Working with CPRIT – Grant Contracts and Grant Reporting

Part I: Administrative Rule Changes Affecting Grantees
Part II: Compliance Overview
Part III: Helpful Hints

July 2015
UT Southwestern at a Glance

- **Total Number of CPRIT grants:** 201

<table>
<thead>
<tr>
<th>Program</th>
<th>Number of Awards</th>
<th>Includes 32 recruitment awards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prevention</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Academic Research</td>
<td>191</td>
<td></td>
</tr>
</tbody>
</table>

As of May 20, 2015

- **Cumulative CPRIT funds:** $252,821,420

- **The most of any CPRIT grantee**
Administrative Rule Changes Affecting Grantees

July 2015

Presented by: Kristen Doyle and Cameron Eckel
Introduction

- CPRIT is governed by Health & Safety Code Chapter 102, as well as agency administrative rules.
- New tools to address grantee compliance with state law and administrative rules have been adopted by the CPRIT Oversight Committee.
- The rule changes discussed in this presentation were approved in January and implemented June 1, 2014, with modifications throughout 2014 and 2015.
- This overview is not intended as a comprehensive discussion of all administrative rule changes or the consequences a grantee may face in the event of noncompliance.
- Please consult the administrative rules and contact CPRIT with specific questions. (http://www.cprit.state.tx.us/about-cprit/laws-rules-and-guidelines/).
Sources for Grant Requirements

- State and Federal Statutes – primarily Health & Safety Code Chapter 102
- Administrative Rules – primarily Chapters 701 - 703
- Grant Contract
- Policies & Procedures Guide
- Request for Applications
- Uniform Grant Management Standards (UGMS)
## Summary of CPRIT’s Implementation of the

**January 2013 State Auditor’s Grant Management Recommendations**

<table>
<thead>
<tr>
<th>Recommendations in Chapter</th>
<th>Recommendations Completed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter 1-A 8</td>
<td></td>
</tr>
<tr>
<td>CPRIT should ensure that all grant decisions are free from real or apparent conflicts of interest</td>
<td>8</td>
</tr>
<tr>
<td>Chapter 1-B 7</td>
<td></td>
</tr>
<tr>
<td>CPRIT should ensure the transparency and accountability of its peer review process</td>
<td>7</td>
</tr>
<tr>
<td>Chapter 1-C 2</td>
<td></td>
</tr>
<tr>
<td>CPRIT should verify the accuracy and availability of grantees’ matching funds</td>
<td>2</td>
</tr>
<tr>
<td>Chapter 2-A 2</td>
<td></td>
</tr>
<tr>
<td>CPRIT should establish requirements for advance payments and reimbursements it makes to grantees</td>
<td>2</td>
</tr>
<tr>
<td>Chapter 2-B 5</td>
<td></td>
</tr>
<tr>
<td>CPRIT should improve processes for monitoring grantee expenditures and research progress</td>
<td>5</td>
</tr>
<tr>
<td>Chapter 2-C 2</td>
<td></td>
</tr>
<tr>
<td>CPRIT should strengthen certain contract management processes</td>
<td>2</td>
</tr>
<tr>
<td>Chapter 3 6</td>
<td></td>
</tr>
<tr>
<td>CPRIT should improve its management of the CTNeT research grant and other administrative practices</td>
<td>6</td>
</tr>
<tr>
<td>Chapter 4-A 4</td>
<td></td>
</tr>
<tr>
<td>CPRIT should ensure that contracted services and related costs are reasonable and necessary</td>
<td>4</td>
</tr>
<tr>
<td>Chapter 4-B 3</td>
<td></td>
</tr>
<tr>
<td>CPRIT should ensure that its honorarium payments are appropriate</td>
<td>3</td>
</tr>
<tr>
<td>Chapter 5 2</td>
<td></td>
</tr>
<tr>
<td>CPRIT should ensure that its outsourced information systems maintain valid and reliable grant management data</td>
<td>2</td>
</tr>
<tr>
<td>10 The Legislature should consider clarifying certain statutory requirements to increase transparency and accountability at CPRIT</td>
<td>10</td>
</tr>
</tbody>
</table>

