



Anti-terrorism Emergency Assistance Program (AEAP) Sub Recipient Policies & Procedures Manual

The Massachusetts Victim and Witness Assistance Board

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The mission of MOVA is to empower all crime victims and witnesses in the Commonwealth of Massachusetts. MOVA strives to ensure access to equitable services, across the Commonwealth, which meet the unique needs of those impacted by crime through survivor-informed policy development, fund administration, training, and individual assistance.

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Introduction

The Massachusetts Office for Victim Assistance (MOVA) operates under the guidance of the Victim and Witness Assistance Board (VWAB). The VWAB is the designated state authority to administer federal funds for victim services available through the Federal Victims of Crime Act of 1984 (VOCA).

Authority and Scope¹

This AEAP Policies and Procedures manual was drafted June 2014. The policies and procedures set forth the requirements of the AEAP Victim Assistance Grant as well as the AEAP Grant Program in compliance with laws, rules and regulations of the federal and state government; it does not override any other applicable requirements of the state or federal government. MOVA and the sub-recipients under the Anti-Terrorism Emergency Assistance Program are required to comply with applicable laws, rules and regulations whether or not they are explicitly stated in these policies and procedures. Where necessary, MOVA may place special conditions upon a sub-recipient which are not specified in the policies and procedures. **MOVA reserves the right, at any time, to terminate grants with sub-recipients that are not in compliance with the requirements set forth in the AEAP Policies and Procedures Manual.**

Certifications and Terms and Conditions

The application and grant spell out certifications and terms and conditions that must be fully understood and executed in order to enter into a contract with the state and receive federal funds. Upon entering into the grant, the sub-recipient awarded funds is agreeing to provide services as outlined in the program narrative and the goals and objectives outlined on the program timetables, utilizing the staff approved within the funding request (once approved becomes the program budget) for the designated number of service delivery hours. **Any program or budget changes must be put forth in writing to MOVA to be in compliance with the sub-recipient's grant.** Awards will not be made without a full set of signed certifications that are included in the application for funding.

Termination and Default

MOVA reserves the right to terminate a grant due to non-compliance. Termination and default procedures are expressly stated in the grant.

Waivers

MOVA may waive any provision within its authority contained in the policies and procedures. Waivers cannot be given for provisions that are beyond the scope of MOVA's authority. **Any sub-recipient that desires a waiver of any of the provisions of these Policies and Procedures must initiate the process in writing. A written request for a waiver does not excuse a sub-recipient from following the provisions of these Policies and Procedures.** MOVA may choose to grant a request, grant a request in part, or not grant a request for a waiver.

¹ The governing rules for the Massachusetts VOCA Victim Assistance Grant Program are found in: 42 U.S.C. §§10601(d, (5) and 10603b(b).Victims of Crime Act of 1984 (P.L. 98-473), as amended by the *Children's Justice and Assistance Act of 1986* (P.L. 99-401), the *Anti-Drug Abuse Act of 1988*, Title VII, Subtitle D (P.L. 100-690), the *Federal Courts Administration Act of 1993* (P.L. 102-572), and the *Violent Crime Control and Law Enforcement Act of 1994* (P.L. 103-322), codified in United States Code (USC) 10601, et seq.; *Antiterrorism and Effective Death Penalty Act of 1996* (P.L. 104-132); *Omnibus Appropriations Act of 1997* (P.L. 104-208), U.S. Department of Justice, *Final Program Guidelines for the Victims of Crime Act, Victims Assistance Grant Programs*, Federal Register, April 22, 1997; U.S. D.O.J., Office of Justice Programs, OCFO *Financial Guide*; Massachusetts General Laws and any applicable state regulations; Victim and Witness Assistance Board policies; Victim and Witness Assistance Board, *AEAP Policies & Procedures*; Victim and Witness Assistance Board *AEAP Grant RGA*; and the terms and conditions of the grant.

AEAP ALLOWABLE SERVICES

Regardless of the type of service provided, AEAP sub-recipients must provide free services to victims of federal and state crimes. Requests for funding to pay salary and fringe costs for direct services will be given priority over requests for funding which include administrative expenses.

AEAP funds must be used to provide allowable services to crime victims. The funding request must reflect the program narrative and grant/ISA documents i.e. scope of services, logic model, etc. Staff titles should be consistent across all documents. All proposed costs must appear on the approved funding request prior to reimbursement. The following is a non-exhaustive list of services, activities and costs that are considered eligible for support with AEAP victim assistance grant funds.

Allowable Direct Costs and /Administrative Costs

Allowable Costs - Direct:

The following are descriptions of allowable program costs. For detailed examples, please see Appendix C.

- **Services that respond to the immediate emotional and physical needs of crime victims**
AEAP funds may support services that respond to the immediate emotional and physical needs (excluding medical care) of crime victims which offer an immediate measure of safety to crime victims.
- **Services that assist victims in navigating the dynamics of victimization**
AEAP funds may support services and activities that assist victims of crime in understanding the dynamics of victimization and in stabilizing their lives after a victimization.
- **Services that help the victim navigate the criminal justice system**
AEAP funds may support services that are directed to the needs of the victim within the criminal justice system as they access their rights, but not primarily to the needs of criminal prosecution.
- **Services which assist crime victims in managing problems**
AEAP funds may support services which assist crime victims in managing problems created by the victimization. It is not sufficient for a sub-recipient to only provide information and referral services.
- **Costs directly related to providing direct intervention services**
AEAP funds may support costs that are directly related to providing direct services.
- **Costs that are necessary and essential to providing direct services**
AEAP funds may support costs that are necessary and essential to providing direct services.
- **Professional fees, under special circumstances**
Professional fees are allowable only under special circumstances. The payment of attorney fees is justified only in emergency situations.
- **Legal assistance for victims**
Emergency legal assistance, including but not limited to, filing restraining orders and obtaining emergency custody/visitation rights when such actions are directly connected to family violence cases and the health and safety of the victim.

Allowable Costs - Administrative:

Expenses under this section are not direct crime victim services, but they may in some circumstances be directly tied to providing quality direct services.

- **Training**

Skills training for staff:

AEAP funds designated for training are to be used exclusively for developing the skills of direct service providers (paid and volunteer) so that they are better able to offer quality services to crime victims. MOVA strongly encourages sub-recipients to utilize this allowable cost and expects that AEAP funded staff are properly trained. While AEAP funds can be used for training direct service providers within the organization who are not supported with AEAP funds, priority should be given to the individuals supported with AEAP funds.

It is expected that at a minimum, AEAP funded staff will be in attendance for one MOVA regional meeting/forum per year if applicable. Reimbursement for related travel costs are detailed below.

Training materials:

AEAP funds can be used to purchase materials.

Training related travel:

AEAP funds can support costs associated with attendance at training activities held on a statewide basis or within a similar geographic area. When needed training is unavailable within the immediate geographical area, sub-recipients can use AEAP funds to support training outside the geographical area. Out of state travel must be approved by MOVA prior to attendance.

- **Equipment and advanced technologies**

AEAP funds can support a pro-rated share of equipment that is not used exclusively for victim-related activities.

- **Food and beverage for clients only**

Food and/or beverages are allowable provided they are for the purpose of enhancing direct services to victims. The cost of the food and/or beverages must be reasonable.

- **Contracts for professional services**

The use of a portion of the AEAP grant to contract for specialized services is allowable. Consideration may be given to compensation including fringe benefits for those individuals whose employers do not provide such benefits. A copy of any contracts that are utilized to retain the services of consultants identified in the funding request proposal must be provided to MOVA. If the consultant is not hired at the time of award, a contract, or documentation of hire and fees, must be provided to MOVA before services are rendered.

