



COURT OF CRIMINAL APPEALS
JUDICIAL AND COURT PERSONNEL
TRAINING PROGRAM
GRANT CONDITIONS

Effective May 1, 2022
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All updates are highlighted

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**COURT OF CRIMINAL APPEALS
JUDICIAL AND COURT PERSONNEL TRAINING PROGRAM**

GRANT CONDITIONS

Effective October 25, 2021

Updated 10-25-21-

All updates are highlighted

The Court of Criminal Appeals of Texas requires that grantees receiving funds for Judicial and Court Personnel Training comply with state laws, the Rules of Judicial Education, and the Grant Conditions provided herein. Grantees may create and implement their own grant conditions for internal purposes that are more restrictive if the grant conditions provided here are met. The term "grantee" as used in these grant conditions includes training centers and other entities that perform functions of the Judicial and Court Personnel Training Program.

Grantees should contact the Court of Criminal Appeals when there is doubt as to the applicability of these grant conditions.

1. **POLITICAL AID AND LEGISLATIVE INFLUENCE PROHIBITED.** The moneys granted hereby may not be used for influencing the outcome of any election, or the passage or defeat of any legislative measure. Any employee of a grantee violating this provision is subject to immediate dismissal from employment by the grantee; the grantee, if it fails to take such action, is subject to having its grant funds reduced by the Court of Criminal Appeals in an amount equal to the employee's annual salary. If a member of the governing board or committee having jurisdiction over the operations of the grantee uses grant funds to influence the outcome of any election, or the passage or defeat of any legislative measure and thereafter refuses to resign from the position, the Court of Criminal Appeals may reduce its grant funds by an appropriate amount as determined by the Court of Criminal Appeals. Continued violations of this provision shall subject the grant funds to cancellation by the Court of Criminal Appeals. This prohibition shall not be construed to prevent any official or employee of a grantee from furnishing to any Member of the Legislature or committee upon request, or to any other state official or employee or to any citizen information in the hands of the employee or official not considered under law to be confidential information. Any action taken against an employee or official for supplying this information shall subject the person initiating the action to immediate dismissal from employment.
 - (a) Funds under the control of any grantee may not be used directly or indirectly to hire employees or in any other way fund or support candidates for the legislative, executive, or judicial branches of local government or government of the State of Texas or the government of the United States.

- (b) The funds granted hereby may not be expended in payment of the full or partial salary of any employee of the grantee who is also an active lobbyist of any individual, firm, association, or corporation.
 - (c) The moneys granted hereby may not be paid to any official or employee who violates any of the provisions of this action.
- 2. **PUBLICITY OF INDIVIDUALS RESTRICTED.** None of the moneys granted hereby shall be used for the purpose of publicizing or directing attention to any individual official or employee of any agency of the state government or of the grantee. This policy shall not be interpreted to prevent a grantee that deems it necessary or desirable in the interests of the program to publish any statement respecting the work, legal responsibilities, or activities of any individual official or employee of any agency of the state government or of the grantee.
- 3. **USE OF ALCOHOLIC BEVERAGES.** Grant funds may not be used for the payment of salaries to any employee who uses alcoholic beverages while on active duty. Travel expenses incurred using grant funds may not include the purchase of alcoholic beverages.
- 4. **DISCRIMINATORY PRACTICES.** None of the funds granted hereby shall be expended by any grantee that practices discrimination based on race, color, sex, national origin, religion, or disability.
- 5. **PERSONNEL.** If only a portion of the compensation of an employee is charged to the grant, the grantee must justify the portion charged by appropriate time and distribution records. Compensation for personnel and fringe benefits, if authorized in the budget, is allowable if the costs are reasonable for the service rendered.
- 6. **GRANT APPLICATION PROCESS.**
 - (a) Applicants for grant funding must use application forms and instructions prescribed by the Court of Criminal Appeals. Grant application files and other submissions (see below) must be submitted electronically unless otherwise stated. The Court of Criminal Appeals will assign file names.
 - (b) Applications for grant funding are due July 1 unless otherwise specified by the Court of Criminal Appeals. The following submissions are required:
 - (1) Application for Grant Funding form for the base amount of funding requested for the fiscal year.
 - (2) Combined Application for Grant Funding form which includes the base amount of funding for the fiscal year plus the following estimates: program income, and unexpended program income and unexpended grant funds to be carried over into the fiscal year. This

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submission will be your total estimated funding for the fiscal year requested. Note: this submission does not apply to new applicants.

- (3) Program Narrative file in Microsoft Word format that describes the background and mission of the applicant, and the goals and objectives of programming. In stating the objectives of programming, applicants should focus on the overall programmatic objective rather than on operational objectives. The narrative must be 1500 words or less.
- (4) A Curriculum file in Excel format that includes the schedule of courses for the fiscal year. The Court of Criminal Appeals will provide the prescribed format. The following information must be included for each course: title, date, time, location, course hours, learning objective(s), description of the program, type of needs assessment used or rationale for the program, and the expected number of attendees by constituent type. The first submission of the Curriculum file must be identified by the numeric character "1" at the end of the file name. For example, the first file submission for Texas Municipal Courts Education Center (TMCEC) would be "Curriculum2011.TMCEC.1".
 - a. **Program Content.** Pursuant to Chapter 56.006 of the Government Code, the Court shall monitor the program performance of entities receiving grant funds. The Court must approve of all program content. Course descriptions should identify specific training topics. The Court may consult with grantees regarding any unfulfilled curriculum needs and may prescribe training content, topics, and courses to meet these needs. The Court may request updated information on the curriculum at any time during the fiscal year. .
 - b. **Program Changes.** The Court must be notified of all programming changes (i.e., date, time, location, etc.). Due dates are the first business day of the month preceding the scheduled event. Subsequent revisions must be saved using the original file name with the last number changed to the next number in sequence. For example, the first revised file submission would be "Curriculum2011.TMCEC.2". Subsequent submissions are not required if there are no changes.

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- (5) Position Description file in Microsoft Word format that includes a description for each staff position to be funded by the grant.
- (6) A copy of all other grant agreements between the grantee and other providers for the fiscal year for which funding is requested, regardless of source, i.e., federal, state, or private. Hard copy submissions are permitted when electronic copies are not available.
- (7) An explanation of the methodology used to allocate the budget across all funding sources.
- (8) Proof of compliance with the grant condition titled- "**Independent Annual Audits of all Funds**", to include a copy of the independent audit report for the most recent fiscal year closed, or a written explanation as to the status of the independent audit, or, if the audit report was previously submitted to the Court, the date of submission.
- (9) A narrative description of the grantee's internal system for ensuring grant funds on deposit do not exceed the current FDIC maximum insured limit, and copies of any agreements with financial institutions relating to such protection including arrangements for sweep accounts.
- (10) A list of any third-party participation agreements, referred to in Grant Condition 18 that will be binding in the fiscal year for which funding is requested (including any reoccurring or ongoing agreements). A copy of any executed agreements must also be submitted. For agreements executed after the application process, see Grant Condition 18. Hard copy submissions are permitted when electronic copies are not available.
- (11) A Conflict of Interest Disclosure Form certifying that all actual or potential conflicts of interest have been disclosed.