**TOTAL COMPLETED** 51
CPRIT Audit Findings

State Auditor: “...for 85 (84.1 percent) of the 101 reimbursements, or approximately $9.4 million in reimbursements, CPRIT did not obtain detail to support that reimbursed expenditures such as payroll expenses, travel expenses, purchases, and service expenses were reasonable, necessary, and allowable. For those 85 reimbursements, grantees typically provided CPRIT with spreadsheets that summarized the expenditures they reported were related to the CPRIT grant for the applicable reporting period. However, CPRIT cannot ensure the accuracy and appropriateness of grantees’ reported expenditures without obtaining detailed information and adequate documentation to support the expenditures reported on the spreadsheets.” (emphasis added)

Internal Auditor: “We recommend that grantees should be required to provide supporting invoices and receipts for all expenses incurred, including transactions that are internal to a grantee’s entity, and submitted on the Financial Status Report regardless of dollar amount. We also recommend that a detailed description be provided by the grantee to show how the expenditure is appropriate to the award.” (emphasis added)
## Summary of CPRIT’s Implementation of Senate Bill 149

<table>
<thead>
<tr>
<th>Section</th>
<th>Description</th>
<th>Implemented by CPRIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>§102.106-1064</td>
<td>Strengthen conflicts of interest policies and code of conduct; ensure that all grant decisions are free from real or apparent conflicts of interest</td>
<td>✓</td>
</tr>
<tr>
<td>§102.109</td>
<td>Increase the transparency and accountability of CPRIT’s peer review process</td>
<td>✓</td>
</tr>
<tr>
<td>§102.107</td>
<td>Enhance policy role of Oversight Committee</td>
<td>✓</td>
</tr>
<tr>
<td>§102.252</td>
<td>Create the Program Integration Committee and require affirmative approval of grant awards by the Oversight Committee</td>
<td>✓</td>
</tr>
<tr>
<td>§102.254</td>
<td>Establish requirements for advance payments and reimbursements it makes to grantees</td>
<td>✓</td>
</tr>
<tr>
<td>§102.260</td>
<td>Improve monitoring of grantee expenditures and research progress</td>
<td>✓</td>
</tr>
<tr>
<td>§102.262</td>
<td>Employ a Chief Compliance Officer and implement a compliance program</td>
<td>✓</td>
</tr>
<tr>
<td>§102.262</td>
<td>Require transparency in gifts made to CPRIT, its employees, its Oversight Committee members, and any foundation created to support CPRIT</td>
<td>✓</td>
</tr>
<tr>
<td>§102.251</td>
<td>Prohibit awarding a grant to an applicant who has made a gift to CPRIT or related foundation</td>
<td>✓</td>
</tr>
</tbody>
</table>
Overview of Administrative Rule Changes

1. Timely Filing of Financial Status Reports
2. Required Audit and Grantee Eligibility
3. No Cost Extension
4. Submission of Final Close-Out Reports
5. Gifts to CPRIT or Supporting Foundations
6. Matching Funds and Matching Funds Certification
1. Timely Filing of Financial Status Reports

- **Waiver of Reimbursement for Failure to Timely File Financial Status Report**

  - **Background:** A quarterly financial status report’s (FSR’s) due date is 90 days following the end of the state fiscal quarter.

  - **Consequence:** A grantee’s failure to timely submit an FSR will result in the grantee waiving the reimbursement of project costs incurred during the reporting period.