- **Operating costs:**

Operating costs are allowable to the extent that the cost is necessary to provide AEAP direct services.

- **Supervision of direct service providers**

Supervision of direct service providers (paid and volunteer) is an allowable expense only to the extent that such supervision is necessary and essential to providing direct services to crime victims. Supervision is considered an administrative cost.

- **Outreach**

AEAP funds may be used to support activities that are designed to create awareness of the services that are available to crime victims. Programs must use the funding obligation statement when publicizing programs funded or partially funded by AEAP: *“This project was (partially) supported by the Massachusetts Office for Victim Assistance through an Antiterrorism Emergency Assistance Program (AEAP) cooperative agreement number 2014-RF-GX-K002 from the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice.”*

- **Multi-disciplinary Team/Roundtable Activity**

AEAP-funded staff can participate in, and represent the needs of crime victims in multi-disciplinary team and/or roundtable activities, which facilitate coordinated, comprehensive services to crime victims.

- **Professional dues and memberships in an organization’s name**

- **Offering or organizing local or regional conferences**

Prior approval from MOVA is required.

Unallowable Costs

The following list of services, activities and costs **cannot** be supported with AEAP grant funds:

- **Lobbying**

Lobbying, political activity of any kind, and administrative advocacy for victim legislation or administrative reform, whether conducted directly or indirectly, is unallowable.

- **Perpetrator rehabilitation and counseling**

Sub-recipients shall not knowingly use AEAP funds to provide perpetrator rehabilitation and/or counseling nor can AEAP funds be used to offer services to incarcerated individuals, even when the service pertains to the victimization of that individual.

- **Sub-recipient studies and research efforts**

AEAP funds may not be used to pay for efforts conducted by individuals, organizations, task forces, or special commissions to study and/or research particular crime victim issues. However, AEAP funded staff may, and are encouraged to, distribute client satisfaction surveys to program participants in efforts to track, improve or enhance funded services.

- **Activities that seek to improve the criminal justice system**

AEAP funds cannot be used to pay for activities that are directed at prosecuting an offender and/or improving the criminal justice system's effectiveness and efficiency, such as expert testimony at a trial. Victim witness protection costs and subsequent lodging and meal expenses are considered part of the criminal justice agency's responsibility and cannot be supported with AEAP funds.

- **Activities exclusively related to crime prevention**

- **Fundraising activities**

Employees cannot engage in fundraising activities or participate in fundraisers on AEAP time.

- **Other organizational costs**

Organizational costs such as liability insurance on buildings and vehicles, capital improvements and/or repairs; security guards and body guards; property losses and expenses; real estate purchases; mortgage payments; construction costs; interest; and debts, fines, and penalties.

- **Out-of-pocket crime victim expenses**
Out-of-pocket crime victim expenses incurred as a result of a crime or to supplement crime victim compensation awards to victims of crime for such costs as replacement of stolen property, insurance deductibles, funeral expenses, lost wages, medical bills, etc.
- **Most medical costs**
AEAP funds cannot support medical costs resulting from victimization. AEAP funds cannot pay for nursing home care, home health-care costs, in-patient treatment costs, hospital care, other types of emergency and non-emergency medical and/or dental treatment, and non-emergency prescriptions. Payments for physician fees are prohibited.
- **Relocation expenses**
Permanent relocation expenses, such as related travel expenses, security deposits on housing, ongoing rent, mortgage payments; **victim/witness expenses** such as travel to testify in court, subsequent lodging and meal expenses, victim protection costs, and other costs which are considered part of the criminal justice agency's budget.
- **Most Non-direct service staff expenses**
Salaries, fees and reimbursable expenses associated with administrators, board members, executive directors, consultants, coordinators and other individuals whose functions are removed from direct services are generally un-allowable. MOVA will consider such requests on a case by case basis.
- **Professional dues and memberships in an individual's name**
- **Establishment of protocols, interagency agreements, coordination teams, etc.**
While the existence of protocols and agreements is considered a requirement for an organization to receive AEAP funding, MOVA does not allow AEAP funds to be used to create these activities.
- **The costs of sending individual crime victims to conferences**
- **Equipment purchases for another organization or individual to perform victim-related services.**
- **Establishment of training manuals and/or extensive training materials**
- **Payment of temporary personnel in vacant positions**
Programs are prohibited from paying temporary personnel in vacant positions unless prior approval has been given by MOVA staff.
- **Food and/or beverages for any meeting, conference, training, or other event**
- **Training expenses and travel-related expenses of management and administrative training for executive directors, board members, and other individuals who do not provide direct services**
- **Legal representation of victims in non-emergency proceedings including but not limited to: divorce proceedings, child custody disputes, visitation rights, etc.**

Program and Reporting Requirements

The VWAB reserves the right to revise scheduled dates for AEAP reviews, expenditure reports, and performance reports. Any changes in scheduled dates will be posted on www.mass.gov/mova.

Programmatic Compliance

AEAP sub-recipients must comply with the following program requirements:

Maintain statutorily required civil rights statistics on victims served by race or national origin, sex, age, and disability, within the grant period; and permit reasonable access to accounting records, documents, papers, and other records to determine whether there has been compliance with applicable civil rights laws.

Satisfactory and timely completion of quarterly performance reports. Statistics are to be reported on services provided only by AEAP paid staff. Services provided by other staff should not be included in the performance report. MOVA will provide statistical documents to sub-recipients programs at the time of the award. A new report may be issued each fiscal year, and only the most current document will be accepted.

Sub-recipients are responsible for submitting a current, completed statistical report for the project period after the close of each quarter. Reports are due in the MOVA office as follows:

| Reporting Period | Due Date |
|-------------------------------|------------|
| July 1 through September 30 | October 31 |
| October 1 through December 31 | January 31 |
| January 1 through March 31 | April 30 |
| April 1 through June 30 | July 31 |

Sub-recipients must follow reporting timeframes established by MOVA if different from that listed above. Sub-recipients should seek guidance from MOVA staff if they do not understand the forms or the instructions, or are unsure as to how a case should be reported. For more information on stats collection, please see the [MOVA website](#).

Maintain client-counselor confidentiality. Sub-recipients must abide by their confidentiality policy, and cannot use or reveal any client information without the consent of the client. MOVA reserves the right to review any documentation to confirm that counseling sessions did occur, for the purposes of program monitoring. This confidentiality provision does not override or repeal existing state law governing the disclosure of information under mandatory reporting statutes, (i.e., suspected child abuse or court order).

Assistance with victim compensation. Sub-recipients are expected to assist crime victims in seeking and applying for crime victim compensation benefits. Sub-recipients must: 1) Maintain a supply of crime victim compensation brochures and applications, 2) Establish policies and procedures to identify clients who may be eligible for crime victim compensation benefits; 3) Ensure staff are familiar with the crime victim compensation program, provide assistance to clients in filling out applications, and assisting with checking on claim status.

Attend an AEAP Policies and Procedures Training if offered. Programmatic and fiscal representatives of each AEAP sub-recipient program must attend an AEAP Policies and Procedures Training if one is offered by MOVA during the first year of the grant award. Failure to meet this requirement may result in additional reporting requirements. Additional training will be available in non-competitive bid years for new staff and those who

wish to have additional training.

Compliance with MOVA in monitoring the project. Monitoring activities include, but are not limited to, site visits by MOVA staff and/or staff from the federal Office for Justice Programs, review of implementation and development of logic model, mid-year progress reports, and submission of financial records and statistical performance reports, as applicable and required by MOVA or the federal Office for Justice Programs.

MOVA will conduct site visits with sub-recipients throughout the course of the contract to ensure compliance with policies and procedures. Sub-recipients are required to address all site visit report findings by the deadline as set forth by MOVA.