7. **FINANCIAL MANAGEMENT.** Grantees must have in place an accounting system for recording and summarizing financial transactions and producing accurate and complete financial reports. The accounting system must provide audit trails for the tracing of transactions. For the purposes of this grant, "accounting system" is defined as the grantee's computerized accounting software and accounting procedures. Accounting procedures should be documented in writing.

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(a) **Internal Controls.** The responsibility for internal controls is placed on grantee management. Internal controls are broad in scope and include practically anything a grantee does to attain its program objectives. However, the primary focus of internal controls with this grant is on the use of funds in accordance with grant guidelines. Grantee management should ensure that staff responsible for spending grant funds, specifically those responsible for initiating and approving purchases, recording expenditures, handling cash, and reconciling accounts, are knowledgeable and skilled in their fields. These duties must be separated. Good internal controls and common-sense business practices are synonymous terms. Management should have an appreciation of this basic concept and be capable of detecting internal control flaws before they become a problem. The Judicial Education Auditor may review a grantee's internal controls and make recommendations at any time.

(1) **Controls for Transaction Review and Approval.** It is a fundamental internal control requirement that the duties of initiating and approving transactions be separated and all persons responsible for such duties are thorough in the execution of their duties and have good working knowledge of grant conditions and common-sense business practices.

Consider a typical expense transaction. It is most common that accountants initiate such transactions by securing the necessary supporting documentation (*i.e., purchase orders, invoices, billing statements, receipts, contracts, travel claims, vouchers, etc.*) and prepare a request for payment and a check for internal approval. The accountant doesn't merely assemble the documents and forward them for approval but takes the time to review each document carefully to ensure accuracy, completeness, and compliance. To conduct an effective review, the accountant must not only be thorough but also have a good working knowledge of the grant conditions and an understanding of basic business practices. This program requires a two layered approach to controls over transaction processing. The accountant who initiates the transaction is the first layer and the approver is the second layer. Whether the approver is the executive director, or some other person assigned that responsibility is irrelevant. However, it is most important that the approver also conduct a thorough and competent review of supporting documentation while applying a good working knowledge of grant conditions and basic business practices. This better ensures grant compliance; if

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the first layer of control fails to detect a problem, the second still has an opportunity to detect it.

- (b) **Whistle Blower Protection.** Grantees must have a written policy of protection for their employees who inform the Court of Criminal Appeals of internal control breakdowns, or instances in which management bypasses existing controls or otherwise performs questionable acts.
- (c) **Request for Funds.** Requests for funds may be submitted anytime using forms provided by the Court of Criminal Appeals. No individual requests for funds may exceed the current FDIC insured maximum. Grantees are responsible for monitoring bank deposits so that they do not exceed current FDIC insured maximum. Grantees must provide evidence to the Court that they have a system in place that ensures compliance with the grant condition. Any losses incurred by the grantee for exceeding the FDIC limits will be covered by the grantee's private funds.
- (1) **Final Grant Draws** – Grantees must have the entire amount of their grant awards, including supplemental grants, drawn by the end of the 12th month of the grant fiscal year (i.e., August 31).
- (d) **Commingling of Grant Funds and Non-Grant Funds Prohibited.** A grantee may not combine two fund types in the same bank account or in the same set of accounting records. For purposes of these grant conditions the two fund types are defined as follows:
- Grant Funds**
- grant revenue from the Court of Criminal Appeals
 - interest income earned on deposits of grant funds
 - program income
 - non-grant funds contributed to grant funds (*typically used to cover over expenditures*)
- Non-Grant Funds**
- private funds
 - funds from other grants
- (e) **Inter-fund Borrowing/Lending.** The grant fund may borrow from non-grant funds to cover temporary cash shortages as necessary, but lending of grant funds to cover non-grant fund shortages is prohibited. A grantee would not be in violation for writing a check from the grant fund to pay both grant and non-grant expenditures if the purpose is to reduce the number of checks written and the grant fund is reimbursed by the non-

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grant fund at least monthly and the amount owed the grant is posted to a receivable account in the grant accounting records.

- (f) **Personal Expenses.** Under no circumstances may personal expenses be charged to the grant, even on a temporary basis where the grant is to be reimbursed.
- (g) **Source Documentation.** All transactions must be supported by documentation such as purchase orders, invoices, receipts, statements, check copies, etc. Adequate descriptive information must appear on support documents so that no doubt is left as to the nature and purpose of the transaction.
- (h) **Retention Period.** Accounting records and source documentation must be retained and made available to the Court of Criminal Appeals for a minimum of three years following the close of the grant year. However, accounting records and source documentation, regardless of age, must be retained until all audits pertaining to a grant year are completed and all outstanding audit related issues are resolved.
- (i) **Cash Management.** Grantees are responsible for safeguarding cash and checks. Only employees whose job descriptions include cash handling responsibilities are permitted access to cash and checks. Grantees are responsible for ensuring that all grant funds deposited in banks are insured, or otherwise adequately protected.
- (j) **Bank Reconciliation.** Bank statements must be reconciled to accounting records monthly no later than 20 days from the date bank statements were received.
 - (1) **Uncleared Checks.** After the reconciliation is completed, a review of uncleared checks must be performed according to the following procedure:
 - Uncleared checks with an issue date of 4 months or older from the reconciliation date must be identified and the payee contacted.
 - If a determination is made that the check was lost and cannot be located, the grantee should reverse it in the accounting records and reissue a replacement check.
 - If the payee cannot be located or contacted for whatever reason the grantee should: 1. Enter a check reversal (deposit entry in

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QuickBooks). 2. Clear both the original check and check reversal during the next reconciliation. 3. Enter a general journal entry debiting account 495 (miscellaneous expense) and crediting a liability account titled "Unclaimed Checks Pending." Each entry to the liability account must include at a minimum the following information: check number of unclaimed check, date issued and amount.

- If the bank clears a check that has been reversed, the check should be reissued on the books as originally entered and the reversal entry should be either reversed or deleted. The check should be posted to the same fiscal year as the original check even if the fiscal year is considered closed for further entry.
- After a fiscal year has ended (November 30) and unexpended balances have been moved forward, the liability account for unclaimed checks for the previous year should be reversed to account 495 and re-entered in the new fiscal year with the same information as entered in the previous year.

- (2) **Unclaimed Property.** Checks older than 3 years from the issued date are regarded as unclaimed property per the Texas Property Code and Rules of the Texas Comptroller of Public Accounts, of which the grantee is required to follow. Web links currently available to assist the grantee are as follows:

Unclaimed Property Texas Statutes – Chapters 72-76: _____
<http://comptroller.texas.gov/up/report/pdf/96-376.pdf>

Comptroller Reporting Instructions:
<http://comptroller.texas.gov/up/forms/96-478.pdf>

- Checks issued to the Texas Comptroller of Public Accounts as unclaimed property are posted as debits to the liability account titled "Unclaimed Checks Pending."

