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THE CPRIT GRANT POST-AWARD PROCESS: A-Z

CY2017

WELCOME & INTRODUCTIONS


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TRAINING OVERVIEW

- Compliance Program
- Required Reporting
- Change Requests/Grant Closeout
- Administrative Rule Changes

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GRANT REQUIREMENTS SOURCES

- Texas Health and Safety Code Chapter 102
- Texas Administrative Code, Title 25, Chapters 701–703
- CPRIT Policies and Procedures Guide
- Uniform Grant Management Standards
- Grant Contract
- Request for Applications (RFA)

GRANTEE RESOURCES

Grantee Resources

<http://www.cprit.texas.gov/funded-grants/grantee-resources/>

Statutes, Rules, & Policy Guide

<http://www.cprit.texas.gov/about-cprit/laws-rules-and-guidelines/>

COMMON ACRONYMS

- ASO – Authorized Signing Official
- AUP – Agreed Upon Procedures
- CARS – CPRIT Application Receipt System
- CGMS – CPRIT Grants Management System
- CR – Company Representative
- FICR – Federal Indirect Cost Rate
- FSR – Financial Status Report
- HUB – Historically Underutilized Business
- MCC – Matching Compliance Certification

COMMON ACRONYMS

- NCE – No Cost Extension
- OC – Oversight Committee
- PI – Principal Investigator
- PD – Program Director
- PLOE – Personnel Level of Effort
- RFA – Request for Applications
- SAD – Single Audit Determination
- TAC – Texas Administrative Code
- UGMS – Uniform Grant Management Standards

COMPLIANCE PROGRAM OVERVIEW

Post-Award Grant Monitoring

- On-Boarding / Annual Training
 - ASO & at least one other grantee employee
- Risk Assessments (Annually/Quarterly)
- Compliance Monitoring Reviews
 - Desk Reviews, On-site Reviews, Ad-hoc Reviews
- FSR 2nd Level Reviews
- Annual Attestation
- Single Audit Reviews

ANNUAL ATTESTATION

➢ Self-certification checklist covering the following 12 areas:

- *Policies and Procedures
- Accounting System Software
- Financial Reporting
- Cost Allowability
- Cash Management
- Budget Control
- Payroll and HR
- Travel
- Personnel
- Safeguarding Property
- Procurement
- Subcontractors

*Revenue Sharing P&Ps required for all grantees

*Matching Funds P&Ps required for Academic Research & Product Development Research

GRANTEE TRAINING REQUIREMENT

CPRIT Administrative Rule 703.22

- A Grant Recipient that is approved for a Grant Award for the first time on or after September 1, 2015 shall complete an initial compliance training program. The training must be completed prior to receiving disbursement of Grant Award funds.
- All Grant Recipients shall complete an annual compliance training program by November 1, 2016 and annually by November 1st of each year thereafter.

GRANTEE TRAINING REQUIREMENT

- Who must attend?
 - Authorized Signing Official (ASO) and at least one other grantee employee
- Training Modalities
 - On-Site Trainings
 - Webinars
 - Online Training Tutorials

FRAUD, WASTE, & ABUSE

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 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

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FRAUD, WASTE, & ABUSE

How can I tell if Fraud, Waste, or Abuse is occurring?

Common fraud 'indicators':

- No separation of duties
- Lack of internal controls
- High turnover of personnel
- Unexplained entries or altered records
- Inadequate or missing documentation
- Unauthorized transactions

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FRAUD, WASTE, & ABUSE

How do I Make a Report?
(Users can remain anonymous)
Use Client Code #5124633190

Call	1-877-64-RedFlag (1-877-647-3335)
Online	www.RedFlagReporting.com

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FRAUD, WASTE, & ABUSE



Red Flag Reporting
Report concerns safely, securely and anonymously 24/7.
If you are uncomfortable with a situation, *Be Proactive*.
Red Flag Reporting is your hotline for:
• fraudulent activity/ theft,
• misconduct,
• safety violations,
• unethical behavior.
Protect your organization and your co-workers.
Because Every Employee Deserves to Feel Protected and Safe.

Click www.RedFlagReporting.com
or
Call 1-877-664-RedFlag (1-877-667-3333)
Client Code: 5124633190

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GRANT CONTRACT

- Recitals
- Articles 1-9
- Attachment A – Project Description, Goals & Timelines
- Attachment B – Detailed Approved Budget Form
- Attachment C – Assurances and Certifications
- Attachment C *Part 2 – Matching Funds Requirement
- Attachment D – Intellectual Property & Revenue Sharing
- Attachment E – Reporting Requirements

*For Academic Research and Product Development Research Grants

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COMMON COMPLIANCE REVIEW FINDINGS

- Procurement Process (Vendor Selection)
- Subcontractor Monitoring
- Debarment Checks
- Cash Management (Interest-Bearing Account)
- Policies and Procedures

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COMMON COMPLIANCE REVIEW FINDINGS

- CPRIT Acknowledgment in Publications
- Single Audit Determination (SAD) Form Errors
- Matching Compliance Certification (MCC) Errors
- FSR Reporting Errors
- Timely Submission of Required Reporting

GRANT COMPLIANCE MONITORING


- **Procurement Process** (Vendor Selection)
[UGMS, Subpart C.36, Texas Government Code 2254]
- **Subcontractor Monitoring**
[Contract Section 2.08, Policies and Procedures Guide: Flow-Down Requirements, and Uniform Grant Management Standards, Subpart C]

GRANT COMPLIANCE MONITORING

- **Duty to notify** [Contract Section 9.07]
Grantee must notify CPRIT's executive director at the same time it is required to notify any Federal or State entity of any unexpected adverse event or condition that materially impacts the performance or general public perception of the conduct or results of the Project and Institute-Funded Activities

GRANT COMPLIANCE MONITORING


- **Debarment Checks**
[Contract Attachment C, Section C1.05 & C1.06]
- **Subawardee Contribution Towards Match**
[T.A.C. 703.11(c)(6)] The subcontractor's or subawardee's portion of otherwise allowable Matching Funds for a Project Year may not exceed the percentage of the total Grant Funds paid to the subcontractor or subawardee for the same Project Year.