MOVA will track and monitor timely and accurate submissions of reports and invoices, and efforts will be made to correct and implement improvements to any areas of concern identified at a site visit or at any other point during the grant cycle, including the mid-year progress report. Patterns of late and/or inaccurate reporting, as well as the appearance of minimal or no effort to improve compliance with the Policies and Procedures will be taken into consideration when making future funding recommendations, and in egregious cases may affect continued funding for the current grant year.

Debarment, Suspension, Ineligibility and Voluntary Exclusion. AEAP funds are not available to federally and/or state debarred, suspended, and ineligible or voluntarily excluded sub-recipients should status change while a grant is in effect.

Allow public access to all documents, papers, letters, or other materials made or received by the provider in conjunction with the sub-recipient program. It is expressly understood that substantial evidence of the provider's refusal to comply with this provision shall constitute a breach of contract. This provision does not apply to confidential client records.

Retain all financial records, supporting documents, statistical reports and other documents related to performance and compliance must be maintained for seven (7) years beginning on the first day after the final payment under each respective grant or such longer period as necessary for the resolution of any litigation, claim, negotiation, audit, or other inquiry regarding this grant award.

Avoid Conflicts of Interest. Sub-recipients must comply with federal and state rules which prohibit the use of public funds for personal gain. Sub-recipients must avoid any actions which might result in, or create the appearance of, using public funds or publicly funded positions for private gain, for giving preferential treatment to any person, or adversely affecting the confidence of the public in the integrity of the government or the sub-recipient program. Sub-recipients may not refer clients seeking or receiving AEAP funded services to the private practice of any employee, official, or person affiliated with the grantee.

Notify MOVA of Programmatic Changes.

Sub-recipients are required to submit a programmatic change form to MOVA when there is a change in the staffing of their program (resignation, hire, medical leave, etc). Any change must be reported to MOVA within **two weeks** of the time the sub-recipient/program director is notified of the change. Any submission beyond two weeks from the change date may impact the possibility of reimbursement and will be subject to MOVA approval. Programmatic change forms must be signed by the sub-recipient program contact and a fiscal representative and filled out completely, including a narrative explanation as to why this change is being requested. If the programmatic change form is for a new hire, a resume must be provided.

MOVA must be notified if the Executive Director, Program, or Fiscal Contact change to ensure contact

information is updated, regardless if they are on the approved AEAP budget.

Any and all changes which affect service delivery must be clearly marked and requested in writing to MOVA and approved prior to the change. This includes hiring temporary personnel for AEAP funded vacancies. Without prior approval, reimbursements for changes submitted may be denied. See Fiscal Policies & Procedures for information on the budget amendment process.

Fiscal Policies & Procedures

Purpose of Fiscal Policies & Procedures

Fiscal Policies & Procedures serve as a primary reference manual to assist sub-recipients in fulfilling their fiduciary responsibility to safeguard grant funds and ensure funds are used for the purposes for which they were awarded. The guide should serve as a day-to-day management tool for all sub-recipients receiving an AEAP grant from MOVA.

The Fiscal Policies & Procedures are subject change as new laws are passed or updates are made to Federal and State guidelines. For the purpose of grant making, MOVA abides by [815 CMR 2.0](#), the Commonwealth of Massachusetts Policy for state grants, federal grant awards, federal grants and subsidies.

Responsibility of MOVA

MOVA, as the funder, must perform the following major responsibilities for the federal awards it makes:

- Advise sub-recipients of requirements imposed on them by federal laws, regulations, and the provisions of grants and grant agreements, as well as any supplemental requirements imposed by MOVA.
- Monitor the activities of the sub-recipient as necessary to ensure that federal awards are used for the authorized purpose in compliance with federal and state laws, regulations, and the provisions of grants or grant agreements and those performance goals are achieved.
 - The purpose of sub-recipient monitoring is to provide reasonable assurance that federal program funds are being spent in accordance with the laws, regulations, and the provisions of the grant and that the required performance goals are being achieved. Additionally, sub-recipient monitoring procedures are developed, implemented, and performed to ensure that the sub-recipient obtains the required audits, and that audit findings identified in the sub-recipient audit reports are timely and effectively resolved and corrected.
 - MOVA uses the following mechanisms to monitor sub-recipient activities throughout year:
 - Reviews monthly/quarterly financial and performance reports submitted by sub-recipient
 - Tracks timely submittals of invoices; Performs on-site site visits to examine fiscal and programmatic records, internal control plans, and to observe operations
 - MOVA seeks to conduct an on-site site visit of all sub-recipient at least once during or shortly following a grant period.

Funding obligation

- The Victim Witness Assistance Board's obligation to pay under this grant program is contingent upon receipt of AEAP funds from the U.S. Department of Justice. The Board may terminate any agreement with an AEAP sub-recipient if funds become unavailable at any time, as stated in the grant, or for non-compliance with any other terms stated in the grant or grant appendices.

Responsibility of Sub-recipients

In addition to complying with the policies and procedures laid out within this document, sub-recipients of Federal funds must comply with:

- [OMB-Circular A-133](#), which sets standards for all organizations expending federal funds. For additional information on federal grants management, please visit the [Office of Justice Programs \(OJP\)](#) Web site as well as the [Office of Management and Budget's \(OMB\)](#) Web site to obtain copies of current circulars.

All sub-recipients must maintain adequate accounting and control procedures to ensure that funds are not used to reimburse expenses funded by or charged to other funding sources including other state sources. Any duplication of funding sources to support a service already funded will be considered supplantation and is not allowed. All allocation methods used to determine reimbursement for expenditures must be in compliance with accounting procedures specified in:

- OMB Circular A-122 (for non-profit agencies); or,
- OMB Circular A-87 (for local government agencies)

Sub-recipients that use allocation methods to submit their reimbursement request and are unsure if their procedures meet federal standards must contact MOVA.

All sub-recipients must comply with Generally Accepted Accounting Procedures (GAAP) and applicable state and federal laws, rules and regulations. If sub-recipient staff or sub-recipient auditor has questions regarding applicable accounting procedures, please contact MOVA.

Accounting Records and Financial Management System

Sub-recipients must have a financial management system in place that is able to record and report on the receipt, obligation, and expenditure of grant funds. In addition appropriate programmatic and financial records that fully disclose the amount and disposition of funds received must be maintained. This includes financial documentation for disbursements, timesheets specifying time devoted to allowable victim services, client files; records documenting the portion of the project funded by other sources, and other records which would facilitate an effective audit.

All accounting records must be made available upon request to MOVA staff, federal Office for Justice Program staff, or their agents. Child Accounts (State Agencies) must abide by the [Comptroller's Policy](#) on reporting by utilizing MMARS, Labor Cost Management, and Commonwealth Information Warehouse.

Independent Audits

All sub-recipients that are subject to an OMB Circular A-133 audit will be required to submit proof of audit including any audit reports/findings. Documentation must be submitted within 15 days from Grant Manager request.

Audit costs, if allowable, must be prorated and charged to the grant based on the ratio of all Federal grants being audited.

Audit costs not required or performed in accordance with OMB Circular A-133 are unallowable. If the AEAP recipient did not expend \$500,000 (\$300,000 for fiscal year ending 2003 and prior) or more in federal funds in its fiscal year, but contracted with a certified public accountant to perform an audit, these costs may not be charged to the grant.

STATE AGENCIES – Federal Audit Protocol:

All state agencies must adhere to the [Comptroller's Policy](#) when notified by federal authorities to perform an audit. Federal regulations, OMB Circular A-133, state that federal auditors must build upon any work already done in the Statewide Single Audit.