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- (k) **Separation of Duties.** Grantees are responsible for ensuring separation of the duties of cash handling, recording transactions, reconciling, and inventory control. No employee may perform more than one of the duties. If staff shortages or emergency situations prevent a grantee from adhering to this requirement, the grantee must monitor and thoroughly document such situations before and during occurrence. Under no circumstances should the person who records transactions be responsible for handling cash.
- (l) **Uniform Chart of Accounts.** Grantees must adhere to the Uniform Chart of Accounts prescribed by the Court of Criminal Appeals. Grantees may not modify the Uniform Chart of Accounts by creating new accounts, except grantees may add sub-accounts for internal accounting needs but only insofar as they clearly fit under established accounts in the Uniform Chart of Accounts. Expenditure transactions must be posted to appropriate accounts.
- (m) **Period Closing.** Grantees must not post accounting entries to months that have been closed. Closing a month involves two events: (1) the bank statement for that month has been reconciled to the books and final entries made; and (2) the month has been set to "closed" in the accounting system to prevent further entry.
- (n) **Year-End Closing Procedures.** The following describes the procedures grantees must follow for the handling of year-end liquidations, UB (unexpended balance) reporting, and UB program income.
- (1) **Year-End Liquidations.** Grantees are allowed 90 days after the end of the grant period (i.e., from September 1 through November 30) to pay all outstanding obligations incurred or encumbered on or before August 31. Encumbrances must be supported by documentation such as purchase orders or contracts. Incurred obligations must be supported by such documentation as bills and invoices. Grant funds may not be used to pay obligations of a prior or subsequent year.
- (2) **UB Reporting.** By the end of the liquidation period (November 30), grantees must submit to the Court of Criminal Appeals the following:
- Revised current year budget containing the actual amount of unexpended grant funds and unexpended program income from the prior year, and estimated program income to be generated in the current year.

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- Narrative in a Microsoft Word files describing how the additional funding is to be used.
- Check to the Court of Criminal Appeals for unexpended grant funds unless there is none. Unexpended program income is not to be included.
- Final QuickBooks file for the prior year.
- Final Schedule of Planned Courses for the prior year containing actual participant counts, actual course hours, and any other revised data.

Grantees having no additional funding to budget (i.e., no unexpended grant funds, unexpended program income, or estimated current year program income) are not required to submit a revised current year budget, narrative, or check. However, they must send an email to the Court's Grants Office stating that they have no additional funds to budget. Note: they are still required to submit a final QuickBooks file and a final Schedule of Planned Courses.

- (3) **UB Program Income Procedure.** Unexpended program income from the prior year should be carried over into the current year by writing a check from the prior year for the balance and depositing it into the current year. This must be an actual bank transaction and not just a recording entry or general journal entry. The account that should be credited for the deposit is UB Program Income Carryover. The grantee may create this transaction at any time after August 31 and after they have determined that all program income for the prior year has been collected. This transaction does not require Court approval.
- (4) **Failure to Comply.** Grantees who fail to comply with the November 30 deadline will be charged a penalty of \$1,000. Grantees who fail to submit the required items described in paragraph (2) shall be charged a penalty at the Court's discretion. Penalties will be deducted from a grantee's award.
- (o) **Monthly Reporting.** Grantees shall submit the items listed below on the first calendar day of every month, or the following workday when it falls on a weekend or holiday. A late submission will result in a penalty of \$500 which will be deducted from the grantee's grant award.

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- (1) **Accounting records.** These must be in the form of QuickBooks accounting files, or in unusual and temporary circumstances other forms as approved by the Court.
- (2) **Budget Files.** The latest version of a grantee's budget file with actual year-to-date expense data entered in the budget recap and DPT recap sheets, and actual participant numbers and course hours in the Schedule Planned Courses. Actual expense data entered in the budget file must agree with data generated from the accounting records at the account level and class code level for expenses by training event on the DPT recap sheet. Any exceptions will be returned to the grantee for correction and resubmission.
- (p) **Basis of Accounting.** Cash basis accounting is required. No accruals or encumbrances are to be recorded in the accounting records.
- (q) **Accounting System.** QuickBooks accounting software is required for grant accounting.
- (r) **Void/Lost Check Procedure.** For the purposes of this grant, void checks are those which have not been disbursed and are retained on the grantee's premises. Void checks should be immediately recorded as \$.00 amounts in the accounting records. However, lost checks are handled differently. For the purposes of this grant, the lost check procedure applies to checks that were lost or destroyed after they were disbursed to the recipient of the check. Lost checks are to be recorded in the accounting records as a reversal of the original check. Any deviation from this procedure results in incorrect accounting reports and related problems with the timing of reported expenses.
- (s) **Journal Entries to Cash Accounts Prohibited.** All transactions affecting the cash account must be in the form of a check or deposit entry; journal entries are allowed only for transfers between non-cash accounts. An example of an allowable journal entry is a correction of a posting by transferring a payment from one expense account to another. Journal entries are allowable only when they affect revenue and expense accounts or balance sheet accounts other than cash.
- (t) **PROCUREMENT METHODS.**
 - (1) **Bids.** For the procurement of supplies, non-expendable personal property (*capital outlay*), and services, the grantee shall obtain competitive bids and award the contract to the responsible bidder whose bid, conforming with all the material terms and conditions of

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the invitation for bids, is lowest and best. Decisions regarding lease versus purchase should be based on an analysis of the most economical alternative. Bids should be obtained according to the following guidelines:

Purchase of less than \$1,000 - no bids required

Purchase of \$1,001 - \$5,000 - 3 telephone/verbal bids

Purchase of \$5,001 and up - 3 written bids

- (2) **Emergency Procurement.** When it is not practical to obtain bids because of an emergency, the grantee must document the circumstances and retain such documentation with the supporting payment documentation.
- (3) **Small and Minority Firms, Women's Business Enterprise, and Labor Surplus Area Firms.** The grantee will take all necessary affirmative steps to assure that minority firms, women's business enterprises, and labor surplus area firms are included in the bidding process. Affirmative steps will include:
- Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
 - Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
 - Using the services and assistance of the Small Business Administration, the Minority Development Agency of the Department of Commerce, and the state General Services Commission.
- (u) **Timesheets.** Salaries and benefits charged to the grant must be supported by timesheets showing actual time worked for each activity, grant, and non-grant. Timesheets must be kept for a minimum of three years after the close of a fiscal year.
- (v) **Use of Funds Order.** The order by which funds are used for grantee expenses is as follows: **1.** miscellaneous income (*such as interest, rental, voluntary contributions to the grant, etc.*). **2.** unexpended grant funds from previous years. **3.** unexpended program income from previous years. **4.** grant funds awarded for the current year. **5.** program income earned in the current year.

The Court of Criminal Appeals may at its option require grantees to change the order by which funds are used.

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Grant Conditions

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- (1) **Unexpended Grant Funds Time Limitation** – In order to prevent ever accumulating balances of unexpended grant funds grantees are limited to two years of carryover. For example, unexpended grant funds of year 1 may be carried over into years 2 and 3 if approved by the Court, but if unused by the end of year 3 they will automatically lapse into fund 540 and be unavailable for carryover into year 4.
- (w) **Accounting for Direct Participant Training Expenses.** Grantees must record direct participant training expenses in their accounting system by training event in the class code field of the QuickBooks accounting records for those expenses that are allocable or attributable to training events.
- (X) **Registration Fees.** At the discretion of a grantee organization any person designated a constituent under Chapter 56, Gov't Code, may be considered a constituent for purposes of registration for a program funded by the Court of Criminal Appeals.

