



Victims of Crime Act (VOCA)

Policies & Procedures Manual

Provisional Draft FY2019

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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 Scopeⁱ

This VOCA Policies and Procedures manual was most recently revised in November 2017, and this edition supersedes all prior editions. The policies and procedures set forth the requirements of the VOCA Victim Assistance 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 Victim of Crime Act are required to comply with applicable laws, rules and regulations whether or not they are explicitly stated in these policies and procedures. MOVA and the sub-recipients under the Victim of Crime Act are required to comply with identified VOCA special conditions provided and signed during time of application. Where necessary, MOVA may place additional special conditions upon a sub-recipient which are not specified in the policies and procedures.

VOCA Regulations

Via Section 94.101 - *Purpose and scope; future guidance; construction and severability; compliance date*, paragraph (d), MOVA is applying the revised VOCA rule (effective August 8, 2016) to unobligated (non-contracted) VOCA funds and sub-recipient funds as approved by MOVA for activities permitted by this subpart, but not by the prior VOCA Guidelines. Each subgrantee's federal award will be identified during contracting.

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 or child agency awarded funds is agreeing to provide services as outlined in the program narrative and the goals and objectives outlined on the logic model, utilizing the staff approved within the funding request (once approved becomes the program budget) for the designated number of service delivery hours. Any programmatic changes or budget amendments must be approved by MOVA prior to reimbursement 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 or Suspension

MOVA reserves the right to terminate any grant award (contract or ISA) with or without cause. Termination and suspension are described in the Standard Contract Form, the Interdepartmental Service Agreement (ISA) Form, and the Commonwealth Terms and Conditions.

Waivers and/or Exemptions

MOVA may waive and/or exempt 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.

VOCA ALLOWABLE SERVICES

Regardless of the type of service provided, VOCA sub-recipients must provide free services to victims¹ of federal and state crimes.

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

Allowable Costs

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

- **Services that respond to the immediate emotional and physical needs of crime victims**
VOCA 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**
VOCA 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**
VOCA 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. Funds to cover reasonable lodging and meal expenses for these victims and/or family members as defined in M.G.L. 258B - Section 1, to remain present and participate in the criminal justice system or other public proceeding is allowable.
- **Services which assist crime victims in managing problems**
VOCA 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**
VOCA funds may support costs that are directly related to providing direct services.
- **Costs that are necessary and essential to providing direct services**
VOCA 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.
- **Mental health counseling and care**
Including, but not limited to, outpatient therapy/counseling (including, but not limited to, substance abuse treatment so long as the treatment is directly related to the victimization) provided by a person who meets professional standards outlined in M.G.L. c 111J to provide these services in the jurisdiction in which the care is administered.

¹ A person who has suffered physical, sexual, financial or emotional harm as the result of the commission of a crime

- **Legal assistance for victims**

Legal assistance services where the need for such services arises as a direct result of the victimization. Such services include, but are not limited to:

- Those (other than providing criminal defense) that help victims assert their rights as victims in a criminal proceeding directly related to the victimization, or otherwise protect their safety, privacy, or other interests as victims in such a proceeding;
- Motions to vacate or expunge a conviction, or similar actions, where such a legal action is permitted based on a person's being a crime victim; and
- Those actions (other than tort actions) that, in the civil context, are reasonably necessary as a direct result of the victimization.

- **Peer-support**

Including but not limited to, activities that provide opportunities for victims to meet other victims, share experiences, and provide self-help, information and emotional support.

- **Training**

Skills training for staff:

VOCA funds designated for staff professional development training are to be used for developing the skills of direct service providers 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 the sub-recipient's VOCA funded and related staff are properly trained. Participation by VOCA funded staff is encouraged at MOVA meetings and/or forums related to their work. Reimbursement for related travel costs are detailed below.

Training materials:

VOCA funds may be used to purchase staff training materials.

Training related travel:

VOCA funds may support costs associated with staff attendance at training activities held on an in-state basis. If a desired training is available outside the Commonwealth, sub-recipients must specifically request to use VOCA funds to support those costs. All out of state travel requiring a flight, train, or bus, must be approved by MOVA prior to incurring expenses via the out of state travel and training form.

- **Outreach**

VOCA funds may be used to support activities that are designed to create awareness of the services that are available to crime victims, and may be considered a direct cost. See "Funding Source Attribution Statements" pg. 13 for required attribution language.

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

VOCA-funded staff may 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.

- **Specific training costs supported via grants made via federal award 2015-VF-GX-0042 or other nonspecifically sourced MOVA training grants**

Costs necessary to provide or attend trainings are allowable to the extent identified within any applicable RGA, and as approved during the related application and award process. Allowable and unallowable costs definitions will align with those outlined within this manual unless otherwise indicated within respective RGA and application.