Uniform Financial Report (UFR) Compliance

If applicable Sub-recipients must comply with Operational Services Division (OSD)

UFR requirements and file a properly prepared UFR and Independent Auditor's Report or a UFR cover page and Exceptions/Exemption documentation, or an alternate report approved by the Operational Services Division (OSD), and completed UFR templates. An electronic version of the UFR must be filed via the UFR eFiling application at the following Internet address: www.mass.gov/ufr. MOVA will periodically confirm the UFR submissions of all sub-recipients.

Funding source attribution statements

All materials publicizing or resulting from grant activities produced by a sub-recipient (e.g. publications, flyers, pamphlets, advertisements, press releases and notifications) must contain an acknowledgment of grantor assistance indicating that the funded services are provided for free. An acknowledgment of support shall be made through use of the following footnote:

"This project was (partially) supported by the Massachusetts Office for Victim Assistance through an Antiterrorism Emergency Assistance Program (AEAP) cooperative agreement number 2014-RF-GX-K002 from the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice."

Supplantation

Federal funds must be used to supplement and not to supplant funds that have been appropriated for the same purpose. Therefore, awarded funds cannot be used to supplant - or replace - existing state and local funds already allocated for the same purpose.

Grant funds should not be used to purchase items or services that would otherwise be purchased with the sub-recipient's own funds for this project. Expenditure of funds for the acquisition of new equipment or services, when equipment and/or personnel required for the successful execution of projects are already available, or budgeted for within the sub-recipient organization, will be considered supplanting and will be disallowed.

Example of Supplantation:

A sub-recipient has been awarded state dollars to employ 1(one) advocate in a victim services program for a fiscal year. In addition, the sub-recipient has applied to MOVA for 1 (one) advocate position. Given both awards, the sub-recipient is then responsible for employing 2 (two) advocate positions for the fiscal year.

Cost reimbursement

This is a cost reimbursement grant. Reimbursements will be made only for expenses included in the approved sub-recipient program budget, and only after the approved expenses have been incurred and expensed.

Sub-recipients must request funds based upon reimbursement requirements. Funds will not be paid in a lump sum, such as by dividing a grant into a monthly or quarterly billing amount, but rather funds will be disbursed over time as the sub-recipient incurs costs, and submits an expenditure report to MOVA with back-up documentation.

Program income and free services

Generating sub-recipient income on funded personnel time became unallowable. All funded services are to be provided free of charge, and at no cost to the client. MOVA does not allow any deviation from this provision.

Budgeting

A detailed allowable/unallowable cost list is located in Appendix C of this document. This list provides direction in determining allowable and unallowable costs, and is not exhaustive. Contact MOVA directly for approval of any costs which are not included.

Direct Service Priority

Sub-recipients must allocate the majority of requested funds to direct service. AEAP cannot defray administrative costs within an organization. The primary purpose of AEAP is to supplement those victim service organizations that are able and willing to absorb the costs of providing AEAP-funded additional direct services.

Cost Categories

Personnel

The employees of sub-recipients shall receive a salary commensurate with their level of responsibility, experience and education, within the established compensation policy of the employing agency, which is to be consistently applied to both Federal and non-Federal activities, and remain in compliance with federal AEAP Guidelines, state and federal labor laws.

STATE AGENCIES: Pursuant to M.G.L c.29 § 31, unless otherwise provided by law the Comptroller requires a certification from each spending authority that each employee receiving a salary under the warrant is being paid for duties performed directly for the employing department and not for duties performed for another state department.

If a sub-recipient budgets for a specific salary or salary increase, it must pay the AEAP-funded employee that amount. Sub-recipients can pay AEAP funded employees more than the budget amount, but they cannot pay an AEAP funded employee less than the budgeted amount, unless it is a newly hired staff replacing a vacant position. Sub-recipients can use AEAP funds to pay employee salary increases only after approval from MOVA and provided they have funds to shift. The requested salary must reflect the actual hours of service supported with those AEAP funds. It is important to maintain the number of contracted hours as reflected on the approved budget.

Fringe

Fringe benefits in the form of employer contributions or expenses for payroll taxes (Social Security and Medicare), health/medical care, vision, dental, workmen's compensation, short/long term disability, pension plan costs, advertising costs to recruit new staff, employee training costs, and the like, are allowable, provided such benefits are granted in accordance with the approved grant budget. (OMB Circular A-122)

All charges made to MOVA for personnel by sub-recipients, including, but not limited to gross salaries, payroll taxes (both employer and employee), and other fringe benefits, whether treated as direct or administrative costs, shall be based on payroll documents in accordance with the generally accepted practice of the sub-recipient and be approved by a responsible official(s) of the sub-recipient. Payroll records shall include the

time and attendance reports for all individuals reimbursed by MOVA, whether they are employed full time or part time.

Where salaries and fringe benefits for sub-recipient employees apply to two or more grant programs, cost activities, project periods, and/or overlapping periods, proration of costs to each activity must be made based on time and/or effort reports and billed accordingly.

STATE AGENCIES: Personnel working for Sub-recipient/Child Account should be hired into the ISA child account or rules should be established in the state payroll system to point a portion of the payroll charges to the child account in accordance with ISA procedures. All State employees are to be paid with the AA Expenditure Object class.

Time Sheets

Each person funded through AEAP must accurately account for her/his time spent working on the AEAP program.

- a. Time sheets are required. Time sheets must reflect after-the-fact determination of actual daily activity of each employee, which means that time sheets must clearly indicate the amount of time spent on AEAP program activities for full, and part-time employees.
- b. Time sheets must state "AEAP" (or identified "cost center" or code) on them and be signed by all AEAP staff. Supervisors must also sign them.
- c. Any method used to divide staff time between or among funding sources must have advanced approval from MOVA and comply with federal audit standards and generally accepted accounting procedures.
- d. An electronic system is an acceptable method of tracking the time of AEAP employee in lieu of paper timesheets (a) and maybe approved by supervisors without wet ink signature (b) ; however, supervisors must still approve entered time. The system must be able to delineate AEAP time. If the time tracking mechanism does not allow for AEAP time to be tracked via label, code, or "cost center", agency is required to note AEAP time on printout or report.

STATE AGENCIES: Sub-recipient/Child Account budget lines, in all account types, that include compensation to regular employees (object class AA) supported by the ISA, must also include DD (D09) object class. This is necessary to cover mandated chargebacks for employee pension, health insurance and terminal leave expenses from federal grants, expendable trusts, capital accounts and all other non-budgetary accounts to centralized state administrative accounts. Also, this is necessary to cover the cost of Unemployment Compensation Insurance Premium (UI), Universal Health Insurance (UHI) contribution, and the employer share Medicare Tax (MTX).

Expenditures in a Sub-recipient/Child Account may trigger indirect costs. Both the MOVA/Parent and Sub-recipient/Child Account department are responsible for negotiating the type of expenditures authorized under an ISA and determining if the expenditures will trigger the assessment of indirect costs. These costs must be included as part of the ISA and funded as part of the ISA budget. Departments requiring information on whether expenditures will trigger an indirect cost assessment should contact the Federal Grants and Cost/Allocation Unit at the Comptroller's Office.

Medical/Extended Leave

Expenditures in the form of regular compensation paid to employees during periods of authorized absences from the job, such as vacation leave, sick leave, military leave, and the like, are allowable, provided such costs are absorbed by all organization activities in proportion to the relative amount of time or effort actually

devoted to each.

AEAP funded staff who take medical or extended leave cannot be billed to the grant beyond the accrued vacation and sick time. The sub-recipient's time off/leave policy may be requested by MOVA at any time. Sick or vacation time charged to the grant must be well documented on time sheets, outlined in the sub-recipient personnel manual, and in accordance with applicable Massachusetts General Laws.