It is the intent of the Court that all constituents have access to necessary training notwithstanding any lack of local funds contributed to the program that support the training. Grantees must have policies and procedures in place to ensure that constituents have access to any Court funded training in the event they are unable to pay any registration fee, tuition, contribution, or any other fee regardless of whether it is considered program income.

The Court recognizes two types of registration fees. (1) Fees collected for attending a training event, for example, tuition. (2) Fees collected for other purposes, for example, social events. For both types the Court may require specific wording. The Court may require for its review the submission of brochures, publications, and other materials where such fees are solicited.

Except where the Court requires specific wording grantees may use their own wording if the following rules are met:

- (1) **Fees Collected for Attending a Training Event.**
- Registration fees collected for a training event are program income and may be charged to supplement and increase the amount of grant funding available to produce necessary training.
 - Registration fees must be deposited into the grant account and used for allowable purposes as specified by these grant conditions. This revenue has the same status as grant funds provided by the Court and are subject to the same restrictions.

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- Wording must state that the fees are used to cover expenses of the grant program (such as additional or specialized programming), or to provide for items the grant cannot sufficiently cover, all of which must be allowable under the grant guidelines of the Court of Criminal Appeals.
- Grantees must establish a scholarship program or other method including waiver of registration of fees to ensure that constituents who lack local funding may attend all necessary training.

(2) Fees Collected for Other Purposes.

- Wording must state that the fee is voluntary.
- Wording must state that the fee will be deposited into the grantee's private fund account.
- If the purpose is to cover expenses unallowable under grant guidelines the wording must state so clearly.
- Wording must specify the expense categories that such fees will be used for. For example, staff salaries and participant lodging above what the grant will pay, and social activities.

8. **OPEN RECORDS.** Grantees must always keep grant records open and available. This includes all information, i.e., electronic, printed, or any other medium. Grantees must respond within ten (10) workdays to any request for information from parties outside or inside the grant program. The Court of Criminal Appeals must be informed of any disputes with parties over requested information within the ten workday timeline. Charges for printed records may be assessed to parties outside the grant program at a rate of \$.10 per page.

9. **DUE DATES.** Grantees must comply with due dates assigned by the Court of Criminal Appeals. Grant funds will not be advanced to a grantee that is in default of a due date. Defaulted due dates which are unexcused will be reported to the Court of Criminal Appeals and may result in a reduction of grant funds, denial of grant draws, or termination of the grant.

(a) **Due Date for Requests for Additional Information.** Any request for additional information made by the Court is due within 30 days of the request, unless otherwise stipulated by the Court. If the 30th day falls on a weekend or holiday, the due date is the following business day. This includes, but is not limited to, requests for additional information regarding financial information, grant adjustment requests (see Grant Condition 16), and program details. Grantees failing to respond to requests for additional information within the prescribed time will be considered in default and may result in a reduction of grant funds, denial of grant draws, or termination of the grant.

Judicial and Court Personnel Training Program

Grant Conditions

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10. **PROGRAM INCOME.** Program Income is defined as income earned by a grantee that is directly generated by grant-supported activity. Grantee compliance with this grant condition will be verified during audits.

(a) **Grant Program Income** is income from sales of books, publications, property and equipment, videos, mandatory seminar registration fees and must be deposited into the same account (*"company" as referred to in QuickBooks*) as grant funds and either expended for purposes allowed by the grant under these grant conditions or refunded to the Court of Criminal Appeals. The use and expenditure of grant program income is subject to the same grant conditions and rules that apply to the use and expenditure of grant funds provided by the Court of Criminal Appeals. Therefore, the status of grant program income and its use is identical to that of grant funds. Also, expenditures of grant program income are to be recorded in the grantee's accounting records using the same accounts as used in the expenditure of grant funds. Grant program income must be recorded at gross amounts and may not be recorded as a net amount of gross program income minus expenditures.

(b) **Non-Grant Program Income** is defined as income generated from grant funded activities as voluntary contributions. Non-grant program income may be deposited into a grantee's private fund accounts. The use and expenditure of non-grant program income is not subject to the grant conditions and rules that apply to grant program income. The wording used by grantees to make clear the voluntary nature of the contribution must be pre-approved by the Court of Criminal Appeals. The use of non-grant program income is subject to audit by the Court of Criminal Appeals.

11. **OTHER REPORTS.**

(a) **Inventory Reports.** Upon request, grantees must provide the Court of Criminal Appeals a report of grant property. Reports must contain at least the following information: identification number (*tag no. assigned by grantee*), description, cost, location, and acquisition date.

(b) **Course Certification.** A Course Certification file must be submitted within 30 days of the conclusion of each training event. If the 30th day falls on a weekend or holiday, the due date is the following business day. The Court of Criminal Appeals will provide the prescribed format. The following information must be included for each course: a completed course certification form, registration material, agenda, sign-in sheet(s), evaluation summation, course-related publication(s), and a biography or resume for each faculty member.

Judicial and Court Personnel Training Program

Grant Conditions

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- (1) **Participant Sign-In Sheets.** Sign-in sheets must be submitted electronically as a PDF file. The following information must be included: printed names, titles, office or court, Texas Bar numbers (if applicable), and signatures for all participants who attended.
- (2) **Participant Evaluation Summation.** Grantees must provide participants with seminar evaluation forms for all courses/seminars provided under the grant. Grantees must take affirmative steps to ensure that all evaluation forms are completed and returned to the grantee. Grantees must submit to the Court of Criminal Appeals a summary report of participant comments and grade averages for each faculty member and training topic. The report may also include evaluation of training sites, staff, and the overall program.
- (3) **Late Submission.** A late submission will result in a penalty of \$500 which will be deducted from the grantee's grant award.

12. ALLOWABLE COSTS. To be allowable, costs must meet the following minimum requirements:

- Be necessary and reasonable for proper and efficient performance and administration of the grant. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. To be considered reasonable, the cost must also conform to sound business practices, be an "arm's length" transaction, and be at market prices.
- Be adequately documented
- Be direct costs rather than indirect costs.

Allowable Direct Costs. Allocable costs are allowable if they are direct costs, and the allocation method or basis is reasonable and is agreeable to the Court of Criminal Appeals. An example of an agreeable basis is a percentage of grant personnel costs over total personnel costs. In all cases the grantee must first obtain the Court's approval before using, or changing, any basis or method for allocation of direct costs.

- (a) **Subscriptions.** Grantees may use grant funds to purchase subscriptions to information providers such as newspapers and professional journals provided that the information is relevant to the work being performed for the grant. Subscription totals more than \$300 annually must be approved by the Court. This provision does not include electronic services such as LexisNexis or West Law.

Judicial and Court Personnel Training Program

Grant Conditions

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13. DISALLOWED COSTS. Grant funds may be used only for purposes which further the objectives of the grant. Listed below are specifically disallowed costs. Failure to mention a particular cost here does not imply that it is allowable. Grantees must use their discretion in addition to these grant conditions when using grant funds. Grantees must be prepared to show that the use of grant funds has a direct benefit to the program. If a grantee's application for funding contains budgeted expenses which violate these grant conditions, they are automatically disallowed, even if the Court failed to discover them upon review.

