(d)(3) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25	Unallowable	Unallowable
Non CPRIT Grant Funds	<ul style="list-style-type: none"> ○ e.g. National Institute of Health (NIH) or National Cancer Institute (NCI) funds ○ Approval required from Program Manager or Chief Financial Officer ○ When a third-party contractor is paid directly for services done on a project, no money is given to the grantee, and transactional receipts are not available, verification for fair market value to be used in matching is required. 	Unallowable	Allowable
Nonresident Alien Withholding Charge	<ul style="list-style-type: none"> ○ Taxes on certain income earned in the U.S. by foreign individuals and entities is not an allowable expense. 	Unallowable	Unallowable
Overtime	P&P Guide § 10.2.4 Overtime https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Allowable	Allowable
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&P Guide § 5.12 Intellectual Property and Revenue Sharing Terms https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Unallowable	Allowable Refer to applicable Request for Application

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Pre-existing Real Estate of the Grant Recipient Including Building, Facilities and Land	TAC § 703.11(d)(5) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25	Unallowable	Unallowable
Preparation of Corporate Tax Returns	○ Costs to prepare corporate tax returns is <u>only</u> allowable as indirect costs.	Allowable	Allowable
Professional Association Fees or Dues	○ For the grantee or individual employee P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cpriti.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Unallowable	Unallowable
Professional Services	○ 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 P&P Guide § 10.7 Contractual Expense Category § 10.8 Other Expense Category https://www.cpriti.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Allowable	Allowable
Promotional Items	○ T-shirts, coffee mugs, buttons, pencils, and candy that advertises or promotes the project or grantee TAC § 703.26(e)(13) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25 P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cpriti.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Unallowable	Unallowable
Proposal/Preparation Costs	○ Costs to prepare bids, proposals, or applications for potential grant awards. TxGMS 2 CFR § 200.460 Proposal Costs https://comptroller.texas.gov/purchasing/grant-management/	Unallowable	Unallowable

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Publication and Printing Costs	<ul style="list-style-type: none"> ○ Publication costs for electronic and print media, including distribution, promotion, and general handling <p>P&P Guide § 10.8 Other Expense Category https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Allowable	Allowable
Registration Fees (for Conferences and Seminars)	<p>P&P Guide § 10.8 Other Expense Category https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Allowable	Allowable
Relocation Expenses	<ul style="list-style-type: none"> ○ Lab moves for initial relocation to Texas ○ Lab furniture, construction materials, and interior design ○ Principal Investigator/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 <p>TAC § 703.26(a)(1) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25</p>	Unallowable Unallowable Unallowable	Allowable Unallowable Allowable
Rental or Lease of Facilities and Equipment	<ul style="list-style-type: none"> ○ Rental costs are allowable to the extent that the rates are reasonable at the time of the decision to lease considering 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. <p>P&P Guide § 10.8 Other Expense Category https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	Allowable	Allowable
Security Services	<ul style="list-style-type: none"> ○ Necessary and reasonable expenses incurred for protection and security of facilities, personnel, and work products ○ Such costs include, but are not limited to, wages and uniforms of personnel engaged in security activities; equipment; barriers; protective (nonmilitary) gear, devices, and equipment; contractual security services; and consultants. 	Allowable	Allowable

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	TxGMS 2 CFR § 200.457 Plant and Security Costs https://comptroller.texas.gov/purchasing/grant-management/		
Severance Pay	<ul style="list-style-type: none"> ○ Must be outlined in employment contract and documentation provided to CPRIT TxGMS 2 CFR § 200.431 Compensation-Fringe Benefits https://comptroller.texas.gov/purchasing/grant-management/	Allowable	Allowable
Subcontractors	<ul style="list-style-type: none"> ○ Grantees may use subcontracts or other relationships with one or more sub-contractors described in the application and reflected in the approved budget. The amount of subcontract expenditure that can be counted toward match is limited to the percentage of total grant paid to the subcontractor during a grant budget year. P&P Guide § 5.13 Requirements Applicable to Subcontractors https://www.cpriti.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Allowable	Allowable
	TAC § 703.26(e)(15) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25 <ul style="list-style-type: none"> ○ Payments to a subcontractor if the subcontractor working a Grant Award project employes an individual who is a Relative of the Principal Investigator, Program Director, Company Representative, Authorized Signing Official, or any person designated as Key Personnel for the same Grant Award project. P&P Guide § 9.5.5 Unallowable Administrative Costs https://www.cpriti.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Unallowable	Unallowable
Taxes	<ul style="list-style-type: none"> ○ Taxes that are effectively used in terms of fees and cover the cost of the service such as hotel taxes, gasoline taxes, toll roads taxes, or taxes on airfare 	Allowable	Allowable
	<ul style="list-style-type: none"> ○ Taxes that are <u>not</u> on user fees but are designed to raise general revenue, are not voluntary and are not proportionate to the necessary costs of the service. 	Unallowable	Unallowable

Match Expenses Eligibility Matrix

Expense Type	Description	Academic Research	Product Development
	P&P Guide § 6.4.4 Examples of Appropriate Matching Funds Expenditures https://www.cpriti.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf		
Tax Preparation Fees	<ul style="list-style-type: none"> ○ Fees paid to prepare a corporate tax return are allowable as part of their 5% indirect costs <u>only</u>. It is not allowable in other expense categories. 	Allowable	Allowable
Tips or Gratuities	P&P Guide § 9.5.5 Unallowable Administrative https://www.cpriti.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Unallowable	Unallowable
Training	<ul style="list-style-type: none"> ○ Employee training (to the extent that the training is required for grant related activities) P&P Guide § 10.8 Other Expense Category https://www.cpriti.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Allowable	Allowable
Transportation	<ul style="list-style-type: none"> ○ Airport ○ Bus ○ Car Services (ie. Limosines) ○ Lyft, Uber ○ Rental Car ○ Shuttle ○ Taxi ○ Train P&P Guide § 10.8 Other Expense Category https://www.cpriti.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf	Allowable Allowable Unallowable Allowable Allowable Allowable Allowable Allowable	Allowable Allowable Unallowable Allowable Allowable Allowable Allowable Allowable
Travel	<ul style="list-style-type: none"> ○ Foreign travel related to CPRIT’s funded project (does not require CPRIT prior approval) ○ Travel expenses that exceed the GSA per diem limit on hotel rates or meals ○ Airfare costs, including cost that exceed coach class airfare ○ Third party booking service charges (ie. Hotel.com service charges) ○ Airbnb (service and cleaning fees) 	Allowable Provided that the expense is allowed in the grantee’s	Allowable Provided that the expense is allowed in the grantee’s

Match Expenses Eligibility Matrix

Expense Type	Description	Academic Research	Product Development
	<ul style="list-style-type: none"> ○ Payment for travel time <p>P&P Guide § 6.4.4 Examples of Appropriate Matching Funds Expenditures https://www.cprit.texas.gov/media/3947/policies_and_procedures_guide_09222025.pdf</p>	<p>documented travel policy</p> <p>Unallowable</p>	<p>documented travel policy</p> <p>Unallowable</p>
Volunteer Services Furnished to the Grant Recipient	TAC § 703.11(d)(2) https://texas-sos.appianportalsgov.com/rules-and-meetings?interface=VIEW_TAC&part=11&title=25	Unallowable	Unallowable