If a grant-funded employee resigns from a position prior to the end of the grant year, only accrued vacation and sick time will be reimbursed. This reimbursement is only allowable within the period of the grant – not to exceed 52 weeks. Notify MOVA when a staff person is making use of this policy at the time that the Programmatic Change Form is submitted.

Travel

General travel policy

Costs incurred for travel are necessary to be able to provide ongoing direct services to victims, and must be used in a cost effective manner. Such travel may include expenses incurred for mileage, tolls, and parking. Everyday commuting expenses for an employee to get to and from work are not allowable.

Mileage rate policy

Mileage reimbursement will be made at the sub-recipient rate, not to exceed the current effective federal reimbursement rate. A travel policy indicating this rate must be provided to MOVA. If a current policy exists, it must be adhered to for this grant. If no policy exists, the sub-recipient must follow the established federal travel policy regarding mileage reimbursement. Amendments must be made if the federal travel rate changes throughout the course of the grant period.

Direct services travel/travel for victims

Sub-recipients may be reimbursed for mileage, tolls, and parking expenses related to travel that a grant-funded employee makes to serve clients. In addition, reasonable costs for transporting victims to receive services may also be reimbursed.

Administrative Travel

Administrative travel expenses are costs incurred by grant-funded employees who are traveling on official business to attend meetings or trainings related to the service program. AEAP funds can support costs such as travel, meals, lodging, and registration fees to attend trainings within the state or a similar geographic area. When needed training is unavailable within the immediate geographical area, sub-recipients can request the use of AEAP funds to support training outside of the geographical area.

Out of state travel/ Travel for training

Reimbursement for out-of-state travel expenses by sub-recipients requires prior approval from MOVA. Funds should be requested at the time of application, with as much information provided at that time as possible.

To be approved for reimbursement, the travel must be:

- Necessary to assist in the completion of the sub-recipient program goals and objectives;
- Specific to the purpose of the sub-recipient program;
- Appropriate to the position and responsibility of the individual or individuals traveling;
- Of direct benefit to the sub-recipient program, with such benefit unavailable through other means.

To obtain final approval, a request for out of state travel must include:

- Purpose of the trip, trip dates, location, staff proposed to attend, estimated cost (e.g. transportation, rental cars, per diem, registration fee), benefit to the grant program;
- Ensure that the grant contains the necessary provisions and that there are sufficient funds to cover the cost of the trip.

Equipment

Equipment policy

Equipment purchased with AEAP funds must be used only for the purposes of the AEAP program. Sub-recipients are expected to maintain internal controls on equipment based on acceptable accounting principles identified in the US DOJ, OJP Financial Guide, effective edition "Equipment Acquired with Juvenile Justice Act (OJJDP) Formula and Victims of Crime Act (OVC) Assistance (Formula) Funds."

All purchases of furniture, equipment, computer software, electrical and computer components with a value exceeding \$1,000 must be reported to MOVA in the form of a copy of the purchase invoice and identified by an equipment ID number.

Equipment/Inventory tracking

Sub-recipient procedures for maintaining equipment (including replacement), whether acquired in whole or in part with project funds, will, at a minimum, meet the following requirements:

- Property records must be maintained which include:
 - Description of the property;
 - Serial number or other identification number;
 - Source of the property;
 - Identification of title holder;
 - Acquisition date;
 - Cost of the property;
 - Percentage of Federal participation in the cost of the property;
 - Location of the property;
 - Use and condition of the property; and
 - Disposition data, including the date of disposal and sale price.

A physical inventory of the property must be taken and the results reconciled with the property records at least once every grant period. A control system must exist to ensure adequate safeguards to prevent loss; damage; or theft of the property. Any loss, damage, or theft shall be promptly and properly investigated by the recipient and sub-recipient, as appropriate.

Adequate maintenance procedures must exist to keep the property in good condition.

Depreciation on AEAP purchased item(s)

Depreciation is a means of allocating the cost of equipment to the time periods benefiting from the use of the assets. Depreciation methods include straight-line (costs are equally spread over each period during the asset's useful life) and accelerated (costs are higher in early periods and lower in later periods of an asset's life). MOVA requires the use of the straight-line method of depreciation.

The Useful Life of an asset is based on Generally Accepted Accounting Principles (GAAP) and should take into consideration such factors as the type of construction, historical usage patterns, technological developments and the replacement policies of the sub-recipient. Useful life periods used for grant equipment must be consistent with the useful life periods used for other non-grant equipment. Useful life periods must be three years or more except in very unusual circumstances. If the useful life of less than three years is justified in a

particular situation, please contact MOVA for approval.

Recommended depreciation schedules for common equipment purchases are as follows:

| | |
|-------------------------------|----------|
| Office Furniture | 10 years |
| Office Equipment; copier, fax | 5 years |
| Telecommunications Equipment | 3 years |
| IT Equipment | 3 years |
| Computer Software | 3 years |
| Safety Equipment | 3 years |

Surplus equipment program

If any sub-recipient is in need of equipment, the Commonwealth of Massachusetts offers surplus items at a discounted rate. For more surplus items information, please visit the [Operations Service Division](#) website.

Supplies

Items contained in Appendix C, and with the funding request form, can support sub-recipients in providing direct services. When developing funding requests, sub-recipients must abide by the language outlined in Appendix C.

STATE AGENCIES: Use of Commonwealth of Massachusetts State Contracts and Solicitations. State Agencies must utilize the best cost saving methods when purchasing goods and supplies under their AEAP funded program in accordance with OSD guidance in the [Procurement Information Center](#).

Non-profit purchasing program

Eligible non-profit human and social services sub-recipients can purchase commodities and services directly from statewide contractors at the low price negotiated by the Commonwealth. This helps keep down the cost of operating the programs.

Sub-recipients must meet the following criteria to be designated as eligible to participate in the Massachusetts State Purchase Program:

- Certified non-profit status - 501(c)(3) status or equivalent;
- Currently providing human and social services under contract with one or more state departments;
- Contractor's annual audit (UFR) filing with OSD must be current and non-deficient.

For more information about this program, please visit the Commonwealth's [Operations Service Division's](#) website, or contact MOVA.

Consultants

A Consultant is an individual who provides professional advice or services. Consultants and independent contractors are considered as self-employed and receive a 1099 from the sub-recipient for whom they are providing services, in accordance to the US tax law.

Limited use of consultants to provide services within the scope of the grant is allowable. If costs associated with a consultant are requested, a contract between the sub recipient and consultant that states the name, title, and contact information of the consultant, the service to be provided, and the agreed upon rate of pay for services must be provided to MOVA. The contract must be signed by both entities and the consultant must certify in the contract that they have received a copy of the AEAP Policies and Procedures and the work done will be in compliance with the grant. If the consultant is not hired at the time of award, funds may be approved; however, the consultant contract must be provided to MOVA before services are rendered. If a contract is not provided, reimbursement for services will be denied.

Maximum allowance

Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. Consideration will be given to compensation including fringe benefits for those individuals whose employers do not provide such benefits. In addition, when the negotiated rate exceeds \$450 for an 8-hour day, or \$56.25 per hour (excluding travel and subsistence costs), written PRIOR APPROVAL is required from MOVA. Prior approval requests require additional justification.

An 8-hour day may include preparation, evaluation, and travel time in addition to the time required for actual performance. Rates should be developed and reviewed on a case-by-case basis and must be reasonable and allowable in accordance with OMB cost principles. Approval of consultant rates, in excess of \$450 a day, that are part of the original application with appropriate justification and supporting data will be approved on a case-by-case basis.