  - 30-day grace period following FSR due date before waiver of reimbursement
  - Deferral requests must be filed on or before the original FSR due date
  - Waiver was first implemented for FSR due on November 29, 2014

Applicable Rule: §703.21
1. Timely Filing of Financial Status Reports

- Due Date and Grace Period for FSRs

<table>
<thead>
<tr>
<th>Fiscal Quarter</th>
<th>Period</th>
<th>FSR Due Date</th>
<th>Last Day of Grace Period</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q1</td>
<td>Sept 1 – Nov 30</td>
<td>Feb 28</td>
<td>Mar 30</td>
</tr>
<tr>
<td>Q2</td>
<td>Dec 1 – Feb 28</td>
<td>May 29</td>
<td>June 28</td>
</tr>
<tr>
<td>Q3</td>
<td>Mar 1 – May 31</td>
<td>Aug 29</td>
<td>Sept 28</td>
</tr>
<tr>
<td>Q4</td>
<td>June 1 – Aug 31</td>
<td>Nov 29</td>
<td>Dec 29</td>
</tr>
</tbody>
</table>

- For example, the Q4 FSR is due on or before November 29.
- The request to defer Q4 reporting until the next FSR due date must be filed on or before November 29. Use a standard "Change Request" form to request the deferral.
- If the Q4 FSR is not filed by November 29 and a deferral request is not filed, then the FSR must be filed by December 29 or the reimbursement for Q4 expenses will be waived.
2. Required Audit and Grantee Eligibility

- **Grantee is Ineligible to be Awarded a New CPRIT Grant or a Continuation Grant Award if Required Audit is Not Timely Filed**

  - **Background:** Grantees expending $500,000+ in state awards during the grantee’s fiscal year must obtain an annual single independent audit or a program specific independent audit.

  - **Consequence:** No reimbursement or advances of grant funds shall be made if required audit and corrective action plan is not submitted by due date. Grantees are not eligible to receive a grant award until delinquent audit is submitted.

  - **Submit audit to CPRIT within 30 days of receipt by grantee, no later than 270 days following close of grantee’s fiscal year (“due date of required audit”)**
  
  - **Grantees may request additional time to file required audit**
  
  - **Extension request must be submitted on or before date audit is due to CPRIT**
  
  - **CPRIT may authorize continued payment of grant funds and/or maintain the eligibility of the grantees to receive grant awards if extension is approved**

**Applicable Rule:** §703.13
2. Recent Change to Audit Requirement

- Change to Audit Rule Regarding Requirements for Public Universities

  - **Background**: State audit advised CPRIT that allowing state institutions to use the Statewide Single Audit did not comply with the single audit requirement in UGMS. CPRIT amended its rules to require an annual independent audit.

  - **New Fulfillment**: State institutions may satisfy the audit requirement by obtaining a program specific audit or an agreed upon procedures engagement.

  - *Rule change effective December 10, 2014*
3. No Cost Extension

- **No Cost Extension (NCE) Submitted at Least 30 Days Prior to the Contract Termination Date**

  - **Background:** Grantees may ask for additional time to complete work on a grant project via a NCE request. NCE duration is six months unless special circumstances justify more time.

  - **Consequence:** A NCE request submitted fewer than 30 days prior to termination date will not be approved.

- **Grantees seeking a NCE must submit request no earlier than 180 days and no later than 30 days prior to the termination date of the grant contract.**

- **Grantee must be in good fiscal and programmatic standing in order to receive NCE approval.**
4. Submission of Final Close-Out Reports

- **Background:** Grantees must file final close-out reports within 90 days of contract termination date.

- **Consequence:** Final reimbursement will not be paid until the close-out reports are filed. Failure to submit all close out documents within 180 days of contract end date results in grantee being ineligible to receive new grant awards or continuation grant awards.

- Final close-out report documents include: FSR, progress report, and other required reports as specified in the grant contract.

- CPRIT rules consider a grantee to be the institution or organization; thus delinquent reports for one project bars all potential primary investigators, project directors, and company representatives at the institution, organization or company from receiving new grant awards.
5. Gifts to CPRIT or Supporting Foundations

- **Applicant is Ineligible to Receive Grant Awards if Applicant Makes a Gift to CPRIT or a Supporting Foundation**

  - **Background:** CPRIT may not award a grant to an applicant who has made a gift to CPRIT on or after June 14, 2013.
  