- **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. Time utilized for supervision is considered a direct cost, and is recommended and reimbursable at an average of one hour per FTE per week.

- **Transitional Housing**

Supports for transitional housing include, but are not limited to: Travel, rental assistance, security deposits, utilities and other costs incidental to the relocation to housing, as well as voluntary support services (such as child care and counseling); and program costs to support transitional housing units.

- **Services for incarcerated victims**

Direct services (limited to victim services and associated activities) to incarcerated victims related to victimizations which occurred prior to incarceration. Incarcerated victim is defined as a detained person, as per order of the court, in association with a criminal or delinquency offense.

- **Relocation & Housing for Victims**

When necessary for the safety and well-being of a victim, VOCA funds may be used to pay for reasonable moving expenses, including but not limited to: security deposits on rental housing; rental expenses; and utility startup costs. MOVA reserves the right to establish a cap or timeframe on allowable relocation expenses per client, required back up documentation or other applicable policies to effectively administer this provision.

Allowable Costs:

Expenses under this section may in some circumstances be directly tied to providing quality direct services.

- **Equipment and IT**

VOCA funds may support equipment that is used to support the agency's victim-related activities. MOVA reserves the right to pro-rate costs.

- **Food and beverage for victims 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 - Consultants**

The use of a portion of the VOCA grant to contract for specialized victim services is allowable. 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.

- **Contracts for specialized provider services – Sub Contracts**

The use of a portion of the VOCA grant to contract for specialized services is allowable. A copy of any contract that is utilized to retain such services must be identified in the funding request proposal, and must be provided to MOVA. If the contractor is not selected at the time of award, a contract, or documentation of hire and fees, must be provided to MOVA before services are rendered.

- **Program operating costs:**

Operating costs are allowable to the extent that the cost is necessary to provide VOCA direct services and have prior approval from MOVA.

- **Pro-rated professional dues and memberships in an organization's name**

Unallowable Costs

The following list of services, activities and costs **cannot** be supported with VOCA grant funds, or matching contributions (either cash or in-kind):

- **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**

Sub-recipients shall not knowingly use VOCA funds to provide traditional perpetrator rehabilitation and/or counseling which pertains to the offense leading to their incarceration.

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

VOCA 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, VOCA funded staff may, and are encouraged to, distribute victim satisfaction surveys to program participants in efforts to track, improve or enhance funded services.

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

VOCA 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. Travel, lodging and meal expenses for victims subpoenaed to provide testimony in a criminal trial or other criminal matter are considered part of the criminal justice agency's responsibility and cannot be supported with VOCA funds.

- **Activities exclusively related to crime prevention**

- **Fundraising activities**

Employees cannot engage in fundraising activities or participate in fundraisers on VOCA 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**

VOCA funds cannot support medical costs resulting from victimization. VOCA 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.

- **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.

- **Professional dues and memberships in an individual's name**
- **Equipment purchases for another organization or individual to perform victim-related services.**
Unless outlined in approved sub-contract agreement.
- **Establishment of training manuals and/or extensive training materials**
Unless specifically noted within a RGA as an allowable cost.
- **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, training, or event (outside of allowable victim-related food costs).**
- **Offering, hosting, or organizing local or regional conferences and trainings**
Unless specifically noted within a RGA as an allowable cost. Prior approval from MOVA is required.

Program and Reporting Requirements

VOCA sub-recipients must comply with the following requirements:

Reporting Requirements:

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

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 compliance with applicable civil rights laws. See VOCA rule, federal register section 94.114 - prohibited discrimination.

Submit a Subgrant Award Report, due to MOVA at the time of award, and which may require updating at the end of the grant period. MOVA will provide a template or link to reporting system.

Satisfactory and timely completion of quarterly performance reports. Sub-recipients will be required to report performance data directly to the federal Office of Victims of Crime (OVC) through their online Performance Measurement Tool (PMT). Performance data should represent services provided only by VOCA paid staff and any staff (paid or unpaid staff or volunteers) used as match. Data on services provided by other staff should not be included. MOVA will provide instruction to sub-recipients at the time of the award.

Data must be entered on OVC's PMT according to the following dates:

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 should seek guidance from MOVA staff if they do not understand the data collection instructions, or are unsure as to how data should be reported. Any technical questions regarding the Office of Victims of Crime online PMT system should first be directed to MOVA by calling the main line at 617-586-1340 or by contacting assigned grants manager.

Satisfactory and timely completion of required performance reports related to training grants supported from federal award 2015-VF-GX-0042 or other nonspecifically sourced MOVA grants, if applicable.