Employee vs. Consultant

A person who performs services for a sub-recipient is an employee if the sub-recipient controls what will be done and how it will be done. The general rule is that an individual is a consultant if the sub-recipient, as the entity for whom the services are performed, has the right to control or direct only the result of the work and not the means and methods of accomplishing the result (i.e. has control of the person's schedule). An employee of the sub-recipient who receives a W-2 form from the sub-recipient for whom they are providing services cannot be budgeted with AEAP funds as a consultant, as only individuals or entities with no employee relationship to the sub-recipient can be budgeted thusly.

Contracts

Limited use of contracts to provide services within the scope of the grant is allowable. Examples include specialized services to assist in filing restraining orders or establishing emergency custody/visitation rights (the provider must have a demonstrated history of advocacy on behalf of victims); emergency psychological history on behalf of victims; emergency psychological or psychiatric service; or sign and/or interpretation for the deaf or for crime victims whose primary language is not English.

If costs associated with a sub contract are requested, a contract between the sub-recipient and sub-contractor that states the name, title, and contact information of the consultant, the service to be provided, and the agreed upon rate of pay for services must be provided to MOVA.

The contract must be signed by both entities and the consultant must certify in the contract that they have received a copy of the AEAP Policies and Procedures and the work done will be in compliance with the source grant and all subsequent conditions. If the contract is not in effect at time of application, funds may be approved; however, the contract must be provided to MOVA before services are rendered. If a contract is not provided, reimbursement will be denied.

Other

Included under other may be skills training and training materials for staff. Funds may be used to purchase materials such as books, training manuals, videos for direct service providers, and costs of a trainer for in-service staff development.

Food and/or beverages are allowable provided they are for the purpose of enhancing direct services to victims. The cost of the food and/or beverages must be reasonable. **AEAP funding cannot be used to purchase food and/or beverages for any meeting, conference, training, or other event.**

Specifically, activities and costs related to such sub-recipient programs including presentation materials, brochures, and newspaper notices can be supported by AEAP funds.

Indirect costs are costs that are not readily assignable to a particular project, but are necessary to the operation of the organization and the performance of the project. Sub-recipients may request indirect costs for the administration of the sub-recipient program.

Sub-recipients that have a federal approved or state approved indirect cost rate may utilize their current agreed upon rate to request indirect rate reimbursement. Sub-recipients must provide the appropriate documentation indicating the rate is approved and current.

STATE AGENCIES: Upon receipt of a signed copy of the ISA from the Seller/Parent Department, the Buyer/Child Department must take the necessary steps to notify the Budget, Accounts Payable, and Payroll staff of the appropriate coding information. All federal grant activity must be properly coded to the grant budget line along with the object classes specified in Attachment B of the ISA and in accordance to the approved grant budget. For additional guidance on the use of the object classes and how it correlates with the approved budget, please review the [Comptroller's Expenditure Classification Handbook](#).

Reporting Procedure for Invoices

Reimbursement and Reporting Policy

Program budgets must include only those expenses to be paid by grant funding. Grant funds may only be used for approved allowable services as specified in the sub-recipient program narrative and allowable related direct services delivered during the contract period. Since these funds may only be used for a narrow range of allowable expenses, the approved budget rarely covers the entire cost of providing services.

Budgets are submitted to MOVA during the application process and reviewed by MOVA. Budgets should not be considered finalized and sub-recipients should not commit funds until a contract with MOVA is executed.

This a cost reimbursement grant, so 1/12th or 1/4th billing is unallowable. Costs must be incurred within the specified grant period and must correlate within current fiscal year approved funding request.

STATE AGENCIES: Agencies must use the proper federal grant program code when drawing down from the funds off of MMARS. This information is located in Section C of the ISA. Costs must be incurred within the specified grant period and must correlate with the current fiscal year approved budget.

Reimbursement and Expenditure Reporting Process

Sub-recipients are to submit reimbursement invoices either monthly or quarterly. Regular reimbursement invoices are due on the 15th day of each month or on the next business day if the 15th falls on a holiday or weekend. Sub-recipients must select and adhere to one method of submitting invoices (monthly or quarterly) throughout the fiscal year. Final reimbursement invoices are due no later than 35 days (to the nearest business day) following the end date of the contract/ISA unless amended. Final reimbursements are to be inclusive of the final month or final quarter of the respective contract/ISA for services up to and including those provided on the final day of the contract/ISA. Supplemental billing is not allowable.

Delayed or late reimbursement submissions: 1) will delay reimbursement; 2) significant delay, failure to submit requested backup documentation, or significant errors will require submission of an accompanying corrective action plan prior to reimbursement. The corrective action plan should be submitted to the identified Grants Management Specialist via email and outline steps to be taken i.e. person responsible, timing considerations, and submission process to alleviate future insufficient or late submissions.

Consistent with the [Commonwealth's policy](#), payments will be issued no later than 45 days after the submission date for all error free invoices received by MOVA. For example for an invoice submission date of October 15th, the payment date would be November 30th. Sub-recipients may check on their reimbursements for the current and past fiscal year by accessing Mass Finance's [VendorWeb website](#).

STATE AGENCIES - Reconciliation and Reporting Process:

Sub-recipient/child must conduct a monthly reconciliation of expenses drawn from the grant using one or more of the following methods:

- Commonwealth Information Warehouse query detailing expenditures, object classes, acceptance date, fiscal year, and program code.
- MMARS Reimbursement Grant Budget Screen (BQ88*)

If a sub-recipient/child finds that the incorrect program code was used in the current fiscal year's spending, corrections must be made before the end of the grant period. Please notify MOVA prior to making any corrections to the grant.

- For Payroll corrections on the Labor Cost Management (LCM), a LARQ should be processed.
- For expenditure corrections on MMARS, an EX should be processed.

For more information on how to use these reconciliation methods and corrections, please visit the [Comptroller's Intranet Site](#).

Submission of backup documentation

Until further notice, each monthly or quarterly reimbursement request against each grant/ISA (new or amended) must include detailed and complete backup documentation for all grant expenditures identified within the respective request. MOVA reserves the right to set or adjust the threshold for appropriate backup documentation.

Budget Amendments

Sub-recipients may request a budget amendment to reallocate funds amongst line items to their approved budget. This amendment can also be used to de-obligate a portion of the award amount; however, the original award amount will not be increased by this procedure, unless there has been approval by the VWAB to do so.

Grant funds may never be shifted in the budget without the prior approval from MOVA. All budget amendment requests must be put in writing and e-mailed to the identified MOVA grants program contact. All budget amendment requests must be received before a subsequent invoice is submitted. This request must include:

The budget amendment checklist

- A copy of the budget amendment;
- A narrative describing the reason for the amendment request and the changes proposed;
- A programmatic change form, with required staff information, if staff changes are proposed.

Sub-recipients must initiate a budget amendment if:

- A grant-funded staff resigns and the replacement is hired at a different salary and/or fringe rate. There is a need to transfer funds into or out of any cost category, or to move monies into a budget category with a zero dollar amount. For example, if the cost category "Travel" did not exist in the original budget, the adjustment to transfer funds from Equipment to Travel requires a budget amendment.

Upon approval from MOVA, sub-recipients can shift up to 10% per year of the funding of the total program budget. The 10% includes shifts between all cost categories. Invoice payments can be held if information is not submitted correctly.

It is required that a sub-recipient's respective program and fiscal staff discusses together any staff changes or any other potential reason for a budget amendment prior to submitting this request to MOVA. This communication will help to prevent delays in payments due to inconsistent information. Once the budget amendment is finalized, both a programmatic and fiscal representative are required to sign the programmatic change form. Any requests submitted without both a programmatic and fiscal signature on the required forms will not be reviewed. STATE AGENCIES are required to submit a revised Attachment B/Budget form that was initially included in the ISA.