  - **Consequence:** Any application submitted by a grant applicant that has made a gift to CPRIT or a foundation supporting CPRIT will be withdrawn from consideration for a grant award. The donation must be returned to be eligible.

- Grant applicants include: the principal investigator, program director, company representative, senior member or key personnel listed on the application, officer or director of the applicant, spouses and dependent children of the aforementioned.

- This prohibition also applies to grantees.

- Applicants must certify they have not made a gift to CPRIT at the time of submission and at time of contract execution.

Applicable Rule: §703.3
6. Matching Funds and Matching Funds Certification

- **Suspension/Termination of Grant for Failure to Expend Matching Funds In Accordance with Matching Funds Certification**

**Background:** All research grantees must certify available matching funds prior to the advance or reimbursement of any grant funds.

- **Consequence:** Failure to expend matching funds equal to one-half of the actual amount of the grant award funds distributed for the same period is considered a matching funds deficiency.

- Grantee must file form with CPRIT verifying matching funds expended for the previous project year no later than 60 days from the anniversary of the contract effective date
- CPRIT may withhold reimbursement, require repayment, or terminate the contract depending upon the size of deficiency and amount of time past due date
- Grantee must provide and maintain adequate documentation showing the source of the matching funds at the time of certification

**Applicable Rule:** §703.11
6. Matching Funds Certification for Public and Private Institutions of Higher Education

H&S Code Chapter 102 was changed to allow the dollar-equivalent of the federal indirect cost rate (FICR) as a credit toward required matching funds.

Example:
- University receives a one year grant totaling $500,000
- Required Matching Funds = $250,000 ($500,000 X 50%)
- University’s FICR = 56%
- Of the 50% match required, total match is covered by the FICR credit.

- The matching funds credit is the difference between the FICR and the 5% indirect cost rate allowed by CPRIT
- For any required match amount not covered by FICR credit, grantee must have funds dedicated to the project
- The grantee must file documentation of the FICR with CPRIT and maintain adequate documentation of funds used for match at the time of the certification
CPRIT Administrative Rules – Follow Up

Questions? Contact:

Kristen Doyle, General Counsel, kdoyle@cprit.state.tx.us, 512/305-8486

Cameron Eckel, Staff Attorney, ceckel@cprit.state.tx.us, 512/305-8495
Compliance Overview

July 2015

Presented By: Vince Burgess
CPRIT Compliance Program

- Compliance Program Overview
- Grantee Requirements
- Grantee Training
- Fraud, Waste, & Abuse
CPRIT Compliance Program Overview

The Compliance Program Ensures CPRIT’s Commitment to:

- Our mission
- Transparency
- Accountability
CPRIT Compliance Program Overview

Two Broad Areas of Focus:

Internal (CPRIT Monitoring)
- Training
- Controls

External (Grantee Monitoring)
- Training
- Controls
- Customer Service
CPRIT Compliance Program Overview

STAFFING

The Compliance Program works jointly with CPRIT’s other divisions, including Legal, Operations, Human Resources, and IT, to ensure comprehensive coverage of CPRIT compliance activities.
Grantee Requirements

Grantee Monitoring

Risk Assessment Tool
- Financial Exposure
- Entity Maturity
- Prior Experience

Desk Reviews

Field (On-site) Reviews
Grantee Requirements

**Monitoring vs. Auditing**

**Monitoring is preventative:** Monitoring is an on-going process that agency management has in place to ensure processes are working as intended.

**Auditing is corrective:** Auditing is a formal, systematic and disciplined approach designed to evaluate and improve the effectiveness of processes and related controls.
Grantee Requirements

Types of CPRIT Compliance Monitoring Reviews

Desk Reviews: financial monitoring/reviews conducted during the course of the grant award that seek to verify grantees are expending funds in compliance with specific grant requirements.