Specific reporting criteria will be identified within each particular RGA.

Satisfactory and timely completion of required performance reports related to grants for the Services for Survivors who are Deaf and Hard of Hearing and Survivors with Disabilities, and the Civil Legal Aid for Victims programs, if applicable.

Specific reporting criteria will be identified for relevant sub-recipients.

Program Requirements:

Utilize unpaid/volunteer victim service staff. Sub-recipients are required to utilize unpaid volunteers within the contracted agency. The purpose of this is to promote and secure community involvement and recognition of victim services, to strengthen services by building capacity; and to provide professional growth and training opportunities to volunteers and interns with an interest in contributing to the work, and developing knowledge and skills in counseling, advocacy, and/or program administration. Efforts for recruitment should be tracked

and documented. While allowable, volunteers/unpaid staff are not required to provide direct service in order to meet this requirement. Volunteer/unpaid staff duties may include administrative tasks as they relate to the VOCA program.

Requests for waivers will be considered with documentation of efforts for recruitment and/or information on a statutory or contractual provision concerning liability or confidentiality of counselor/victim information, which bars using volunteers for certain positions. In such cases, evidence of such a provision must be provided. Waiver request forms will be available as part of the application process, as well as on an ongoing basis, and MOVA has final discretion.

Maintain victim-counselor confidentiality. Sub-recipients must abide by their confidentiality policy, and cannot use or reveal any victim information without the consent of the victim. MOVA reserves the right to review any documentation to confirm that counseling sessions did occur, for the purposes of program monitoring. It is expected that subgrantees make reasonable attempts to provide notice to victims affected by the disclosure of the information, and take reasonable steps necessary to protect the privacy and safety of the persons affected by the release of the information. 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 victims who may be eligible for crime victim compensation benefits; 3) Ensure staff are familiar with the crime victim compensation program, provide assistance to victims in filling out applications, and assisting with checking on claim status.

Provide services to victims of federal crimes. While coverage is not required for all federal crimes, such as nonviolent or white-collar offenses, sub-recipients may not exclude someone from services because the crime happened to occur in a federal jurisdiction such as a national park, Indian reservation, or a military base.

Attend a VOCA Policies and Procedures Training. Programmatic and fiscal representatives of each VOCA sub-recipient program must attend a VOCA Policies and Procedures Training provided by MOVA during the first year of the grant award. Failure to meet this requirement may result in additional reporting requirements. Additional training may be available in non-competitive bid years for new staff and those who wish to have additional training. MOVA reserves the right to require attendance.

Compliance with MOVA in monitoring the project. Monitoring activities may include, but are not limited to, review and site visits by MOVA staff and/or staff from state or federal agencies as required by state and federal rules and regulations.

MOVA will conduct site visits with sub-recipients throughout the course of the contract to ensure compliance with these policies and procedures, and all applicable state and federal rules and regulations. If applicable, 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 expenditure reports. Patterns of late and/or inaccurate reporting and limited action to improve compliance may result in the loss of funding and/or impact future funding recommendations.

Permit access, in accordance with applicable laws, to all documents, papers, letters, or other materials made or received by the provider in conjunction with the sub-recipient program. This provision does not apply to

confidential victim 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 victims seeking or receiving VOCA funded services to the private practice of any employee, official, or person affiliated with the sub-recipient.

Notify MOVA of Programmatic Changes.

Sub-recipients are required to submit a programmatic change form when there is a change to the staffing of their VOCA-funded program (resignation, hire, medical leave, change in hours, etc). All changes must be reported to MOVA within **two weeks** of the time the sub-recipient/program director is notified of the change. Submission beyond two weeks may impact the possibility of reimbursement, subject to MOVA approval. Programmatic change forms must be signed by both the sub-recipient program contact and a fiscal representative and include a narrative. If the programmatic change form is for a new hire, a resume must be provided.

MOVA must be notified via submission of a programmatic change form if the Executive Director, Program, or Fiscal Contact change to ensure contact information is updated, regardless if they are on the approved VOCA budget.

Additionally, any and all changes which affect service delivery must be requested in writing to MOVA prior to the change (including the hiring of temporary personnel for VOCA funded vacancies). Without prior approval, reimbursements for changes submitted may be denied.

Fiscal Policies & Procedures

Purpose of Fiscal Policies & Procedures

Fiscal Policies & Procedures serves 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 a VOCA grant from MOVA.

The Fiscal Policies & Procedures are subject to change as new laws are passed or updates are made to Federal and State rules and regulations. 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 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.
- OCFO Guidelines, Effective Edition

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 or matching contribution 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.