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GRANT COMPLIANCE MONITORING

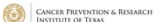
- **Use of Logo** – name and state seal
 - <http://www.cprit.texas.gov/news/media-center/>
- **Acknowledgement in all materials** (peer-reviewed journals, publications, etc.) regarding the work associated with Institute-funded activities [Contract Section 9.04]
- Submit electronic version of final peer-reviewed manuscripts that arise from grant funds to PubMed Central



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CONSEQUENCES OF NON-COMPLIANCE

- Withhold Reimbursement/Advancements
- Waive Reimbursement
- Termination of the Grant
- Ineligible to receive additional grants



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GIFTS TO CPRIT

- CPRIT may **not** award a grant to an applicant who has made a gift to CPRIT on or after June 14, 2013
- Applicants must certify they have not made a gift to CPRIT at the time of submission and at the time of contract execution
- An 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 in order for the applicant to be eligible

GIFT CARD CERTIFICATION FORM

- Required from grant recipients seeking reimbursement for otherwise allowable gift card expenditures
- A separate form is required for each gift card denomination amount provided to project participants.
- Reimbursement occurs after documented issuance of gift cards

Gift Card Certification Form for CPRIT Grants

Grant recipients seeking reimbursement for otherwise allowable gift card expenditures must complete and submit this form to request the related amount request. It is required that the recipient of the gift card and the recipient of the reimbursement be the same person. By submitting this form to CPRIT, you are certifying the accuracy of the information provided.

Cardholder Name	Card Number	Card Expiration Date	Cardholder Signature

Instructions:

- Fill out all information on the form above. Use "N/A" if necessary. Do not leave a blank line.
- If the total number of gift cards provided is different than the total number of cardholder names, include additional information on the back of the form to explain the difference.
- Signatures must be provided for all cardholders.
- If you are unable to provide complete documentation regarding that participant's receipt of gift cards to the federal or state law enforcement or other appropriate authority, you must include a statement on the back of the form explaining the reason.

I have reviewed the complete information on this form and certify that the information provided is true and correct. I understand that the reimbursement amount will be based on the information provided on this form.

Program Director Name (printed): _____ Name Title of person entering submission (printed): _____

Program Director (signature): _____ Date: _____

Program Director (signature): _____ Date: _____

RECORD RETENTION

- All grantees and their subcontractors paid with grant funds are expected to create and maintain **complete** and **auditable** fiscal records.
- The grantee **must** make all documents and electronic records related to the grant contract available for inspection during regular working hours upon the request for review, investigation, or audit.
- Annual financial statements, tax returns, and budgets may be requested.

COMPLIANCE PROGRAM/MONITORING

Q & A

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REPORTING REQUIREMENTS

- Financial Status Reports (FSRs)
- Matching Compliance Certification (MCC)
- Inventory Report
- Revenue Sharing Form
- Historically Underutilized Businesses Report (HUB) / Texas Suppliers Form
- Single Audit Determination (SAD)
- Progress Reports

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REPORTING REQUIREMENTS

Annual

- Inventory Report
- Revenue Sharing Report
- HUB/Texas Suppliers Form
- Matching Compliance Certification*
- Single Audit Determination Form
- Annual Progress Report
- Audit Report

* ONLY applies to Academic Research/
Product Development Research Grants


Quarterly

- Financial Status Report
- Quarterly Progress Report**

** ONLY applies to Prevention Grants

Periodic


- Interim / Tranche Report

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REQUIRED REPORTING & DUE DATES

- **Financial Status Reports (FSRs)**
 - Due 90 days after the state fiscal quarter
- **Matching Compliance Certification (MCC)**
 - Due 30 days following the FSR due date of the last quarter of the grantee's project year
- **Progress Reports**
 - **Quarterly** – due 15 days after the state fiscal quarter
 - **Annual** – due 60 days after the anniversary of the contract effective date
 - **Tranche/Interim** – due upon completion of specific milestone/per program requirements

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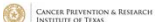
REQUIRED REPORTING & DUE DATES

- **Inventory Report**
 - Due 60 days after the anniversary of the grant contract effective date
- **Revenue Sharing Form**
 - Due 60 days after the anniversary of the grant contract effective date
- **Historically Underutilized Business Report (HUB) / Texas Suppliers Form**
 - Due 60 days after the anniversary of the grant contract effective date

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REQUIRED REPORTING & DUE DATES

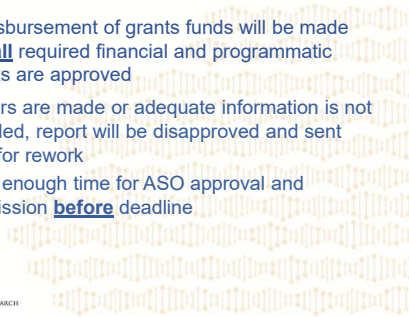
- **Single Audit Determination (SAD)**
 - Due 60 days after the anniversary of the grant contract effective date
- **Final Reporting/Close Out Documents**
 - Due 90 days after the grant contract termination date
 - **Except Final FSR** - due 90 days following the end date of the last state fiscal quarter that includes the termination date of the grant contract