- Alcoholic beverages
- Plants
- Decorations (*for example, pictures, paintings, etc.*)
- Taxes which the grantee is not legally required to pay
- Audits other than those specifically allowed in the grant conditions
- Bank overdraft charges
- Interest and other financing costs on borrowing
- Credit card dues and fees
- Gratuities
- Depreciation
- Late fees, fines, penalties, and damages
- Valet parking. (*Exceptions: speakers, handicapped, or the hotel requires it.*)
- Products consumed by employees at the office, such as soft drinks, coffee, and bottled water.
- State Bar dues
- College courses (*for example, semester courses which earn credit toward a degree*)
- Moving expenses (all kinds)
- Employment agency fees
- Indirect Costs
- Overtime pay
- Entertainment
- Fund raising
- Losses that should have been covered by insurance
- Profit
- Speaker gifts and awards

14. NON-EXPENDABLE PERSONAL PROPERTY. Property, other than real property (*land and buildings*), costing \$1,000.00 or more and having a useful life of one (1) year or more is considered non-expendable personal property, hereinafter referred to as "property", for the purposes of this grant. Such property includes, but is not limited to, office equipment, furniture, computer hardware and software, and books or sets of books. Grantees are responsible for safeguarding property from loss, damage, or theft. Any loss, damage, or theft must be investigated, the circumstances documented, and reported to the Court of Criminal Appeals within ten (10) days of discovering the occurrence.

Judicial and Court Personnel Training Program

Grant Conditions

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- (a) **Ownership.** Property acquired using grant funds is the property of the Court of Criminal Appeals Judicial and Court Personnel Training Program with all rights of ownership. Split ownership of property is not allowed. All grant property is 100% owned by the grant. If the Judicial and Court Personnel Training grant program is a minority funding source for the grantee, the property may be owned by another source, and the grantee may charge the grant for a portion of the usage based on depreciated cost as described in (b).
- (b) **Usage Charges.** Grant property may be used by a grantee's other programs, and conversely, property owned by other programs may be used by the grant. Usage charges may only be for cost recovery based on depreciation. No profit or other charges more than depreciation may be made to the grant.
1. The charge for usage must be based on the following useful life guidelines (*source: IRS Publication 946 effective 2008*):
5-year property: Computers and peripheral equipment, office machinery, and appliances.
7-year property: office furniture and fixtures.
 2. The charge for usage may be based on budgeted percentages by funding source, or actual usage supported by a record, or log of copies made for each program.
 3. Example: a grantee has three programs, A, B, and C. Program A is the Judicial and Court Personnel Training Program, and B and C are other programs, all of which share the use of a new copier that cost \$10,000. Total budgeted expenses for each program are A 50%, B 35%, and C15%. Since A owns the copier, A may recover monthly charges of \$58.33 from B, and \$25.00 from C. [*e.g. \$10,000/60months x 35% = \$58.33*]. The recovered charged should be recorded in the grant accounting records as credits to the office supplies account. Recovered charges based on actual usage uses the same formula except that the percentages would vary from month to month.
 4. Usage charges for property owned by other programs should be recorded in the grant accounting records to the office supplies account. The calculation of such charges should be based on the methodology described for property owned by the grant.
- (c) **Depreciation.** No depreciation expense may be charged to the grant for grant owned property.

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Grant Conditions

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- (d) **Acquisition.** Grantees must be prudent in using grant funds to acquire property. Careful screening should take place to ensure that acquisitions are necessary and that the need cannot be met with property already in the possession of the grantee.
- (e) **Disposition.** Subject to prior approval by the Court of Criminal Appeals, grantees may dispose of property when it is no longer useful to the grant due to obsolescence or other conditions. Grantees must request prior approval by submitting a list of property targeted for disposal with a letter describing the method of disposal (*e.g., sale or donation*), and the parties to which the property will be offered. The list must include the following information: identification number (*tag number*), description, cost of property, location, and acquisition date. Any proceeds from disposition must be reported as revenue from sale of grant property and used for grant purposes or paid back to the Court of Criminal Appeals. A transfer of property to another grantee may be made, subject to approval of the Court of Criminal Appeals.
- (f) **Identification.** All property purchased with grant funds must be tagged or otherwise labeled to separately identify it as belonging to the Court of Criminal Appeals for the purposes of this grant.
- (g) **Physical Inventory.** Grantees must take a physical inventory once each year to verify the existence of property on hand and ensure the correctness of the inventory report.
- (h) **Record Keeping.** Inventory records of property purchased with grant funds must be maintained on an on-going basis. Acquisitions and dispositions must be recorded immediately. Required information in inventory records is as follows: identification number (*tag number*), description, cost of property, location, and acquisition date. When property contains a serial number, it is also required. Dispositions must be recorded on the inventory report by recording the date of disposition or by being removed entirely from the inventory report and recorded on a separate list of disposed property.
- (i) **Reporting.** An up-to-date inventory report of property subject to this grant condition must be submitted upon request to the Judicial Education Section of the Court of Criminal Appeals. Property which the grantee inventories for internal reasons that is not subject to this grant condition must be omitted from this report. An inventory report must be submitted to the Court of Criminal Appeals at the termination of a grant period when the grantee does not receive a subsequent-year grant from the state for judicial education purposes.

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Grant Conditions

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15. **RECORDS RETENTION.** The chief executive officer of a grantee may designate a staff member to act as Records Supervisor. The Records Supervisor shall be responsible for compliance with all applicable state laws governing the retention, preservation, and disclosure of state records, including the Preservation of Essential Records and Open Records Act. If a grantee ceases operation, or funding is terminated for any reason, grant records that the Court believes are essential must be returned to the Court of Criminal Appeals upon request.
16. **GRANT ADJUSTMENT REQUESTS.** The grantee must secure prior written approval from the Court of Criminal Appeals for any of the events listed in (a) through (m) below.

Grant adjustment requests must be submitted by e-mail to the Judicial Education Auditor of the Court of Criminal Appeals. Grant adjustment requests must contain the following: (1) narrative- a note, letter, or message explaining the need/benefit to the grant; the fiscal year affected; and, if regarding a purchase, the unit cost, total cost, vendor, and source of savings; and (2) revised grant application with revisions shown at the same level of detail as in the original approved grant application, with additions, deletions, and revisions formatted in a colored font that enables a reader to easily see the changes. Any requests for additional information by the Court regarding any proposed grant adjustment is due within 30 business days of the request, unless otherwise stipulated by the Court (see Grant Condition 9). Grantees failing to respond to requests for additional information within the prescribed time will be considered in default of due date and subject to possible denial of funds and/or termination of the grant.

- (a) New positions. *(Provide copy of job description)*
- (b) Increases in salaries or benefits.
- (c) Reclassification of a position to a higher salary level.
- (d) Changes in job descriptions.
- (e) Changes in the budgeted percentage of time worked on the grant for any employee.
- (f) Additions or deletions to the schedule of planned courses, including training events, participant counts, and course hours.
- (g) Increases in the cost of rent for office space.

