



FSR Required Supporting Documentation*	
Top Level Documentation	Every Financial Status Report (FSR) must include documentation to support grant costs paid during the current reporting period. The grantee should provide a summary report of expenses which can be produced directly from an accounting system or itemized on an Excel spreadsheet. 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. 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 listed below.
Expense Category	Standard Documentation
Personnel	Provide a personnel cost report for the pay period including the names, titles, and pay for each individual whose salary is charged to the grant. The names and titles must match the Personnel Level of Effort Form (PLOE) in the CPRIT grants management system (CGMS). Changes to personnel must be submitted on the Personnel Level of Effort change request in CGMS and approved by CPRIT. Company grantees must provide copies of payroll ledger information with supporting documentation including timesheets and payroll statements.
Fringe Benefits	Provide a summary of benefits paid including the types of benefits paid on behalf of the employees being paid from the grant. This summary can roll up benefit information as category totals (i.e., health insurance, FICA, SUTA, etc.), not by individual employee. Company grantees must provide benefit allocations for individual employees whose salary is charged to the grant in the personnel category above.
Travel	Provide documentation to support all travel costs, such as mileage logs, employee travel reimbursement request forms, hotel receipts, airfare receipts, public transportation receipts, meal receipts and conference/seminar registration forms. Grantees must exclude tips and alcohol (unallowable expenses) from any travel reimbursement charged to the grant. If a traveler claims per diem for meals, receipts are not required. Names of employees traveling must match names on the PLOE on file to be allowable grant reimbursement expenses. Travel costs charged to the grant must be consistent with the State of Texas TexTravel Guide, https://fmx.cpa.state.tx.us/fmx/travel/texttravel/index.php .
Equipment	Provide a copy of the vendor invoices for all equipment costs. Purchase orders and packing slips alone are not acceptable forms of supporting documentation. Equipment purchases must be an approved grant expense prior to the actual procurement of the item(s).
Supplies	Provide a summary report with a description of the supply purchased, vendor name, date paid, and amount paid. For any supply purchase greater than or equal to \$750, academic institution grantees must provide a copy of the vendor invoice. Other grantees must provide invoices to support all expenses regardless of amount.
Contractual	Provide subcontractor invoices for all contractual expenses (service contracts and subawards) reported. Subcontractor expenses claimed against the grant must follow the same cost principles on allowable and unallowable expenses as any expense claimed by the grantee. It is the grantee's responsibility to apply these cost principles. In some instances, grantees may be asked to provide a copy of the subcontractor contract.
Other	Provide a summary report with a description of the item purchased, date of purchase, date paid and amount paid for any expenses that cannot be applied to any of the expense categories above. For all costs that are greater than or equal to \$750, an academic institution grantee must provide a vendor invoice. Other grantees must provide invoices to support all expenses regardless of amount.

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