Scope of Desk Reviews:
- Financial and Administrative
- Programmatic/Financial Reporting
- Single Audit Review
- Internal Controls
Grantee Requirements

Types of CPRIT Compliance Monitoring Reviews

**On-Site Reviews:** an on-site review is a more comprehensive monitoring activity that involves field visits led by grant compliance staff.

Similar to desk-based reviews, on-site monitoring allows CPRIT staff to assess the capability, performance, and compliance of grantees against applicable state regulations and grant/contract requirements.
Grantee Training

Compliance Training:

• On-Site
• Webinars
• Videos
• Website Resources
What is Fraud?

Simply – fraud is a false representation about a material fact.

Any act that constitutes fraud under applicable federal or state law, including any intentional deception or misrepresentation made by a person with the knowledge that the deception could result in some unauthorized benefit to that person or some other person.
Fraud, Waste & Abuse – What is it?

What is Waste?
Practices that a reasonably prudent person would deem careless or that would allow inefficient or unnecessary use of resources, items, or services.

What is Abuse?
Excessive or improper use of a resource. Intentional destruction, diversion, manipulation, misapplication, or misuse of resources. Extravagant or excessive use as to abuse one’s position or authority.
Fraud, Waste & Abuse

How can I tell if Fraud, Waste, and Abuse are Occurring?

Look for “fraud indicators”

Some of the indicators of fraud include:

• No separation of duties
• Lack of internal controls
• High turnover of personnel
• Unexplained entries or altered records
• Inadequate or missing documentation
• Unauthorized transactions
Fraud, Waste & Abuse

To report fraud, waste and/or abuse, call the Red Flag Reporting at 1-877-647-3335 or go to:

Questions? Contact:

Vince Burgess, Chief Compliance Officer
vburgess@cprit.state.tx.us, 512/305-8453
Helpful Hints for Submitting FSRs and Other Financial Reports

July 2015

Presented By: Dan Limas
Helpful Hints

1. Submitting expenses.

- All expenses submitted for reimbursement must have been paid during the quarter reported. No accrued expense should be reported on the FSR.
2. Submitting invoices with dates outside the current reporting period.

- Invoices should not reflect dates outside the reporting period.

- CPRIT will accept invoices (with prior dates within 90 days of reporting period) only with management justification for late submission.

- Invoices with dates after the reporting period must be submitted in the following quarter after they are paid.
Helpful Hints

3. Employee positions previously approved on grant payroll should be listed on the Personnel Level of Effort form in CGMS or Non-Key CPRIT Grant Personnel Update form (see example)

- If you are submitting salary expenses for an employee on the financial status report show position name and title on the Personnel Level of Effort prior to submitting for payment.

- When grantee determines personnel working on the grant, update the Personnel Level of Effort or Non-Key CPRIT Grant Personnel Update form.

- CPRIT will not reimburse salary for employees not listed on the Personnel Level of Effort or the Non-Key CPRIT Grant Personnel Update form.
• Non-Key Personnel change form allows grantees to report personnel changes to CPRIT grant and does not require approval.

• The form can be found on the CPRIT website on the Grantee Resources page.

• Changes in Key Personnel such as the PI or Co PI should be reported in CGMS on the Personnel Level of Effort Form.
Non-Key CPRIT Grant Personnel Update Form

Grant recipients should complete this form to document the names of each non-key employee whose salary or partial salary is paid by a CPRIT grant. CPRIT uses this information to verify payroll information submitted by grant recipients for reimbursement requests, so grant recipients should submit a new form each time non-key grant personnel changes. This form may not be used to submit changes to key personnel, such as the Principal Investigator or Program Director. Changes to key personnel or their level of effort must be submitted on the Personnel Level of Effort form in the CPRIT Grants Management System and approved by CPRIT.