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REPORTING

Tips & Hints

- No disbursement of grants funds will be made until **all** required financial and programmatic reports are approved
- If errors are made or adequate information is not provided, report will be disapproved and sent back for rework
- Allow enough time for ASO approval and submission **before** deadline



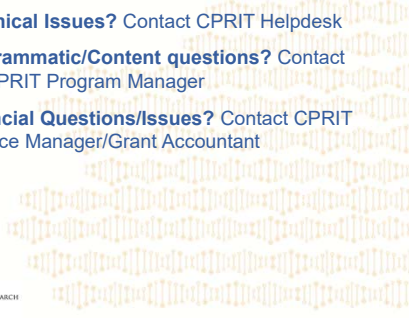
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REPORTING

Tips & Hints

- **Technical Issues?** Contact CPRIT Helpdesk
- **Programmatic/Content questions?** Contact the CPRIT Program Manager
- **Financial Questions/Issues?** Contact CPRIT Finance Manager/Grant Accountant



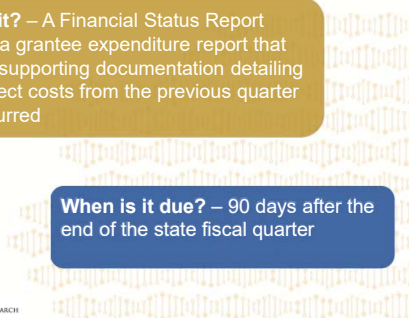
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REPORTING - FSRs

What is it? – A Financial Status Report (FSR) is a grantee expenditure report that requires supporting documentation detailing how project costs from the previous quarter were incurred

When is it due? – 90 days after the end of the state fiscal quarter




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REPORTING - FSRs

Fiscal Quarter/ Reporting Period	FSR Due Date	Last Day of Grace Period
Sept 1 – Nov 30	Feb 28	Mar 30
Dec 1 – Feb 28	May 29	June 28
Mar 1 – May 31	Aug 29	Sept 28
June 1 – Aug 31	Nov 29	Dec 29

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REPORTING - FSRs

- Grantees have a 30 day grace period after the FSR Due Date
- Reimbursement of project costs incurred during the reporting period **will be waived** if the FSR is not submitted within 30 days of the FSR due date

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REPORTING - FSRs

- Grantees can request a deferral for filing an FSR; however, the deferral request must be submitted **on or before** the FSR Due Date
- Deferral Process Overview
 - If approved, FSR must still be submitted in CARS-CGMS with zero expenses
 - Expenses should be included in the subsequent FSR

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REPORTING - FSRs

- The grantee should provide a summary report of expenses, such as a general ledger (GL), which can be produced directly from an accounting system or itemized on an Excel spreadsheet
- The report must contain the following information: expense categories, itemized expenses, description of items, date paid, and amount paid with expense totals by category
- If date paid information cannot be found in the summary report, **it should be noted on invoices**

REPORTING - FSRs

Timesheets/Other Records of Actual Time Worked

- Except as noted for employees of governmental entities and for grantees that have received approval to use substitute timekeeping methods, time sheets or other records of actual hours worked must:
 - Reflect an after-the-fact distribution of the actual time spent on each activity;

REPORTING - FSRs

Timesheets/Other Records of Actual Time Worked - cont.

- Be signed by the employee and supervisor having first-hand knowledge of the activities performed by the employee. An electronic means to sign timesheets is acceptable provided the grantee can demonstrate and document that only the employee's actions would result in the identification of the activities to be charged, and that it complies with UGMS (Attachment B, paragraph 11.h);

REPORTING - FSRs

Timesheets/Other Records of Actual Time Worked – cont.

- Be prepared at least monthly and coincide with one or more pay periods;
 - Account for the total activity for which employees are compensated by the organization; and
 - Identify the various programs/cost objectives and time that the employee worked each day on a specific program/cost objective.
- Budget estimates, time studies or other distribution percentages determined before the services are performed **do not** qualify as support for grant expenses.

REPORTING - FSRs

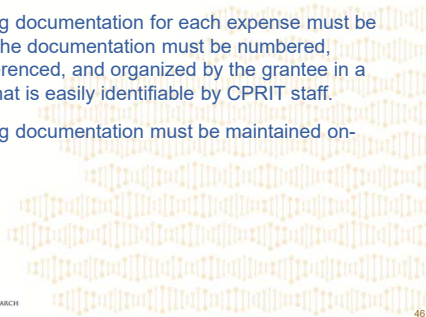
- Report only expenses **paid** during the current reporting period
- **Payroll is an exception to this requirement**
- A payment claimed for a period earlier than the current period should be accompanied by a letter or memo explaining the extenuating circumstance that the payment was not claimed in the appropriate period
- In addition to the summary report of expenses, a grantee must provide documentation to support expenses reported for each category

REPORTING - FSRs

- Grantee must summarize and tie all submissions where applicable. Failure to accomplish this could delay reimbursement.
- CPRIT program staff will check totals and will not piece together general ledger total or interpret accounting practices