STATE AGENCIES – Budget transfers:

Any MMARS or off MMARS Child entity must receive permission from MOVA for any “ex/proj” or any other manual transfer transaction in MMARS. Child accounts may submit an updated attachment B to their respective Grants Manager for review and approval

Debarment, Suspension, Ineligibility and Voluntary Exclusion.

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

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, time and attendance records specifying time devoted to allowable victim

services, victim 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

Sub-recipients must comply with all OMB, OCFO, and Commonwealth of Massachusetts policies regarding audit thresholds. Financial audits for sub-recipients that do not meet prescribed thresholds are strongly encouraged. Pro-rated audit costs may be charged to the grant based on the ratio of all Federal grants being audited.

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)

If required by 808 CMR 1.00 sub-recipients must file properly prepared Uniform Financial Statements and Independent Auditor's Report (UFR) or a UFR cover page and Exceptions/Exemption documentation, or an alternate report as directed by the Operational Services Division (OSD) <http://www.mass.gov/UFR>.

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 a Victims of Crime Act of 1984 (VOCA) grant 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 state funds that have been appropriated for the same purpose. Therefore, awarded funds cannot be used to supplant - or replace - existing state 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 expended. Sub-recipients must request funds based upon reimbursement requirements on a monthly or quarterly basis.

Program income and free services

Generating sub-recipient income on funded personnel time is unallowable. All funded services are to be provided free of charge, and at no cost to the victim.

Matching

Sub-recipients receiving federal funds must provide non-federal support for the VOCA program in the form of cash and/or in-kind matching contributions. If sub-recipients choose to match with other Massachusetts state funds, documentation must be provided that the matching funds are not federal funds. Typically, the state agency will provide the sub-recipient with such documentation. It is unallowable for STATE AGENCIES to use non-program related expenses or indirect chargeback as matching sources.

Any VOCA allowable expense may be used as match, examples:

- Interns/Volunteers (valued at \$18/hr)
- Pro-rated office space
- In-kind donations
- Cash donations
- Percentage of employee fringe cost
- Travel cost reimbursements
- Pro-rated rent
- Pro-rated amount of utilities
- Supplies

Cash Match vs. In-kind Match

Cash match includes funds garnered through other, non-federal grant sources, spent for program-related costs for which services are counted as “VOCA”. The portion of cash match attributed to VOCA must be VOCA allowable.

In-kind match includes, but is not limited to, the valuation of in-kind real property, equipment, supplies, services, and other expendable property. “In-kind” is the value of something received or provided that does not have a cost associated with it. For example, if in-kind match is permitted by law (other than cash payments), the value of donated services/office space could be used to comply with the match requirement. Also, third party in-kind contributions may count toward satisfying match requirements provided the sub-recipient receiving the contributions expend them as allowable costs.

Matching requirements

- Requirements will be laid out within a related RGA and will be tailored to the approved project.
- All funds designated as match are restricted to the same uses as VOCA funds. Identified match must be VOCA allowable.
- All match costs which are shared are to be pro-rated in the same manner as shared costs reimbursed by VOCA funds.
- Match is to be provided on a program-by-program basis and must be obligated and expended during the grant period.
- Requests to waive the match requirement will be considered on a case-by-case basis, at the time of application.

Tracking match

Sub-recipients must maintain an audit trail for all matching contributions, whether cash or in-kind. All sub-recipients must maintain records which clearly show the source and the amount of matching contributions (cash and in-kind) committed to the VOCA funded program.

Match value

Sub-recipients must match VOCA contributions on an 80/20 cash or in-kind basis. For example: for every \$80 dollars of VOCA funding, the sub-recipient must contribute \$20 of non-federal funding. To calculate match, take the anticipated award amount and divide by 80%. This equals total project costs. Multiply total project costs by 20%. This equals the required match, which will be 25% of the award.

Material contributions (furniture, equipment, supplies, etc.) used as match must be counted as match during the grant period in which they are received by the sub-recipient on a cash accounting basis, and documentation of the donation and its value must be maintained. Material contributions may not be used as match on a depreciation or accrual basis.

All in-kind services involving personnel used as match must be accounted for in the same manner as funded personnel.

Volunteers and interns may be used as an in-kind match at a rate of up to \$18 an hour. No “fringe” should be allocated for volunteers used as match. Additionally, the value of donated services by professionals may be used to comply with the match requirement provided the service is VOCA allowable and documentation is provided by the donor that offers a fair and reasonable value to the service. This documentation must be submitted to MOVA for approval. Records of service provision must be kept.