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- (h) Purchases of property costing \$1,000.00 or more per item, other than that approved in the grant application.
 - (i) Outside legal services.
 - (j) Unexpended Balances (UB) carried over from the prior year. Due date is **November 30** for grant-adjustment requests.
 - (k) Outside accounting services, other than payroll services and routine preparation and filing of mandated federal forms and reports.
 - (l) Publications of manuals and books. The following supporting documentation must be provided in a separate document(s): (1) a statement of need and purpose. (2) A list of similar publications presently available, and their titles. (3) A description as to how the estimated cost was determined, including production cost and author fees, or royalties, if any. If author fees or royalties are included, list the names of potential authors and their affiliation with the grantee, if any, and other organizations in the field, and their qualifications, including authorship in prior publications. (4) The publication format, i.e., printed or CD-Rom. (5) The estimated number to be produced. (6) A statement as to the group or groups the publications are primarily intended for. (7) A statement as to whether they will be provided free of charge or for a price, and if so, the price. (8) A copy of bid requests and actual bids received if applicable. (9) A copy of the contract to be used.
 - (m) Sub-grants. A statement must be included that explains why the sub-grant is necessary and why the training cannot be provided by the grantee directly. Also, see grant condition 18.
 - (n) Temporary support services or contract labor, other than that approved in the grant application.
- 17. NOTIFICATION TO THE COURT OF CRIMINAL APPEALS.** Grantees must notify the Court of Criminal Appeals (*pre-approval not needed*) of the following:
- termination of an employee (*within 7 workdays following event*).
 - hiring a new employee for a vacant but previously approved position (*within 7 work days following event*).
 - closing a grantee's office for a day or more during a workweek for any reason, excepting holidays, but including staff retreats and seminars (*at least 7 days preceding the event*).
- 18. THIRD PARTY PARTICIPATION INCLUDING SUB-GRANTS.** The grantee shall retain ultimate control of, and responsibility for, the grant project. The

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grantee shall assure that any contractor is bound by conditions and terms of the grant. If a grantee uses funds from its grant to support programs of judicial or professional education planned and conducted by a second association or entity, the grantee shall enter into a written agreement describing the arrangement and the rights and duties of both. The grantee shall also require the second entity to sign an agreement that it will comply with the terms and conditions of the grant and will permit the Judicial Education Auditor to examine all records of the second entity necessary to audit the use of grant funds. The grantee shall provide a copy of each of these agreements to the Court of Criminal Appeals. This subsection does not prevent a grantee from paying to a national nonprofit provider the tuition and related costs to permit a constituent judge to attend the provider's judicial education program.

19. **MISAPPROPRIATION OR THEFT OF FUNDS.** The grantee must, immediately upon discovery, report in writing to the Judicial Education Auditor any evidence of misappropriation or theft of funds. The report must contain a description of the event, dollar amounts involved, dates, names of perpetrators, and remedial actions taken by the grantee.
20. **GRANTEE COMPLIANCE.** The Court of Criminal Appeals may withhold funds from a grantee, reduce their grant amount, or impose penalties if it determines that the grantee has failed to comply with established rules, guidelines, grant conditions, due dates, or contractual agreements on which the award of the grant is predicated. If the Court's funding is insufficient to meet grant allocations, grant amounts may be reduced, or funding withheld.
21. **TERMINATION FOR CAUSE.**
 - (a) The Court of Criminal Appeals may terminate a grant for failure to comply with:
 - (1) Applicable state laws, rules of the Court of Criminal Appeals, regulations, policies, or guidelines; or
 - (2) Terms, conditions, standards, or stipulations of grant agreements.
 - (b) The Court of Criminal Appeals may adjudge a grantee ineligible for future grant awards if a grant awarded to the grantee is terminated for cause.
22. **MONITORING.** The Court of Criminal Appeals may monitor the grantees' financial, administrative, and program activities on an ongoing basis. Grantees must promptly provide information and documentation upon request. Monitoring may be conducted at training conferences and seminars without notice.

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23. **AUDITS.** The following pertains only to audits of grants awarded by the Court of Criminal Appeals and its grant-funded activities. A grantee's private funds and activities are exempt from this grant condition:

Financial and Performance audits or reviews of grantees may be conducted by the Court of Criminal Appeals or its contractors. Grantees must satisfy the auditor's request for information within deadlines prescribed by the auditor. Grantees must accommodate auditors in their work efforts and allow free movement within the grantee organization or training site. Documentation to be audited must be submitted to the Court of Criminal Appeals upon request.

- (a) **Records Subject to Audit.** All records held by the grantee in support of grant activity are subject to audit by the State Auditor or the Judicial Education Auditor, or Performance Auditor in accordance with provisions of state law and the General Appropriations Act and by the Court of Criminal Appeals.

- (b) Support Documents Handoff Sheet. All records to be audited must be listed on a support documents handoff sheet which is provided by the grantee and signed by the receiver of the records. The support handoff sheet must include the following information: Grantee name, date records were provided, name and position of person conveying the records, document numbers or check numbers, or range of document or check numbers, and name of person receiving the records. Records should be conveyed in boxes or folders and document numbers or check numbers clearly written on the face of the box or folder. Also, the boxes or folders must be numbered consecutively, e.g., box 1 of 5.

This grant condition applies to anyone receiving grant records, inside or outside the grant program, including the Court of Criminal Appeals auditor or other staff, and external auditors or board members.

When records are returned to the grantee the date of return and name of person returning the records should be written on the support handoff sheet and filed.

- (b) (c) **Audit Findings.** A grantee may be required to make changes or improvements to their system of internal controls as recommended by the State Auditor or the Court of Criminal Appeals, or Performance Auditor. Disallowed costs must be refunded to the Court of Criminal Appeals unless otherwise directed. Failure to implement the changes without

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adequate justification may be considered cause for termination of the grant.

(e) (d) **Audit Scope.** Audit scope may include virtually any process or activity funded by grants awarded by the Court of Criminal Appeals, including but not limited to qualitative assessments, management audits, performance audits and reviews, and compliance audits. Auditors may appear unannounced at grantee organizations or any grant-funded training events.

(d) (e) **Resolution of Findings.** Any requests for support documentation or additional information regarding any audit findings must be submitted within 30 business days of the request. Failure to respond within the prescribed time will result in remedial action at the Court's discretion. The Court may, on a case-by-case basis, grant up to a 90-day extension for grantees to provide support documentation on audit findings.

24. **INDEPENDENT ANNUAL AUDITS OF ALL FUNDS.** Grantees shall provide to the Court of Criminal Appeals a report of an independent annual financial audit including audit findings of all funds subject to the control of the grantee's governing board, including the funds provided by this grant. The independent auditor shall be instructed to present the financial statements in columnar format to enable the reader to identify separate funding sources. Grantees shall have six (6) months after the closing of their non-grant fiscal year in which to provide the Court with a copy of the report. Failure to comply will result in grant funds being withheld or possible termination of the grant. Grant funds may not be expended for obtaining audits on non-grant funds. Grant funds may be used to cover the portion of the audit related to grant funds providing the grantee obtains three bids and receives Court approval prior to the expending grant funds for this purpose.

25. **INSURANCE.**

(a) **Fidelity Bonds.** Each grantee shall maintain in full force and effect during the term of this grant a fidelity bond of at least \$10,000.00 for each grant funded employee.

(b) **Property/Casualty and Liability Insurance.** Grant funds may be expended for the purpose of fire, theft, or property insurance for the grant funded portion of a grantee's organization, or for liability insurance for grant funded employees, officers, and board members of grantees.