REPORTING - FSRs

- Supporting documentation for each expense must be legible. The documentation must be numbered, cross referenced, and organized by the grantee in a manner that is easily identifiable by CPRIT staff.
- Supporting documentation must be maintained on-site

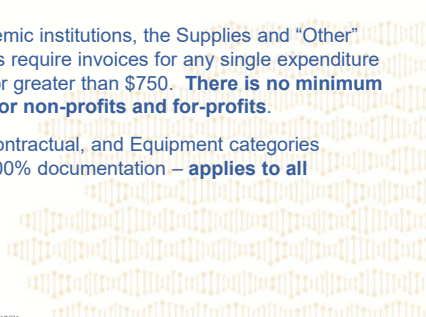


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REPORTING - FSRs

- For academic institutions, the Supplies and "Other" categories require invoices for any single expenditure equal to or greater than \$750. **There is no minimum amount for non-profits and for-profits.**
- Travel, Contractual, and Equipment categories require 100% documentation – **applies to all grantees**

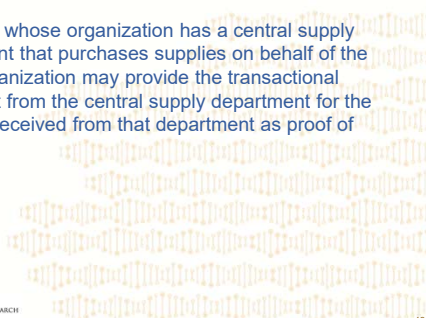


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REPORTING - FSRs

- A grantee whose organization has a central supply department that purchases supplies on behalf of the entire organization may provide the transactional document from the central supply department for the supplies received from that department as proof of expense




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REPORTING - FSRs

- Travel authorization and expense reports must be signed by the traveler and approved by the employee's supervisor. A separate travel expense report should be submitted with all supporting documentation for each trip taken.
- Travel expense report should include the following:
 - Grantee Name
 - Grant ID
 - Printed Name of the employee traveling
 - Date(s) of travel
 - Purpose of the travel
 - An itemization of expenses
- If per diem for meals is requested on the travel authorization an expense report and meal receipts are not required.

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REPORTING - FSRs


- Expenses for alcohol and gratuity are **unallowable**
- A grantee whose organization has a central travel department that books airline flights for all employees may provide the transactional document from the central travel department for airfare purchases as proof of expense (should be accompanied by a travel authorization and expense report)

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REPORTING - FSRs

Contractual Expense Category

- Indirect costs included on contractual invoices are non-allowable, unless the grantee is counting those indirect costs towards their 5% indirect costs reimbursement limit.

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REPORTING - FSRs

Contractual Expense Category

- Documentation for grantee contractor travel expenses claimed under contractual should include the following:
 - Show the name or position of the traveler and provide detail about the costs by category, such as a breakdown of amounts for airfare, mileage, hotel, meals and other travel related costs.
 - If the contractor is not claiming per diem, documentation for meals and for taxi should include receipts for verification that no alcohol or tips are being included in the reimbursement.

PLOE & NON-KEY PLOE


- Employee positions listed in the approved budget should be listed on the Personnel Level of Effort (PLOE) in CARS / CGMS
- If you are submitting salary expenses for an employee on the financial status report, show the position name and title on the PLOE prior to submitting for payment
- Changes in Key Personnel should be reported in CARS-CGMS on the Personnel Level of Effort Form
 - Key Personnel are defined as Principal Investigator, Program Director, and/or Company Representative

PLOE & NON-KEY PLOE

- Non-Key PLOE form allows grantees to report personnel changes to the CPRIT grant and does not require CPRIT approval
- Non-Key PLOE form can be found on the CPRIT website, Grantee Resources Page: <http://www.cprit.texas.gov/funded-grants/grantee-resources/>

COMMON FSR REPORTING ERRORS

1. Submitting accrued expenses.
2. Submitting invoices with dates outside the current reporting period.
3. Employees reported on grant payroll are not listed on the Personnel Level of Effort form in CARS/CGMS or Non-Key CPRIT Grant Personnel Update form
4. Submitting reimbursement for expenses not listed and approved in initial project budget.

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COMMON FSR REPORTING ERRORS

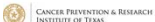
5. Interdepartmental charges not adequately documented.
6. Inadequate supporting documentation.
7. Submitting incorrect travel documentation.
8. Inaccurate calculations.
9. Overbilling for conferences, exceeding the allowable budget amount for a category.

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REPORTING - FSRs

Allowable Costs

- All costs charged to a CPRIT grant must meet the general allowability criteria established by the Uniform Grant Management Standards (UGMS)
- Although a cost may meet the allowability criteria established by UGMS, CPRIT may restrict or cap the reimbursement of allowable costs

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REPORTING - FSRs

Allowable Costs

- Any restriction and/or limitation of allowable costs will be specified in the applicable statute, administrative rule, contractual term (including the approved budget), or the request for application
- If the grant contract limits payment of allowable costs, the total allowable cost allocable to a CPRIT grant should still be captured in the general ledger and reported on the FSR

REPORTING - FSRs

Highlights – Allowable vs. Unallowable

- Purchase of equipment, if not initially budgeted in the CPRIT proposal, requires prior approval.
- Academic conferences may be paid for with CPRIT grant funds if they are in the budget. In most cases, CPRIT grant awards only pay for two participants to attend the biennial CPRIT Conference. Research Training Awards are exceptions to the two-attendee rule.