Valuation of in-kind/third party donations:

Valuation of donated services

- Volunteer services. Unpaid services provided to a sub-recipient by individuals will be valued at \$18/hour.
- Employees of other organizations. When an employer other than the sub-recipient, or cost-type contractor furnishes free of charge the services of an employee in the employee’s normal line of work, the services will be valued at the employee’s regular rate of pay exclusive of the employee’s fringe benefits and overhead costs.

Valuation of third party donated supplies and loaned equipment or space:

- If a third party donates supplies, the contribution must be otherwise VOCA allowable supplies and will be valued at the market value of the supplies at the time of donation.
- If a third party donates the use of equipment or space in a building but retains title, the contribution must be otherwise VOCA allowable supplies and will be valued at the fair rental rate of the equipment or space.

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, but is not exhaustive. Contact MOVA directly for approval of any costs which are not included, and for questions about direct/indirect costs.

Training grant

For training grants supported from federal award 2015-VF-GX-0042 or other nonspecifically sourced MOVA training grants. Requirements will be laid out within related RGA and supersede the direct service requirement for VOCA funding outlined within this manual and are to be tailored to the approved project.

Cost Categories

Personnel - Salary

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 VOCA Rules, 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 VOCA-funded employee that amount. Sub-recipients may pay VOCA funded employees more than the budget amount, but they cannot pay a VOCA funded employee less than the budgeted amount, unless it is a newly hired staff replacing a vacant position. Sub-recipients may use VOCA 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 VOCA funds. It is important to maintain the number of contracted hours as reflected on the approved budget.

Personnel - 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 VOCA or VOCA matching contributions (including volunteers/interns) must accurately account for their time spent working on the VOCA 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 VOCA program activities for full, part-time, and matching employees, and for volunteers used as match.

- b. Time sheets must state “VOCA” (or identified “cost center” or code) on them and be signed by all VOCA and VOCA matching staff (including volunteers/interns). 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.

An electronic system is an acceptable method of tracking the time of VOCA or VOCA matched 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 VOCA time. If the time tracking mechanism does not allow for VOCA time to be tracked via label, code, or “cost center”, agency is required to note VOCA 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. Sub-recipient/Child Account’s must provide MOVA/Parent with a letter from 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.

VOCA 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 must be followed and 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.

Consultants

For the purposes of this grant program Consultant is an individual who provides specialized services for clients not otherwise available within the funded program/project. 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 direct 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 VOCA recipient is responsible for conveying VOCA Policies and Procedures to any consultant or contractor.

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 day², or \$56.25 per hour (excluding travel and subsistence costs), written PRIOR APPROVAL is required from MOVA. Prior approval requests require additional justification and supporting data, and will be approved on a case-by-case basis. MOVA reserves the right to negotiate the reimbursement for any rates that exceed the maximum allowable daily/hourly rate as outlined in the Policies and Procedures.

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 VOCA funds as a consultant, as only individuals or entities with no employee relationship to the sub-recipient may be budgeted thusly.

Office and Programmatic Supplies

Items contained in Appendix C, and with the funding request form, may support sub-recipients in providing direct services.

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 VOCA 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 may 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:

² 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.

- 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.

Other - Equipment

Equipment policy

Equipment purchased with VOCA funds must be used only for the purposes of the VOCA 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."

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 VOCA 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, IT, safety equipment, and computer software: 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 [Surplus Property Program](#).

Other - 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. When requesting costs in the travel category, create separate lines for mileage, parking, and tolls.

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

Sub-recipients may be reimbursed for mileage, tolls, and parking expenses related to travel that a grant-funded employee makes to serve victims and costs incurred by VOCA funded employees who are traveling on official business to attend meetings or trainings related to the VOCA funded program.

Travel for victims

Reasonable costs for transporting victims to receive services may also be reimbursed.

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. Training related travel may be covered such as transportation, meals, lodging and registration fees to attend training. Travel expenses will be reimbursed according to the pre-approved budget and are not to exceed a sub-recipient travel policy.

Sub-recipients are encouraged to look first for available training within their immediate geographical area to minimize travel costs. If needed training is unavailable close by, funds may be authorized for out of state travel. 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.

If a desired training is available outside the Commonwealth, sub-recipients must specifically request to use VOCA funds to support those costs. All out of state travel by flight train or bus must be approved by MOVA prior to incurring expenses via the out of state travel and training form.

Other - Contracts

Limited use of contracts to provide services within the scope of the grant is allowable. Examples include but are not limited to: 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, along with a completed Sub Contract Request and Certification Form. A sub contract cannot be classified as both an administrative and as a direct cost.

The contract must be signed by both entities and the consultant must certify in the contract that they have received a copy of the VOCA 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.