<table>
<thead>
<tr>
<th>Grant ID</th>
<th>Principal Investigator/Project Director</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Employee Name 1</th>
<th>Role on Project (ex: graduate student, post-doctoral fellow, lab technician, etc.)</th>
<th>Initial Date of Employment (MM/DD/YY)</th>
<th>End Date of Employment (MM/DD/YY)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Reason for Update

Employee Name 2

<table>
<thead>
<tr>
<th>Employee Name 2</th>
<th>Role on Project (ex: graduate student, post-doctoral fellow, lab technician, etc.)</th>
<th>Initial Date of Employment (MM/DD/YY)</th>
<th>End Date of Employment (MM/DD/YY)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Reason for Update

Employee Name 3

<table>
<thead>
<tr>
<th>Employee Name 3</th>
<th>Role on Project (ex: graduate student, post-doctoral fellow, lab technician, etc.)</th>
<th>Initial Date of Employment (MM/DD/YY)</th>
<th>End Date of Employment (MM/DD/YY)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Reason for Update

Employee Name 4

<table>
<thead>
<tr>
<th>Employee Name 4</th>
<th>Role on Project (ex: graduate student, post-doctoral fellow, lab technician, etc.)</th>
<th>Initial Date of Employment (MM/DD/YY)</th>
<th>End Date of Employment (MM/DD/YY)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Reason for Update

Employee Name 5

<table>
<thead>
<tr>
<th>Employee Name 5</th>
<th>Role on Project (ex: graduate student, post-doctoral fellow, lab technician, etc.)</th>
<th>Initial Date of Employment (MM/DD/YY)</th>
<th>End Date of Employment (MM/DD/YY)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Reason for Update

Employee Name 6

<table>
<thead>
<tr>
<th>Employee Name 6</th>
<th>Role on Project (ex: graduate student, post-doctoral fellow, lab technician, etc.)</th>
<th>Initial Date of Employment (MM/DD/YY)</th>
<th>End Date of Employment (MM/DD/YY)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Reason for Update

Employee Name 7

<table>
<thead>
<tr>
<th>Employee Name 7</th>
<th>Role on Project (ex: graduate student, post-doctoral fellow, lab technician, etc.)</th>
<th>Initial Date of Employment (MM/DD/YY)</th>
<th>End Date of Employment (MM/DD/YY)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Reason for Update

Employee Name 8

<table>
<thead>
<tr>
<th>Employee Name 8</th>
<th>Role on Project (ex: graduate student, post-doctoral fellow, lab technician, etc.)</th>
<th>Initial Date of Employment (MM/DD/YY)</th>
<th>End Date of Employment (MM/DD/YY)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Reason for Update

If you need additional space to list other employees, please use page 2.

Signature of Authorized Signing Official

Date Signed

When completed and signed, this form should be uploaded as an ad hoc document in the CPRIT Grants Management System with a document name of YYMMDD_Non-Key Personnel Update (i.e., 20150621_Non-Key Personnel Update).
Gift Card Certification Form

- Created to assist grantees reporting incentives given to individuals who participate in clinical testing without compromising HIPPA protected information.

- Available on the CPRIT website on the Grantee Resources page.

**Gift Card Certification Form for CPRIT Grants**

Grant recipients seeking reimbursement for otherwise allowable gift card expenditures must complete and submit this form to support the reimbursement request. **A separate form is required for each gift card denomination amount provided to project participants.** By submitting this form to CPRIT, you are certifying the accuracy of the information provided.