26. **INTEREST INCOME.** Interest earned on deposits of grant funds must be reported as grant interest income and expended for purposes of the grant or paid

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back to the Court of Criminal Appeals. Expenditures of interest income are reported as expenditures of grant funds.

27. TRAVEL REGULATIONS. Grantees are required to comply with all the following regulations. Grantees may not ask the Court of Criminal Appeals or any of its staff for an exception to these regulations:

(a) General.

(1) Actual and Necessary Expenses for Meals and Lodging. Actual and necessary expenses may be reimbursed only to appellate, district, and statutory county judges attending courses pursuant to sections 56.003(b) and 74.062 of the Government Code, and committee and board members of the Texas Center for the Judiciary, Inc., and faculty who teach courses approved by a grantee's education committee. All grantee staff is subject to state-rate limitations, as are board and committee members of all grantees other than the Texas Center for the Judiciary, Inc.

Actual and necessary expenses may not exceed twice the state rate limitations, as set forth in Grant Condition 27 b-c.

(2) Out-of-state Lodging and Meals. Out-of-state travelers may be reimbursed for actual lodging and meals, not to exceed the out-of-state rates issued by the U.S. General Services Administration. Travelers eligible for actual and necessary reimbursement as provided by 27 (a) (2) are limited to twice the out-of-state rates issued by the U.S. General Services Administration. A print-out of the U.S. General Services Administration's rates for the traveler's duty point must accompany the supporting documentation for payment of the reimbursement.

(3) Conservation of Funds. Grantees are responsible for ensuring that travel arrangements are the most cost effective in all regards without compromising an acceptable level of quality.

(4) Travel Advances. Travel advances are allowed only if they are accounted for using the "receivable method." Grantees are responsible for contacting the Judicial Education Auditor if there is any question as to how the method works. The Court of Criminal Appeals may revoke a grantee's right to travel advances if a perceived pattern of violation exists.

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- (5) **Procurement of Hotels.** Grantees may select hotels through negotiation to obtain the best quality at the best price in lieu of a bidding process whereby the lowest bidder is awarded the contract.
- (6) **Padding Prohibited.** Grantees may not agree to pay more than the true price for goods or services to get a price break for another class of goods or services. This is intended to prevent the circumvention of state rates. For example, a grantee would be in violation for arranging with a hotel to pay a higher price than the hotel's normal price for rental of a conference room in exchange for a lower than normal price for staff lodging where the normal price is higher than the state rate.
- (7) **Personal Expenses.** The grant may not pay for personal expenses even if the traveler intends to repay the grant at some future point. Therefore, when a traveler stays at a hotel which the grantee will pay directly, the traveler must pay for any personal expenses out-of-pocket prior to departing the hotel. The grant may not at any time be in a receivable status about a traveler's expenses.
- (8) **Vouchers must be Signed and Certified.** Travel vouchers are valid only when they are signed by the claimant, and they contain a statement certifying that the claimant guarantees the charges are true and accurate.
- (9) **Grantees May be More Restrictive.** Grantees may at their option impose more restrictive travel regulations than that provided in this grant condition. At no time may they be less restrictive.
- (10) **Areas Not Covered by These Regulations.** These regulations are not to be construed as covering all possible situations. Where these regulations are silent, the Court of Criminal Appeals reserves the right to make any judgments deemed appropriate. Grantees are responsible for seeking the Court's approval before taking a course of action that is not covered by these regulations.
- (11) **Applying Savings in Lodging Expenses to Meals, and Vice Versa, is Prohibited.** For example, a grantee whose actual lodging expenses are under the maximum state rate may not apply the savings to meals expenses which are over the state meal rate. Likewise, savings in meals may not be applied to lodging.
- (12) **Travel Outside of the Contiguous United States.** The grant will not pay for travel outside of the contiguous United States.

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(13) **Out-of-State Staff Travel.** Any out-of-state staff travel using grant funds must be pre-approved by the Court of Criminal Appeals.

(14) **Expense Limit per Participant.** The maximum amount of travel expenses per participant is limited to \$750 per year.

Exception. Pursuant to Government Code section 74.062, district, statutory county, appellate and associate judges, and their court personnel are not limited to \$750 per year.

(15) **60 Days for Travel Claim Submissions.** Travel claims must be submitted to the grantee for processing within 60 days following the travel event. Grantees are not allowed to process late submissions. This includes the travel of participants, staff, faculty, board and committee, and any other class of traveler.

(b) **Meals.** Except for grant conditions 27 (a) (1) and (2), meals are limited to \$41 per day.

(1) **Within Designated Headquarters.** A claimant may not be reimbursed for meal expenses incurred within designated headquarters. For example, if Austin is the area comprising a claimant's designated headquarters, meal expenses may not be claimed when incurred within the Austin metropolitan area, even if during travel to or from an area outside of Austin.

Exception - meals may be claimed when in conjunction with a seminar or committee/board meeting regardless of location.

(2) **Within Area of Residence.** A claimant may not be reimbursed for meal expenses incurred within their area of residence. For example, a traveler resides in Llano and commutes to work in Austin. Meal expenses may not be claimed when incurred in Llano or any points of travel to Austin.

Also, meal expenses incurred within a traveler's area of residence may not be claimed for travel to destinations other than designated headquarters, such as a seminar location, or other points of duty. However, meals may be claimed when incurred at points between residence and duty point when the duty point is other than designated headquarters.

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Exception - meals may be claimed when in conjunction with a seminar or committee/board meeting regardless of location.

- (3) **Supporting Documentation.** Receipts are required for reimbursements to individual claimants and must be supported by the individual's signed travel voucher. If the tracking of receipts would present an unreasonable burden on a grantee's staff the grantee may request a special exemption from this grant condition from the Court of Criminal Appeals. Receipts are also required as support for the cost of meals provided at training events that are direct paid to hotels or food service providers during a training event.
- a. **Unallowable Costs.** The grant will not pay for the cost of tips and gratuities or any other unallowable cost specified in these grant conditions. If uncertainty exists as to the allowableness of a cost the grantee should seek guidance from the Court before charging the cost to the grant.
 - b. **Group Meals Disallowed.** The grant will not pay for the cost of group meals incurred at restaurants, such as the cost of meals incurred at staff, board, or committee meetings, even when associated with training events. Individual claimants may claim reimbursement for such meals on travel vouchers subject to rates provided in these grant conditions.
 - 1. **Speaker Meals Exception.** The grant will reimburse grantees' private funds account for the cost of group speaker meals subject to rates and restrictions in these grant conditions. Reimbursements from the grant must be supported by: (1) actual, legible receipts, (2) the names of the speakers who incurred the meal expenses, and (3) a copy of the credit card statement if a credit card account was used. The grant will not reimburse for the cost of non-speakers who are included in the group meal expense. The grant will also not reimburse an individual or any other source other than the grantees' private fund account.
 - c. **Hotel Room Service Disallowed.** The grant will not pay for the cost of room service at hotels. Individual claimants may

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claim reimbursement for such meals on travel vouchers subject to rates provided in these grant conditions.