MOVA reserves the right to negotiate the reimbursement for any rates that exceed the maximum allowable daily/hourly rate as outlined in the Policies and Procedures.

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. **VOCA funding cannot be used to purchase food and/or beverages for any meeting, conference, training, or other event unless specified in applicable RGA.**

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

Gift cards may be provided to victims in situations where emergency food, and clothing are needed to restore the victim's sense of security in the aftermath of a crime. Any use of gift cards must be accompanied with an agency robust tracking/accounting/distribution method. Gift cards equate to "cash" which must be handled accordingly as well as being distributed within the respective grant award year (funds may not be retained from year to year).

Child care to enable a victim to receive services is an allowable cost. Sub-recipients may not directly reimburse victims, however a child care provider which would accept third-party payment would be allowable. The child care provider may directly bill the sub-recipient, who may confirm the victim was receiving services at that time, and issue payment, then include in the appropriate expenditure report for reimbursement.

Indirect cost rates 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 per the applicable RGA.

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. If no rate exists, the sub-recipient may request a 10% de minimus rate as defined in the Code of Federal Regulations (annual edition) Title 2 CFR 200.414 (5)(f).

See Appendix C for more allowable/unallowable items in this cost category.

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 Expenditure reports

Reimbursement and Reporting Policy

Program budgets must include only those expenses to be paid by grant funding and grant matching contributions. 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. *Incurred* is defined as “those recorded costs that, as of the time of the request for reimbursement, the contractor has paid by cash, check, or other form of actual payment.” This is known as the “paid to cost” rule and prohibits invoicing accrued costs”

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 Reporting Process

Sub-recipients are to submit expenditure reports either monthly or quarterly. Regular expenditure reports are due on the 15th day of each month or on the next business day if the 15th falls on a holiday or weekend³. Sub-recipients must select and adhere to one method of submitting expenditure reports (monthly or quarterly) throughout the fiscal year. MOVA will set a submission date for the final expenditure report 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.

Consistent with the [Commonwealth's policy](#), payments will be issued no later than 45 days after the submission date for all error free expenditure reports received by MOVA. For example for an expenditure report 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 must include detailed and complete backup documentation for all grant and match expenditures identified within the respective request. MOVA reserves the right to set or adjust what backup documentation is required.

Budget Amendments

Sub-recipients may request a budget amendment to reallocate funds amongst line items and cost categories in their approved budget. 10% of the total award amount may be shifted within a fiscal year provided that not less than 75% of the program budget remains allocated to direct costs and the 25% match continues to be met.. The amendment process may 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 not be shifted in the budget without the approval from MOVA. All budget amendment requests must be put in writing and e-mailed to the identified MOVA grants manager. Upon approval from MOVA, sub-recipients may shift funding within the total program budget. Retroactive amendments and or amendments exceeding 10% of the award amount may be approved on a case by case basis. Requests should be submitting in writing and must include:

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

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.

- There is a need to adjust the approved match.

Expenditure report payments may be held if information is not submitted correctly. Any requests submitted without both a programmatic and fiscal signature and the required forms as directed 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 VOCA Policies and Procedures Trainings. 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 C-Thru Project (previously known as Open Checkbook). 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: General Information

Massachusetts Office for Victim Assistance

One Ashburton Place, Room 1101

Boston, MA 02108

(617) 586-1340 (TEL)

(617) 586-1367 (FAX)

mov@state.ma.us

www.mass.gov/mov

CFDA number: 16.575

Related forms: <http://www.mass.gov/mov/grants/voc/info-for-grantees/>

VOCA listserv:

The VOCA listserv is for VOCA-funded programs only, and used to share information about funding, upcoming or changed due dates, training opportunities, and all other grant related matters.

At minimum, the programmatic contact and the fiscal contact from every funded program are strongly encouraged to join. However, any VOCA-funded staff person is welcome to be a member.

Contact your assigned grants manager for VOCA listserv subscription instructions.

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 Cost Examples	Unallowable Cost Examples
<p>Personnel - Salary</p>	<ul style="list-style-type: none"> • Direct Service Staff – Counselors, therapists, forensic interviewers, advocates, psychologist, civilian police advocates, on call direct service staff • Direct service supervision • Administrative & support staff that contribute to the program • Legal assistance related to victimization (attorneys) • Group Treatment • Crisis Intervention • Evaluation of mental health needs • Drug/alcohol counselling when necessary to address victimization • Actual delivery of psychotherapy • Trial and parole notification, case disposition information, restitution advocacy • Assistance with victim impact statements • Accompaniment to hospitals for medical examinations; law enforcement offices • Hotline counseling • 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 • 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 • Participation in high-risk team, multidisciplinary meetings which support community involvement • Time required to complete required programmatic, documentation, reports and statistics • Providing traditional, cultural, and/or alternative therapy/healing (e.g. art therapy, yoga) • Vocational rehabilitation programming • Services to incarcerated individuals • Transitional housing services 	<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 • Employee relocation • Salaries that support perpetrator rehabilitation, in-patient treatment, prosecutorial activities, expert testimony • Security staff • Temporary personnel for vacant positions, <i>(unless prior approval has been given by MOVA)</i> • 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 • Assistant District Attorneys • Expert Witnesses • Grant Writers • Researchers • Probation Officers