REPORTING - FSRs


Highlights – Allowable vs. Unallowable

- Invoices posting after the end of a financial quarter are unallowable. These costs should be reported in the following quarter's financial status report.
- Generally, cost transfers processed after 90 days are unallowable. Cost transfers are allowed to make corrections to bookkeeping errors
- Clothing purchases such as uniforms, lab coats, boots, etc. necessary to perform the project work are allowable, but they must be listed in the project budget

REPORTING - FSRs


Highlights – Allowable vs. Unallowable

- Personal insurance on a rental car is unallowable. CPRIT will cover insurance costs when insurance is purchased through the car rental agency
- Cell phone charges paid as supplemental payroll are unallowable. Payments directly to a cell phone provider are allowable
- Unallowable costs should **not** be recorded in the grantee's cost center

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REQUIRED REPORTING

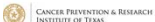
Q & A

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REPORTING - MCC

What is it? The Matching Compliance Certification (MCC) is an amount of funds equal to one-half of the award dedicated to the academic research and product development research that is the subject of the grant request (**Excluding Prevention Grants**)

When is it due? – Prior to the execution of final academic research and product development research award contracts between CPRIT and the recipient (and then annually for multi-year awards). The MCC is due 30 days following the due date of the FSR reflecting expenses incurred during the last quarter of the grantee's fiscal year.

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REPORTING – MCC (NEW FORM INSTRUCTIONS)

- **For Public or Private Institutions of Higher Education ONLY:**
- The grant recipient may credit toward the matching funds requirement the dollar equivalent to the difference between the institution's federally approved indirect cost rate for research projects and CPRIT's five percent (5%) indirect cost allowance. If a Public or Private Institution of Higher Education intends to fulfill its match requirement using expended funds only (no federally approved indirect cost rate credit), then choose "No" on the first question and proceed with the form submission.

REPORTING – MCC (NEW FORM INSTRUCTIONS)

- **For Public or Private Institutions of Higher Education ONLY:**
- If the grant recipient's Federally Approved Indirect Cost Rate is greater than or equal to 55% (the 50% matching funds requirement and the 5% CPRIT Indirect Cost Rate), then no further action is required once the appropriate information has been entered in lines "a" through "d" and in the "Enter Certification of Initial Matching Funds Encumbered" field below.

REPORTING – MCC (NEW FORM INSTRUCTIONS)

- **For Public or Private Institutions of Higher Education ONLY:**
- If the combined Federally Approved Indirect Cost Rate and the CPRIT Indirect Cost Rate calculated for the Project is less than 55%, then the grant recipient must use the section below to demonstrate that it has encumbered funds available and not yet expended that are dedicated to the CPRIT-funded project for the portion of the match requirement not met by the Federally Approved Indirect Cost Rate credit.

REPORTING – NEW MCC FORM

	Verification of Current Year (Y1) Match	Certification of Next Grant Year (Y2) Match
Public or Private Institution of Higher Education: (Choose 'No' if You Are Using Encumbered Funds)	<input checked="" type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enter the federally approved indirect cost rate for on-campus research:	a. 58.5%	a. 58.5%
Enter the federally approved indirect cost rate for off-campus research:	b. 0%	b. 0%
Enter the percentage of the work for the project to be conducted on campus: (if no work will take place on campus, enter 0)	c. 100.0%	c. 100.0%
Enter the percentage of the work for the project to be conducted off campus: (if no work will take place off campus, enter 0)	d. 0%	d. 0%
Federally Approved Cost Rate for Project:	58.5%	58.5%

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REPORTING – NEW MCC FORM

Matching Funds Requirement • CPRIT Indirect Cost Rate:	55%	55%
Federally Approved Cost Rate for Project:	- 58.5%	- 58.5%
Percentage to fulfill match requirement:	0%	0%
Certified Year Approved Budget:	\$92,431.37	\$100,000.00
Remaining Dollar amount to fulfill match requirement for the Award:	\$0.00	\$0.00
Match based on prior year credit/deficiency:	\$0.00	\$0.00
* Actual "Non CPRIT" Funds Expended**	\$0.00	
Total Non-State Funds Leveraged as a Match for Award	\$0.00	
* Enter Certification of Matching Funds Encumbered:		\$0.00

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REPORTING – NEW MCC FORM

Award Year	Public or Private Institution of Higher Education*	Expended Funds	Match Based on Rate	Match Based on Prior Credit/Deficiency	Actual "Non CPRIT" Funds Expended**	Total Non-State Funds Leveraged as a Match for Award	Federal Approved Cost Rate	Match Credit Deficiency for Year
Award Year #1	Yes	\$92,431.37	\$0.00	\$0.00	\$0.00	\$0.00	58.5%	

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REPORTING - MCC

- > Must maintain a **separate account** for funds used to meet matching requirement
- > Submit documentation of expenditures used to meet annual matching requirement
 - Examples may include the institution's FICR letter, copy of accounting report/documents including general ledgers, etc.