- (c) **Lodging.** Except for the provisions of grant conditions 27 (a) (1) and (2) the cost of lodging is limited to ~~\$85 per day, taxes not inclusive.~~ rates provided by the U.S General Services Administration as permitted by the Texas Comptroller of Public Accounts. The rates are exclusive of taxes. The grant will pay only for lodging that is incurred at a commercial lodging establishment.
- (1) **Taxes.** Only lodging taxes the grantee is legally required to pay are allowable.
- (2) **Receipts Required.** Copies of receipts are acceptable. Affidavits are not acceptable at any time.
- a. **Valid receipts.** Valid receipts contain the following information: name of traveler, name of establishment, daily room rate, and an itemization of charges by date. Credit card slips or other supporting documents qualify as valid receipts only if they contain all the information just described. Internet booking receipts such as Expedia, Travelocity, etc., are not valid receipts.
- (3) **Shared Lodging.** When two or more travelers share a room, they each are eligible for a maximum reimbursement of the grant lodging rate for one person per day, taxes not inclusive (*also, except for the actual and necessary provisions of grant condition 27 (a) (1).* However, the amount reimbursed to each may not exceed each traveler's equal portion of the total lodging expense.
- (4) **Attrition.** Grantees should take steps to minimize lodging charges due to unfilled rooms. Grantees can accomplish this through aggressive negotiation when procuring lodging.
- (d) **Travel.**
- (1) **Mileage.** Mileage is reimbursable at 58.5 cents per mile for use of the claimant's vehicle.
- a. **Route Determination.** The number of reimbursable miles may not exceed the number of miles of the most cost-effective, reasonably safe route between two destination points. In determining the most cost-effective, reasonably

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safe route, the Court may consider the route that provides the shortest distance, the quickest drive time, or the safest road conditions.

Note: Mileage incurred because of receiving inadequate directions or being lost is not reimbursable.

- b. Mileage Calculation.** Mileage between destination points must be calculated using a mapping website (e.g., Google Maps, MapQuest). Supporting documentation for mileage must include a printout from a mapping website showing, at a minimum, the city and state of the destination points. The printout must be sufficiently detailed for the Court to verify the number of miles.

Note: Mileage may not be calculated using only a vehicle odometer reading.

- 1. Fuel In Lieu of Mileage.** The grant will pay for the cost of fuel in lieu of mileage for use of the claimant's vehicle, but only if the cost is less than mileage.
- 2. Travel between residence and duty point.** The maximum amount of mileage allowable when traveling between residence and duty point is the lesser of the distance between duty point and the claimant's residence or designated headquarters.

For example, a claimant whose designated headquarters is in Austin travels from his/her home in Georgetown to a duty point in Dallas. The maximum mileage allowed is the distance between Georgetown and Dallas. Now assume instead that the duty point was San Antonio. The maximum mileage allowed would be the distance between Austin and San Antonio since Austin is the claimant's designated headquarters.

- 3. Travel between residence or designated headquarters and an airport.** Mileage to and from the claimant's residence or designated headquarters and an airport is reimbursable. The maximum amount of mileage allowable is the lesser of the

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distance between an airport and the claimant's residence or designated headquarters.

- (2) **Airfare.** The grant will pay for the cost of the lowest available airfare that is supported by an original or copy of the airfare receipt. A credit-card slip or billing is acceptable if it contains the name of the traveler and airline, the ticket number, class of transportation, fare basis code, travel dates, and dollar amount paid. Affidavits are not acceptable.

 - a. **First Class Airfare.** Any class of airfare other than the lowest class is unallowable unless it is the only class available, in which case the supporting documentation must include a statement to that effect.
 - b. **Personal Aircraft.** The grant will pay for personal aircraft mileage using rates provided by the Texas Comptroller of Public Accounts.
 - c. **Fuel In Lieu of Mileage.** The grant will pay for the cost of fuel in lieu of mileage for aircraft, but only if the cost is less than reimbursable mileage.
- (3) **Rental Car.** The grant will pay for car rental only if paid to a car rental company. The grant will pay for fuel for the rental car, and taxes for which the traveler is not legally exempt. The grant will not pay for liability insurance supplements, personal accident insurance, safe trip insurance, or personal effects. The grant will not pay for the rental of luxury vehicles. Receipts or copies of receipts are required. Affidavits are not acceptable.
- (4) **Taxis, Shuttles, Bus.** The grant will pay for the cost of taxis, shuttles, and bus fares. Receipts are not required unless travel is between cities.
- (5) **Parking and Tolls.** The grant will pay for the cost of parking and tolls. Receipts are not required.

 - a. **Valet Parking.** The grant will not pay for the cost of valet parking unless the hotel requires it, or the traveler is handicapped. In either case, supporting documentation must contain a statement to that effect.
- (e) **Other Travel Expenses.**

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- (1) **Phone.** The grant will pay for the cost of phone calls that are necessary and grant related. Long distance and cell-phone calls must be supported by a statement, billing, or receipt. The traveler must earmark the specific calls on the support documentation by writing "grant related" next to the charges. The support document must contain the claimant's printed name and signature.
- (2) **Registration Fees.** The grant may pay the cost of registration fees for a course, seminar, or similar event if the purpose is clearly within the objectives of the grant. Supporting documentation must include a copy of the registration form, letter, or notice, and a receipt, canceled check, or a credit-card billing or statement.
- (3) **Incidentals.** The cost of incidentals such as photocopying, shipping, postage, loading/unloading, internet access charges, and facsimile charges are allowable. In all cases, receipts must support them. Any expenses deemed personal in nature will be disallowed.
- (4) **Breaks.** The cost of seminar breaks and other breaks, such as board and committee breaks, is limited to \$15 per person per day.

28. **SPEAKER'S FEES.** Officers, board members, employees, or members of the education committees of the grantee or of the parent professional organization, and members of boards and committees that oversee the operations of the grantee training centers, shall not be paid as a speaker at seminars sponsored by the grantee.

Grantees may not pay a state employee a speaker fee if the employee receives compensation (including vacation and sick pay) from his or her regular employment with the State of Texas at the same time.

Prior approval must be obtained from the Court of Criminal Appeals before a grantee may enter into an agreement to pay a speaker an amount more than \$1,500 from grant funds for a speaking engagement. The grantee must provide the Court with information on how the speaker was selected.

29. **PUBLICATIONS.** Publications that are published by the grantee and funded by grant funds must include a statement that the publication was funded by a grant from the Court of Criminal Appeals. A copy of each grant-funded publication such as newsletters, seminar brochures, reference books, etc., other than course materials provided to participants, must be submitted to the Court of Criminal Appeals. Grantees may charge the Court of Criminal Appeals for published materials that are normally provided to others at a cost.

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30. **PURCHASE OF VIDEO TRAINING TAPES.** To avoid duplicate purchases, grantees shall coordinate with other judicial-education grantees the purchases of educational video training tapes. Video training tapes purchased by one grantee shall be made available to other grantees for possible use upon mutually accepted terms.
31. **COORDINATION OF TRAINING EVENTS SCHEDULES.** The Court of Criminal Appeals may require a grantee to adjust the timing and/or location of training events to prevent grantees from competing for the same class of participants at the same time.
32. **DEADLINE FOR COURT APPROVAL.** All requests requiring approval from the Court of Criminal Appeals must be received AT LEAST seven (7) business days prior to when a decision is needed by the grantee.