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Personnel - Fringe	<ul style="list-style-type: none"> • Worker's Compensation • Unemployment Insurance • Medicare • Retirement Contribution • Employer Health Plan Contribution; Dental/Vision • Social Security (FICA) • Employee Support Program • 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 Cost Examples	Unallowable Cost Examples
Consultants	<ul style="list-style-type: none"> • Interpreters • Specialized Clinical and Therapeutic Services • In-service trainer for direct service staff development • Attorneys – legal assistance related to victimization • Database Consultant • Providing traditional, cultural, and/or alternative therapy/healing (e.g. art therapy, yoga) 	<ul style="list-style-type: none"> • Consultant payments for preexisting victim attorney bills • Legal services for sub-recipient • Stipends to project/study participants • Medical Services • Acupuncture, Reiki, Massage
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Office and Programmatic Supplies	<ul style="list-style-type: none"> • Office Supplies (paper, pens, folders, toner, etc.) • Postage • Approved Program Supplies • Postage for submission of performance report/expenditure reports to MOVA • WestLaw Research tool (pro-rated) 	<ul style="list-style-type: none"> • Postage for application submission to MOVA • Correspondence unrelated to VOCA
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Other -	<ul style="list-style-type: none"> • Office Equipment – shredder, photocopier, fax, computers, laptops, phones, projectors • Office Communications – telephones, cell phones, internet hot spots • Databases • Teleconferencing equipment • Video/digital cameras and recorders – for interviewing children • Two-way mirrors • Colposcopies • VCR/DVD 	<ul style="list-style-type: none"> • Security Equipment • Construction • Computers for victim personal use

Equipment	<ul style="list-style-type: none"> • TTY/TDD machines, Braille equipment, text enabling land lines • Furniture – Desks, chairs, filing cabinets, lamps • Project web chat/video capability; Skype 	
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Other - Travel	<p>Victims:</p> <ul style="list-style-type: none"> • Providing victims with bus, train, or taxi vouchers to access services • Victim attendance to conferences/trainings • Bus tickets for victim relocation <p>Programs:</p> <ul style="list-style-type: none"> • Reimbursing staff for direct service travel (to provide services to victims) • Reimbursing staff for administrative travel (training or meeting related) <ul style="list-style-type: none"> • <i>Out of state</i> travels must be preapproved by MOVA prior to incurring costs: <ul style="list-style-type: none"> ○ Airfare, lodging, meals, mileage, tolls, bus, train • MBTA one-ride passes • Transport and lodging for victims while participating in the criminal justice process within M.G.L. 258B - Section 1 • IRS standard mileage rate (not to exceed agency travel policy rate) www.irs.gov • Rental cars, or rideshare fees such as Uber, Lyft, Zipcar, for staff to provide services 	<p>Victims and Programs:</p> <ul style="list-style-type: none"> • Gas at the pump/stipends for gas • Reimbursement or payment for victim or staff automobile insurance, or vehicle registration • Travel & Transportation for Board/Advisory Council/Administrative business • Purchase or lease of vehicles, unless identified in a RGA • Victim ambulance costs • Non pre-approved out of state travel costs for training • Mileage reimbursement to submit grant applications • Costs for victim to travel to place of employment • Attendance to conferences/training for individuals who do not provide direct services
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Other - Contracts	<ul style="list-style-type: none"> • Interpreters/translation services • Specialized Clinical and Therapeutic Services • In-service trainer for direct service staff development • Attorneys – legal assistance related to victimization • Bookkeeping/Financial/Audit • CART/ASL provider • Database modification • Wellness/mindfulness sessions for agency staff 	<ul style="list-style-type: none"> • Consultant payments for preexisting victim attorney bills • Legal services for sub-recipient • Stipends to project/study participants • Medical Services • Acupuncture, Reiki, Massage
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Other -	<p>Victims:</p> <ul style="list-style-type: none"> • Clothing 	<p>Victims and Programs:</p>