REPORTING - MCC

- > For grantees receiving advancement of funds, the annual matching certification is based on amount of funds advanced, **not** on amount expended
- > **Example:**
 - Funds Advanced - \$1,000,000
 - Funds Expended - \$750,000
 - Required Match - \$500,000

REPORTING - MCC


- > Institutions of Higher Education may use their Federal Indirect Cost Rate to fulfill match requirement
- > Institutions of Higher Education **must upload to each grant record** most current indirect cost rate agreement

REPORTING - MCC

MCC for Public and Private Institutions of Higher Education – use of Federal Indirect Cost Rate (FICR)

Example:


- University receives a one year grant totaling \$500,000
- Required Matching Funds = \$250,000 (\$500,000 X 50%)
- University's FICR = 54%
- Of the 50% match required, 49% (54% – 5%) is covered by FICR credit.
- FICR Credit of \$245,000 (\$500,000 X 49%) counted toward match.
- University funds needed for match = \$5,000 (\$500,000 X 1%)



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REPORTING - MCC

- 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




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REPORTING - MCC

Helpful Hints

- The following can be used towards the match:
 - Salary of individuals assigned to the grant
 - Supplies purchased for use in research (both Academic & Product Development)
 - Equipment used to monitor research data
 - Fringe Benefits for individuals assigned to grant
 - Travel



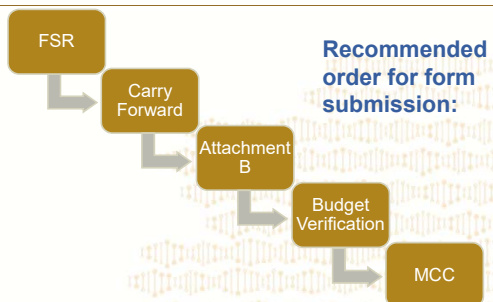
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REPORTING - MCC

Helpful Hints

- > Restrict use of matching funds to activities related specifically to the grant
- > Grant funds for the next project year will not be disbursed until the matching funds verification for the previous year and certification for the upcoming year have been approved

YEAR-END FORM SUBMISSION



REQUIRED REPORTING

Q & A

REPORTING - INVENTORY REPORT

What is it? – An Inventory Report is a grantee report of CPRIT-funded equipment purchases with a unit price of \$5,000 or more made during the grant year

When is it due? – 60 days after the anniversary of the grant contract effective date

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REPORTING - INVENTORY REPORT

Helpful Hints

- Completing the form is **required** even if you have not purchased or budgeted funds for equipment purchases
- Report equipment purchases with a unit price of \$5,000 or more
- Maintain a record of the equipment:
 - Purchase date
 - Cost
 - Location
- Title to equipment vests with the organization upon completion of the CPRIT-funded project

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REPORTING - REVENUE SHARING

What is it? – a proportionate calculated amount of gross consideration whether cash or non-cash received from the sales and license agreements directly generated by a grant funded activity, or earned only as a result of the grant agreement during the funding period minus the costs incident to the generation of the income

When is it due? – 60 days after the anniversary of the grant contract effective date


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REPORTING - REVENUE SHARING

Tips & Hints


- Completing the form is **required** even if you have no revenue to report
- Maintain a separate account for revenue earned from grant funded activity, sales, etc.
- Keep complete and accurate revenue records
- Payments due to CPRIT shall be determined on a calendar basis and shall be paid quarterly within 30 days after the close of the calendar quarter

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REPORTING - HUB/TEXAS SUPPLIERS

What is it? – a form used to document use of HUB subcontractors/vendors and the use of Texas Suppliers

When is it due? – 60 days after the anniversary of the grant contract effective date

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REPORTING - HUB/TEXAS SUPPLIERS

Tips & Hints

- Grant recipients are expected to make good faith efforts to utilize HUBs in subcontracts for construction, commodities purchases, and other services, including professional and consulting services, paid for with Grant Award funds
- For goods and services purchased with Grant Award funds, grant recipient must make good faith efforts to purchase at least 50% from suppliers in the State of Texas

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REPORTING - HUB/TEXAS SUPPLIERS

Tips & Hints

- A Grant Recipient that expends more than 40% of Grant Award funds budgeted for a Project Year on goods and services outside of the State must notify the Institute in writing and
 - provide an explanation of the good faith efforts undertaken to purchase from suppliers in the State,
 - including a statement that products and materials were not available in the State at a comparable price and time
- This notification/justification is accomplished by completing the bottom portion of the HUB/Texas Suppliers Form

REPORTING - HUB/TEXAS SUPPLIERS

Tips & Hints

- Form is **required** even if you have been unable to purchase from Texas suppliers or HUB(s)
- Complete form in its entirety - make sure to enter a check on all checkboxes or form will be disapproved
- Link to HUB Directory and vendor debarment list
- <https://mycpa.cpa.state.tx.us/tpasscmlbsearch/index.jsp>

REQUIRED REPORTING

Q & A

REPORTING - SAD FORM

What is it? – The Single Audit Determination form is used to determine whether grantees will be required to submit an Independent Audit Report for the current fiscal year ended. Grantees who expend \$750,000 or more in state awards in a fiscal year must submit an Independent Audit Report.

When is it due? – 60 days after the anniversary of the grant contract effective date

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REPORTING - SAD FORM

Helpful Hints

- Form completion is **required** even if you have not spent \$750,000 or more and/or the grant has ended
- Enter the current fiscal year end date that falls within the grant year listed at the top right of the form

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SAD FORM EXAMPLE

Grantee's Fiscal Year End Date: June 30

Grant Contract Effective Date: September 1, 2014

Contract Year 1 End Date: August 31, 2015

Contract Year 2 End Date: August 31, 2016

Contract Year 3 End Date: August 31, 2017

Year 1 SAD Form –
Enter Fiscal Year End: June 30, 2015

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SAD FORM EXAMPLE

September 1, 2014
Grant Contract Begins

August 31, 2015
Grant Year 1 End Date

June 30, 2015
Grantee's Fiscal Year End Date

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REPORTING - SAD FORM

Helpful Hints

- **EXCEPTION:** when a grant year begins on the same date as the fiscal year end, the SAD form should reflect the following fiscal year
- **Please note:** if there is at least a one month difference between the grant year end and fiscal year end, the form should reference the fiscal year that ends within the grant year, even if no costs are incurred during that period.