Fraud, waste and abuse

The U.S. Department of Justice (DOJ) awards Federal grant funds to recipients and sub-recipients for specific purposes and requires them to use the funds within established guidelines. Sub-recipients are encouraged to be aware of common grant fraud schemes and to adopt effective fraud risk-management efforts within an organization, and encourage other recipients of federal awards to do the same in order to prevent and detect fraud as early as possible. A Federal award agreement is a legally binding contract. Fraud, Waste, and Abuse prevention will be addressed for sub-recipients at AEAP Policies and Procedures Trainings if held. Additional information is available from the DOJ OIG website at www.usdoj.gov/oig

Reporting Fraud, Waste, Error, and Abuse

Each sub-recipient awarded funds made available by MOVA is to promptly report any credible evidence that a principal, employee, agent, contractor, sub-recipients, or other person has submitted a false claim under the False Claims Act or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving grant funds. You may report potential fraud, waste, abuse, or misconduct to MOVA by contacting:

Director of Grants Management
1 Ashburton Place, Room 1101
Boston, MA 02108
617-586-1340

Alternatively, report to the U.S. Department of Justice, Office of the Inspector General (OIG):

By Mail:

Office of the Inspector General
U.S. Department of Justice Investigations Division
950 Pennsylvania Avenue, NW. Room 4706
Washington, DC 20530

By e-mail or telephone:

Office of the Chief Financial Officer (OCFO) Customer Service Branch (CSB) at ask.ocfo@usdoj.gov
Office of the Inspector General (OIG) Fraud Hotline at oig.hotline@usdoj.gov or 1-800-869-4499

Open Checkbook Law

In an effort to make state spending information accessible to the public, the Commonwealth's Executive Office of Administration & Finance, the Office of the Treasurer and the Office of the Comptroller have worked jointly on the Open Checkbook Project. Beginning November 2011, basic financial information subject to the public records law will be provided to the general public without a formal request. All payments made to MOVA sub-recipients will be available to the public. For further information about this project, please visit the Office of the Comptroller's website www.mass.gov/osc

APPENDIX A: Uniform Financial Report Titles

- *Program Manager* - An individual who has overall responsibility for the management, oversight and coordination of a programmatic functional area within or across programs.
- *Program Director* - An individual who has overall responsibility for the daily operation of one or more individual programs.
- *Assistant Program Director* - An individual who reports directly to the Program Director, acts for the Program Director in his/her absence and functions as an adviser/assistant to the Program Director.
- *Supervising Professional* - A credentialed professional (physician, psychiatrist, social worker, nurse, etc) whose primary responsibility is the supervision of fellow credentialed professionals in the daily performance of their programmatic functions.
- *Clinician* - An individual holding a Master's degree in psychology (including behavioral psychologist) or a closely related field and primarily engaged in providing diagnostic evaluations, psychological counseling/therapy or development and implementation of behavioral treatment plans.
- *Social Worker -LICSW* - An individual registered as a Licensed Independent Clinical Social Worker by the Board of Registration of Social Workers and primarily engaged in providing diagnostic evaluations, psychological counseling/therapy or development and implementation of behavioral treatment plans.
- *Social Worker-LCSW-* An individual registered as a Licensed Certified Social Worker by the Board of Registration of Social Workers and providing social work services.
- *Social Worker - LSW-* An individual registered as a Licensed Social Worker by the Board of Registration of Social Workers and providing social work services (including casework/counseling).
- *Licensed Counselor* - An individual with at least a Master's degree in counseling or a related field who is licensed by the appropriate Board of Registration and provides counseling services.
- *Counselor* - An individual who provides therapeutic or instructive counseling to program clients/service recipients.
- *Case Worker/Manager - Master's* - An individual possessing at least a Master's degree in counseling, or a closely related discipline, providing casework/case management services including service eligibility determination, service plan development, service coordination, resource development advocacy, etc.
- *Case Worker/Manager* - An individual, providing casework/case management services including service eligibility determination, service plan development service coordination, resource development advocacy, etc.
- *Direct Care/Program Staff Supervisor* - A staff member whose primary responsibility is the supervision of nonprofessional or paraprofessional direct care/program staff in the performance of their programmatic functions or whose duties involve significant responsibility for program operations or logistics. A supervisor

in this component may also perform direct client care.

- *Direct Care/Program Staff III* - Staff, other than those described above, requiring a doctoral or Master's degree, specific credentials or licensure, significant experience, or specialized skills, who are responsible for the general daily care of program clients/service recipients or for primary program service delivery.
- *Direct Care/Program Staff II* - Staff, other than those described above, requiring a Bachelor's degree, experience or specific skills who are responsible for the general daily care of program clients/service recipients or for primary program service delivery.
- *Direct Care/Program Staff I* - Staff, other than those defined above, who are responsible for the general daily care of program clients/service recipients or for primary program service. This includes relief employees on payroll.
- *Program Secretarial, Clerical Staff* - Individuals required to carry on direct program clerical activities such as program or client record keeping.
- *Program Support* - Individuals who carry out direct program activities for client health and safety.
- *Payroll Taxes* - Employer's share of FICA, MUCIA, Worker's Compensation Insurance, FUTA (in the case of for-profit providers) and other payroll taxes paid by the employer on the direct care/program staff listed in the personnel section of the budget.
- *Fringe Benefits* - Life, health and medical insurance, pension and annuity plan contributions, day care, tuition benefits and all other non-salary/wage benefits received by direct care/program staff listed in personnel section of the budget.

*Note: UFR titles are required for all non-profits in the Commonwealth. Please use the appropriate titles as they pertain to program staff. If there is a preference to specify for example, the type of counseling that occurs list a staff title as "Counselor (Adolescent)." Executive Directors, Attorneys, and any Outreach staff may be listed as "Other".

APPENDIX B: RESOURCES

FEDERAL

[Office of Justice Programs Federal Financial Guide](#)

[Office of Budget Management/Circulars](#)

STATE

[Commonwealth's Procurement Law 815 CMR 2.0](#)

[Uniform Financial Reporting](#)

[Commonwealth's Bill Payment Policy](#)

[Commonwealth's Equipment Surplus](#)

NON-PROFIT

[Non-Profit Accounting Basics](#)

Appendix C – Program Costs

| Cost Category | Allowable Costs | Examples | Unallowable Costs |
|------------------|--|---|--|
| Personnel | <ul style="list-style-type: none"> • Direct Service Staff • Counselors • Therapists • Advocates • Direct service supervision • Administrative & Support Staff that contribute to the program | <ul style="list-style-type: none"> • Group Treatment • Restitution advocacy • Crisis Intervention • Evaluation of mental health needs • Drug/alcohol counselling when necessary to address victimization • Actual delivery of psychotherapy • Trial and Parole notification and case disposition information • Assistance with victim impact statements • Accompaniment to hospitals for medical examinations • Hotline counseling • Emergency legal assistance related to victimization • Accompaniment to law enforcement offices • Serving as a liaison for the victim and service providers, creditors, employers, educators • Assisting victim in recovering property that is retained as evidence • Assisting with filing for compensation benefits and applying for financial assistance • Assisting in securing appropriate living necessities for victims • On call direct service staff • Managing the overall service and informational needs of the crime victim until the victim can resume these responsibilities • Outreach to inform public regarding services <ul style="list-style-type: none"> ○ Activities in schools, community centers, public forums to create awareness of the services available to crime victims • Administrative time to complete required programmatic, documentation, reports and statistics | <ul style="list-style-type: none"> • Board/Advisory Council members • Executive Directors/Administrators (exception includes time for supervision, funded program administrative support, or direct service) • Stipends/honorariums • Bonuses • Employee relocation • Salaries that support perpetrator rehabilitation, in-patient treatment, prosecutorial activities, expert testimony • Security staff • Temporary personnel for vacant positions, unless prior approval has been given by MOVA • Activities solely focused on crime prevention • Stipends to project/study participants • Development of administrative policies & paperwork • Fundraising • Lobbying/Administrative Advocacy • Severance for direct service staff |