<p>Other</p>	<ul style="list-style-type: none"> • Food or beverage for victims while attending counseling/therapy • Pre-paid gift cards for food or grocery • Emergency shelter for victims • Child care or respite care when such needs present a barrier to VOCA funded agency providing services, including camp vouchers for children/victims • Victim emergency basic need items • Short-term nursing home for elder abuse victims where no other short-term residence is available • Crime victim attendance to conferences/trainings • Relocation costs for victims including: reasonable moving expenses, utility start up, security or rental deposits/payments • Transitional housing costs including, but not limited to: travel, rental assistance, security deposits, utilities and other costs incidental to the relocation to housing <p>Programs:</p> <ul style="list-style-type: none"> • Staff Professional Development Training – including registration fees - paid and volunteer staff • Program Operating Costs • Outreach • Therapeutic supplies • Program rent (pro-rated) • Cost of advertising to recruit VOCA-funded personnel, including newspaper notices • CORI costs for hiring staff • Telephone costs • Program pro-rated gas, electric, water & sewer, garbage collection, cleaning service • Maintenance and repair of essential items (pro-rated) • Brochures • Internet connection and ongoing costs associated with an Internet Service Provider or maintenance contracts (pro-rated) • 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) <ul style="list-style-type: none"> ▪ Equipment coverage ▪ Agency memberships with professional organizations ▪ Audit costs (pro-rated) ▪ Pro-rated reimbursement for personal staff phone usage 	<ul style="list-style-type: none"> • Non-emergency or long-term child care or respite care • Mortgage Payments • Non pre-approved out of state registration fees for training • Activities solely focused on prevention • Non-emergency related housing for victims • Protocols, working agreements • General public awareness beyond scope of VOCA project • General community education beyond scope of VOCA project • Costs to rent storage space for agency or victim • Building improvements or repairs • Property purchase for program use • Program relocation expenses • Development of training manuals • Training materials for large groups/conferences • Funeral Expenses • Funeral Service 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 • Contributions/donations to other than individual participants in the program • Depreciation, debts, interest, fines or penalties • Occupancy taxes • Surplus revenue retention • Entertainment
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	<ul style="list-style-type: none"> • Project evaluation costs to determine effectiveness • Management and administrative training for executive directors, board members, and other individuals who do not provide direct services • Training materials include but are not limited to: developed workbooks, job aids, manuals, activities and pre/post-assessments • Wellness/mindfulness sessions for agency staff • Transitional housing costs including program costs to support transitional housing units. 	<ul style="list-style-type: none"> • Food and Beverage for staff, administrators, or conferences and trainings • Pre-paid gift cards distributed across fiscal years • Petty cash • Funds paid directly to clients • Victim reimbursement for out-of-pocket expenses (including child care, back rent, utilities, etc) • Staff retreat costs
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Other - Indirect	<ul style="list-style-type: none"> ▪ Rate (federally approved or 10%) applied to allowable costs 	<ul style="list-style-type: none"> • Expired Indirect Cost rate • Rate applied to unallowable costs

APPENDIX D: Policies and Procedures Update Table

Date	Reference	Change	Explanation
11/19/14	Update to VOCA Guidelines	Draft Policies and Procedures adopted by VWA Board	Guidelines updated to “Policies and Procedures” to provide clarity for Sub-recipient programs
5/20/15	Update to VOCA Policies & Procedures	Effective P&P adopted by VWA Board, including removal of indirect cost rate*	Changes informed by FY16 RGA and needs assessment process
6/17/15	Update to VOCA Policies & Procedures	VWAB voted to adopt the revision to reflect the amended language addressing agency reimbursement for leave time.	Changes to ensure our VOCA grant is reimbursed equitably for employee leave and also that funding is more in line with other state funders
11/16/16	Update to VOCA Policies & Procedures		
6/21/17	Update to VOCA Policies & Procedures		
11/15/17	Update to VOCA Policies & Procedures	VWAB voted to adopt the revisions provisionally for the FY2019 open bid.	Updates do not apply to FY18 awards.

ⁱ The governing rules for the Massachusetts VOCA Victim Assistance Grant Program are found in: *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), Department of Justice 28 CFR Part 94 Victims of Crime Act Victim Assistance Program, Office for Victims of Crime, Justice. Final rule. Federal Register /Vol. 81, No. 131 / Friday, July 8, 2016 /Rules and Regulations, OCFO *Financial Guide*; Massachusetts General Laws and any applicable state regulations; Victim and Witness Assistance Board policies; Victim and Witness Assistance Board, *VOCA Policies & Procedures*; Victim and Witness Assistance Board *VOCA Grant RGA*; and the terms and conditions of the grant.