<table>
<thead>
<tr>
<th>Project ID</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date of Event</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date of Gift Card Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Enter if different than event date</em></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Denomination value of gift card</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Only one denomination per form</em></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total gift cards purchased</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Report total number of gift cards of the same denomination (attach receipts)</em></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total gift cards distributed</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>Report total number of gift cards of the same denomination</em></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

**Instructions:**

1. Fill out all information on the form above. Use "N/A" if necessary. Do not leave a blank line.
2. If the total number of gift cards purchased is different than the total number distributed, provide separate, written information related to the final disposition of the gift cards that were not distributed. Submit the information with this form.
3. Attach all information evidencing that participants received the gift cards (e.g. sign-in sheets, letters, etc.).
4. IF YOU ARE UNABLE TO PROVIDE COMPLETE INFORMATION EVIDENCING THAT PARTICIPANTS RECEIVED GIFT CARDS DUE TO FEDERAL OR STATE LAW REGARDING PATIENT CONFIDENTIALITY, then submit the redacted information. The Program Director and another individual with access to the full information must complete the certification below.

I have reviewed the complete information evidencing that participants received gift cards reported herein. By my signature below, I certify that the complete information indicates that the gift cards were distributed to specific individuals that participated in the program.

<table>
<thead>
<tr>
<th>Program Director Name (printed)</th>
<th>Name/Title of person reviewing information (printed)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Program Director (signature)</th>
<th>Person Reviewing information (signature)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date:</th>
<th>Date:</th>
</tr>
</thead>
</table>
Helpful Hints

4. Submitting reimbursement for expenses not listed and approved in initial project budget.

- A major expense not itemized in the approved budget, will not be reimbursed without program management approval, i.e. tuition, stipends, equipment, gift cards, and office furniture.

- When submitting a reimbursement request, for gift card incentives, a log of recipients with their signature and date when they received the card.

- All furniture purchases must be approved by program managers and listed on the project budget.
Unallowable Costs

- Equipment purchases are not allowed unless they were initially budgeted and approved in the CPRIT proposal. *All equipment purchases must be approved by CPRIT prior to purchase.*

- Cost transfers processed after 90 days are unallowable. Reconciliations are allowed to if grantee is making corrections to bookkeeping errors.

- Invoices posted after the end of a financial quarter are unallowable. These costs should be reported in the following quarter’s financial status report as part of the reimbursement report.

- Clothing purchases such as uniforms, lab coats, boots, etc. necessary to perform the project work are unallowable unless they are listed in the approved grant budget.

- CPRIT will only cover insurance costs when insurance is purchased through the rental car agency.

- Cell phone charges paid as supplemental payroll are unallowable; however, payments directly to a cell phone provider are allowable.
Budget Request Change

- A grantee may move funds among existing categories as long as it does not exceed 10% of budget.

- A change greater than 10% must have prior CPRIT approval.
  - Revised budget and justification must submitted to CPRIT.

- A carry forward request for funds unexpended must be submitted at the end of the budget year before a budget request can be submitted.
Helpful Hints

5. Interdepartmental charges must be supported by adequately documentation.

- CPRIT will accept documentation from the organization that details the interdepartmental charges (services/supplies) that were made.
Helpful Hints

6. Grantee must provide a vendor invoice – purchase orders are not allowed.

- Vendor invoices over $750 in supplies category must be provided for all expenses that are reported on the financial status report.
Helpful Hints

7. Submitting travel reimbursement request

- The following must be provided for all travel expense reported: receipts for Hotel, Airfare, Car Rental and Travel Mileage Logs, grantee should refer to Google Maps to calculate travel mileage.

- Tips, alcohol, & meals for meeting are unallowable.

Helpful Tip: Sequence for Submitting Requests

• In order to submit a change request, all programmatic and financial reports must have been submitted and approved.

• If a report is not submitted, the change request will not be processed.

• Reporting System only allows for submission of one FSR at a time. Reports must be submitted in sequential order.
Other Financial Reports

- Annual Inventory Reports
- HUB (Historically Underutilized Business) Report
- Revenue Sharing Report
- Matching Funds Certification Report
- SAD (Single Audit Determination) Report
- Single Audit Report
Helpful Hints for Submitting FSRs and Other Financial Reports

Questions? Contact:

Dan Limas, Grant Accountant
dlimas@cprit.state.tx.us, 512/305-8479