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SAD FORM EXAMPLE

Grantee's Fiscal Year End Date: August 31, 2015

Grant Contract Effective Date: August 31, 2015

Contract Year 1 End Date: August 30, 2016

Contract Year 2 End Date: August 30, 2017

Contract Year 3 End Date: August 30, 2018

Year 1 SAD Form –
Enter Fiscal Year End: August 31, 2016

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SAD FORM EXAMPLE

August 31, 2015
Grant Contract Begins

August 30, 2016
Grant Year 1 End Date

August 31, 2015
Grantee's Fiscal Year End Date

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SAD FORM EXAMPLE

Grantee's Fiscal Year End Date:

Grant Contract Effective Date:

Contract Year 1 End Date:

Contract Year 2 End Date:

Contract Year 3 End Date:

Year 2 SAD Form –
Enter Fiscal Year End:

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SAD FORM EXAMPLE

Grantee's Fiscal Year End Date:

Grant Contract Effective Date:

Contract Year 1 End Date:

Contract Year 2 End Date:

Contract Year 3 End Date:

Year 2 SAD Form –
Enter Fiscal Year End:

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SAD FORM EXAMPLE

What date would you put on the Year 2 SAD Form?

- A. August 31, 2017
- B. August 31, 2016
- C. May 30, 2017
- D. May 30, 2016

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REPORTING - SAD FORM

Audit Requirement

- If a grantee expends \$750,000 or more in state awards, they are required to submit a single audit, program-specific audit, or an agreed-upon procedures engagement
- Must be submitted within 30 days of receipt, but no more than 270 days after the grantee's fiscal year end
- Audit must be uploaded to each grant record

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REPORTING - SAD FORM

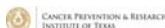
Audit Requirement

- If a grantee is delinquent in filing required audit and/or corrective action plan –reimbursements and advances will be withheld and grantee is ineligible to be awarded a new or a continuation Grant Award

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REQUIRED REPORTING


Q & A

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REPORTING - PROGRESS REPORTS

What are they? Progress Reports are grantee scientific and programmatic progress reports reflecting progress made during a specific timeframe


When are they due? – Depends on the type of progress report

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REPORTING - PROGRESS REPORTS

- **Annual** - 60 days after the anniversary of the grant contract effective date
- **Quarterly*** - 15 days after the end of the state fiscal quarter
- **Tranche/Interim** - Upon completion of milestones/per Program requirements
- **Final** - Within 90 days of grant contract termination date

***PREVENTION ONLY**

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REPORTING - PROGRESS REPORTS

Annual Progress Report Requirements

- Key Accomplishments
- Summary of Goals & Objectives
- Client Stories & Quotes (Prevention only)
- Materials Produced (Prevention only)
- Publications
- Abstracts & Presentations
- Clinical Trials (Research only)
- Patents
- Economic Impact
- Supporting Documents

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REPORTING - PROGRESS REPORTS

- Quarterly Progress Reports – ***PREVENTION ONLY**
 - Summary Page
 - Project progress
 - Education and Navigation Services
 - Clinical Services
 - Professionals Educated
 - Precursors or Cancers Detected
 - Education Outcomes

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REPORTING - PROGRESS REPORTS

Q & A

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CHANGE REQUEST TYPES

- Audit Extension Change Request
- Change – Not Otherwise Specified (e.g., add equipment purchases, tuition costs, foreign travel approvals)
- Goal or Objective Change
- Change of Organization Request
- Contract Amendment Change Request

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CHANGE REQUEST TYPES

- No Cost Extension
 - Must be submitted at least 30 days but no more than 180 days prior to the Contract Termination Date
- PI Change Request
- Rebudgeting
 - Requests under 10% are automatically approved
- Personnel Level of Effort Change

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CHANGE REQUESTS

Unless otherwise noted, Change Requests:

- Require CPRIT approval
- All requests must be made via the dropdown under the Change Request Tab in CGMS

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GRANT CLOSEOUT

Close-Out Documents

- Final close-out documents include:
 - Final Progress Report
 - Annual Inventory Report
 - Historically Underutilized Business / Texas Supplier Report
 - Single Audit Determination Form
 - Revenue Sharing Form

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GRANT CLOSEOUT

Close-Out Documents

- Grantees must file final close-out reports **within 90 days** of contract termination date.
- Final Financial Status Report is due 90 days following the end of the last state fiscal quarter that includes the termination date of the grant contract.

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GRANT CLOSEOUT

Close-Out Documents

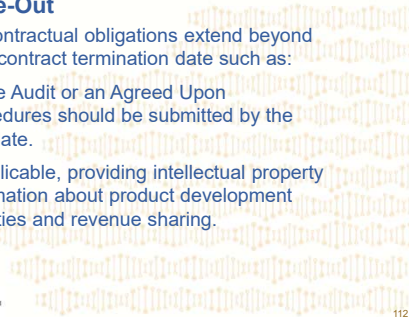
- Grant institutions are ineligible to receive new or continuation grant awards if close-out documents aren't submitted **within 180 days** of the termination date for any grant.
- An institution will remain **ineligible** to receive new grant awards or continuation grant awards until the close-out documents are submitted.
- It is possible to request that the CPRIT CEO waive submission of close out documents.