| Cost Category | Allowable Costs | Examples | Unallowable Costs |
|---------------|--|---|---|
| Fringe | <ul style="list-style-type: none"> • Worker's Compensation • Unemployment Insurance • Medicare • Retirement Contribution • Employer Health Plan Contribution • Social Security (FICA) • Medicare • Worker's Compensation Insurance • Employee Support Program | <ul style="list-style-type: none"> • Dental Plan • Vision Contribution • Life Insurance (Employer Paid) • Tuition or tuition remission • Benefits Administration Rate | <ul style="list-style-type: none"> • Severance for direct service staff • Profit sharing |
| Cost Category | Allowable Costs | Examples | Unallowable Costs |
| Travel | <ul style="list-style-type: none"> • Transportation for clients • Transportation for employees related to direct service | <ul style="list-style-type: none"> • Reimbursing staff for Direct Service Travel • Providing clients with bus, train, or taxi vouchers • Training or meeting related travel related costs • Program/agency owned vehicle <ul style="list-style-type: none"> ○ Vehicle insurance, maintenance/repairs (prorated if shared) • IRS standard mileage rate (not to exceed agency travel policy rate) www.irs.gov | <ul style="list-style-type: none"> • Pre-paid gas cards for clients or staff • Reimbursement or payment for client or staff automobile insurance, or vehicle registration • Travel & Transportation for Board/Advisory Council/Administrative business • Purchase or lease of vehicles • Victim relocation expenses (i.e. moving company) • Victim ambulance costs • Victim attendance to conferences/trainings • Attendance to conferences/training for executive directors, board members, and other individuals who do not provide direct services |

| Cost Category | Allowable Costs | Examples | Unallowable Costs |
|--------------------|--|---|---|
| Equipment | <ul style="list-style-type: none"> Office Equipment Office Communications Databases | <ul style="list-style-type: none"> Teleconferencing equipment LCD projectors Video cameras – for interviewing children VCR/DVD TTY/TDD machines & Braille equipment Filing cabinets Desks & Chairs Furniture Lighting Shredder Photocopier Fax machine Computers & laptops | <ul style="list-style-type: none"> Security Equipment Construction |
| Cost Category | Allowable Costs | Examples | Unallowable Costs |
| Supplies | <ul style="list-style-type: none"> Training Manuals Training Videos Office Supplies Postage Approved Program Supplies | <ul style="list-style-type: none"> Paper, pens, folders, toner, etc. Postage for submission of stats/invoices to MOVA | <ul style="list-style-type: none"> Postage for application submission to MOVA Correspondence unrelated to AEAP |
| Cost Category | Allowable Costs | Examples | Unallowable Costs |
| Consultants | <ul style="list-style-type: none"> Interpreters Specialized Clinical and Therapeutic Services In-service trainer for direct service staff development Attorneys – Emergency legal assistance related to victimization Bookkeeping/Financial/Audit | <ul style="list-style-type: none"> Establishing emergency custody/visitation rights Database Consultant Cost of a trainer for in-service staff development Applying for protective orders Emergency custody | <ul style="list-style-type: none"> Non-emergency legal representation for child custody, divorce, etc. Consultant payments for preexisting client attorney bills Legal services for sub-recipient Stipends to project/study participants Medical Services Acupuncture |

| Cost Category | Allowable Costs | Examples | Unallowable Costs |
|------------------|---|--|---|
| Contracts | <ul style="list-style-type: none"> • Interpreters • Specialized Clinical and Therapeutic Services • In-service trainer for direct service staff development • Attorneys – Emergency legal assistance related to victimization • Bookkeeping/Financial/Audit | <ul style="list-style-type: none"> • CART/ASL provider • Filing protective orders • Establishing emergency custody/visitation rights • Database modification • Cost of a trainer for in-service staff development | <ul style="list-style-type: none"> • Non-emergency legal representation for child custody, divorce, etc. • Consultant payments for preexisting client attorney bills • Legal services for sub-recipient • Stipends to project/study participants • Medical Services • Acupuncture |
| Cost Category | Allowable Costs | Examples | Unallowable Costs |
| Other | <ul style="list-style-type: none"> • Clothing (clients) • Food (clients) • Shelter (clients) • Child Care (clients) • Staff Professional Development Training • Staffing Program (Hiring) • Indirect Cost Rate • Program Operating Costs • Program Supplies & Costs • Staff training materials • Outreach • Therapeutic supplies • Client emergency basic need items • Program rent (pro-rated) • Program utilities (pro-rated) • Short-term nursing home for elder abuse victims where no other short-term residence is available • Malpractice Insurance • Cost of advertising to recruit AEAP-funded personnel | <ul style="list-style-type: none"> • Child care or respite care when such needs present a barrier to AEAP funded agency providing services • Cost of training paid and volunteer staff costs must adhere to the GSA rate. <i>Out of state</i> travels must be preapproved by MOVA prior to incurring costs: <ul style="list-style-type: none"> ○ Registration Fees ○ Meals (per agency policy) ○ Lodging • Federally approved indirect cost rate • Pro-rated rent • Program pro-rated gas, electric, water & sewer, garbage collection, cleaning service • Maintenance and repair of essential items (pro-rated) • Telephone services • Materials <ul style="list-style-type: none"> ○ Brochures • Internet connection costs • Ongoing costs associated with an Internet Service Provider or maintenance contracts (as long as costs are pro-rated amongst all programs benefiting from the service) | <ul style="list-style-type: none"> • Non-emergency or long-term child care or respite care • Mortgage Payments • Non pre-approved out of state travel for training • Activities solely focused on prevention • Non-emergency related housing for clients • Protocols, working agreements • General public awareness beyond scope of AEAP project • General Community education beyond scope of AEAP project • Security deposits or rent on housing for clients • Moving expenses for clients • Building modification • Building improvements • Building repairs • Property Purchase for program use • Program relocation expenses • Management and administrative training for executive directors, board members, and other individuals who do not provide direct services |

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| | <ul style="list-style-type: none"> • Newspaper notices | <ul style="list-style-type: none"> • Insurance <ul style="list-style-type: none"> ○ Malpractice insurance for staff funded by grant ○ Flood, fire, damage property insurance to property (if owned by agency) ○ Renter's Insurance (pro-rated) ▪ Equipment coverage • Agency memberships with professional organizations • Pro-rated audit costs • Food or beverage for clients while attending counseling/therapy • Pre-paid gift cards for food or grocery • Emergency shelter for clients | <ul style="list-style-type: none"> • Crime victim attendance to conferences/trainings • Development of training materials • Funeral Expenses • Funeral Programs • Survivor Buttons – memorial items • Land Acquisition • Losses or under-recoveries from other sources • Losses on disposition of property/capital assets • Lost wages • Most medical costs • Creation or development of needs assessments/surveys/studies/evaluations • Contributions/donations to other than individual participants in the program • Depreciation, debts, interest, fines or penalties • Occupancy taxes • Surplus revenue retention • Entertainment • Food and Beverage for staff, Administrators, or Conferences and trainings • Pre-paid gift cards distributed across fiscal years |
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APPENDIX D: Policies and Procedures Update Table

| Date | Reference | Change | Explanation |
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| 11/19/14 | Updated based on AEAP Guidelines | Modified AEAP Guidelines to address AEAP | Guidelines updated to “Policies and Procedures” to provide clarity for Sub-recipient programs |
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