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GRANT CLOSEOUT

Post Close-Out

- Certain contractual obligations extend beyond the grant contract termination date such as:
 - Single Audit or an Agreed Upon Procedures should be submitted by the due date.
 - If applicable, providing intellectual property information about product development activities and revenue sharing.



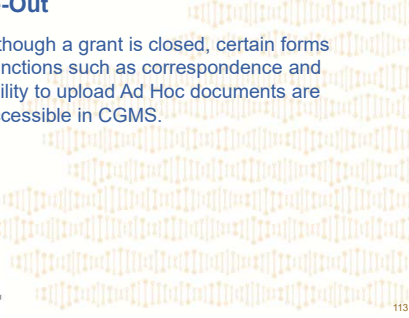
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GRANT CLOSEOUT

Post Close-Out

- Even though a grant is closed, certain forms and functions such as correspondence and the ability to upload Ad Hoc documents are still accessible in CGMS.




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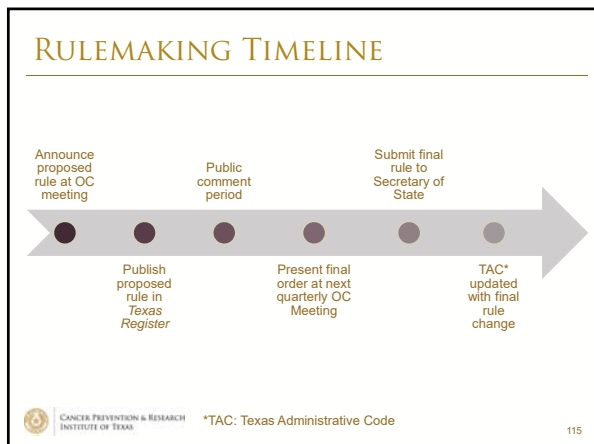
CHANGE REQUESTS/GRANT CLOSEOUT

Q & A



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Rules on CPRIT website


Link to view TAC online

Link to view Proposed Rules

TAC Online

PROPOSED & RECENT ADMINISTRATIVE RULE CHANGES

1. Supporting Documentation for Financial Status Reports
2. Matching Funds Requirement
3. Elimination of "5th Quarter" FSR
4. Grantee Records Retention

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1. SUPPORTING DOCUMENTATION FOR FSRs

- Sets a deadline for grantees to provide supporting documentation requested by CPRIT.

Background: After a grantee has submitted an FSR, CPRIT may request that a grantee provide more information or correct an error in the supporting documentation.	Proposed Rule: Creates an automatic disapproval of an FSR if a grantee does not submit requested supporting documentation within 21 days after the request is submitted by CPRIT.
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Applicable Rule: § 703.24

- The request for additional or corrected supporting documentation must be in writing.
- CPRIT may still disapprove an FSR without asking for additional or corrected supporting documentation.

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2. MATCHING FUNDS REQUIREMENT

- Requires some Grantees to demonstrate matching funds greater than one-half of the CPRIT award amount.

Background: Academic Research and Product Development research grantees are required to provide matching funds.	Proposed Rule: Clarifies that CPRIT may require a grantee to match greater than one-half of the CPRIT award.
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Applicable Rule: § 703.11

- A greater matching funds requirement will be stated in the Request for Applications and the grant contract.

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3. ELIMINATION OF "5TH QUARTER" FSR

- Eliminates "5th quarter" financial status report for awards approved in the last quarter of a state fiscal year.

Background: Awards must have a contract effective date in the same fiscal year as when the award is recommended by a review council and approved by the Oversight Committee. Currently, awards approved during the last quarter of a fiscal year have an additional financial quarter.

Proposed Rule: Allows grant awards with a contract effective date in the last quarter (June 1-August 31) of a state fiscal year to have an initial financial reporting period beginning September 1st of the following state fiscal year

Applicable Rule: § 703.24

- Grantees may submit any expenses for the partial quarter in the initial reporting period beginning September 1st.
- This change will also be reflected in CPRIT's Grant Management System (CGMS).

4. GRANTEE RECORDS RETENTION

- Requires grantees to maintain grant records for a period of three (3) years.

Retention Period: Grantees must maintain grant records for three years following the date of the last disbursement of funds or when all reports are submitted to and approved by CPRIT, whichever date is later.

Format: Records may be maintained by grantees in either paper or electronic format.

Applicable Rule: § 703.13

- Grantees must also allow review, inspection, audit, copy, or abstract of records for a three year period following the date of the last disbursement of funds or when all reports are submitted and approved, whichever is later.

PROPOSED & RECENT ADMINISTRATIVE RULE CHANGES

Q & A

GRANTEE RESOURCES

<http://www.cprit.texas.gov/funded-grants/grantee-resources/>

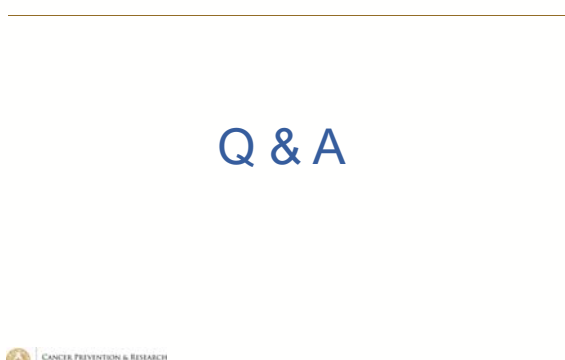



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CPRIT GRANTEE TRAINING

Q & A



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