



Victims of Crime Act (VOCA)

Policies & Procedures

Effective July 2022

The Massachusetts Victim and Witness Assistance Board

Attorney General Maura T. Healey, Chair

Jonathan W. Blodgett, District Attorney, Essex County

Anthony D. Gulluni, District Attorney, Hampden County

Lavinia Weizel, Public Member

Danielle M. Sicard, Public/Survivor Member

Liam T. Lowney, Executive Director

Massachusetts Office for Victim Assistance

One Ashburton Place, Suite 1310

Boston, MA 02108

(617) 586-1340 (TEL)

mov@mass.gov

www.mass.gov/mov

Contact your grants manager should you have any questions regarding the policies outlined in this document.

MOVA strives to advance victim rights by ensuring all victims and survivors of crime across the Commonwealth are supported and empowered through access to high-quality services that are trauma-informed, culturally-responsive, and reflective of diverse communities. MOVA achieves this through survivor-informed work, advocacy for enhanced victim rights and services, partnerships with agencies and individuals, and a commitment to providing funding and services for underserved and marginalized communities.

Table of Contents

I. Introduction

A. Authority and Scope.....	4
B. VOCA Regulations	4
C. VOCA Eligibility Requirements	4
D. VOCA Special Conditions	4
E. Certifications and Terms and Conditions.....	5
F. Termination or Suspension	5
G. Awards	5
H. Waivers and/or Exemptions	5
I. Pass-Through Funding.....	5
J. Funding Priorities.....	6

II. Use of Grant Funds

A. Allowable Services	7
B. Unallowable Costs.....	10

III. Program Requirements

A. Electronic Grants Management System (eGrants).....	13
B. Use of Volunteers.....	13
C. Civil Rights Compliance.....	13
D. Civil Rights Statistics	14
E. Maintain victim confidentiality	14
F. Requirement to report actual or imminent breach of personally identifiable information.....	15
G. Assistance with victim compensation	15
H. Provide services to victims of federal crimes	15
I. Attend a VOCA Policies and Procedures Training.....	15
J. Maintain an active Unique Entity Identifier (UEI) registration	15
K. Avoid conflicts of interest.....	16
L. Notify MOVA of programmatic changes	16
M. Funding Source Attribution Statement	16
N. Debarment, Suspension, Ineligibility and Voluntary Exclusion.....	16
O. Employment Laws.....	16
P. Determination of Suitability to Interact with Participating Minors.....	16
Q. Employment Eligibility Verification.....	17

IV. Compliance with MOVA in Monitoring the Award

A. Overview	18
B. Site Visits & Desk Reviews	18
C. Risk Assessment.....	19
D. Monitoring Activities.....	19
E. Access to documents	21
F. Retain all financial records.....	21

V. Fiscal Policies & Procedures

A. Purpose of Fiscal Policies & Procedures	22
B. Responsibility of all sub-recipients.....	22
C. Matching requirements.....	22
D. Match value	23
E. Match Waivers	23
F. Accounting Records and Financial Management System	24
G. Supplanting	24
H. Independent Audits	24
I. Budgeting.....	25
J. Cost reimbursement	25

K. Cash on Hand	25
L. Program income and free services	25
M. Uniform Financial Report (UFR) Commonwealth Vendors.....	25
 VI. State Agencies (ISA) Financial Policies	
A. Use of correct MMARS Expenditure Classification	26
B. Federal Audit Protocol.....	26
C. Budget transfers.....	26
D. Expenditure Reports	26
 VII. Cost Categories	
A. Personnel- Salary	27
B. Personnel- Fringe	27
C. Consultants.....	28
D. Office and Programmatic Supplies.....	29
E. Equipment	30
F. Travel.....	30
G. Contracts.....	31
H. Other.....	32
I. Indirect Cost Rates	32
J. Budget Amendments	33
 VIII. Reporting Requirements	
A. Subgrant Award Report (SAR).....	34
B. Satisfactory and timely completion of quarterly performance reports	34
C. Expenditure Report Policies.....	34
D. Backup documentation.....	36
E. Victim Service Training Grants	36
F. Fraud, Waste and Abuse.....	36
G. C-Thru Project.....	37
 APPENDICIES	
A. General Information.....	38
B. Resources	39
C. Policies and Procedures Update Table	40
D. Definitions	42

I. 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).

This manual is intended as a general summary of the policies and procedures of MOVA's VOCA grant program. It does not contain all policies related to this grant. It does not contain any promises or guarantees of continued funding, nor does it create or constitute an agreement or contract of any kind. VOCA contracts may be terminated at any time for non-compliance. The policies and procedures in this manual supersede and replace any pre-existing VOCA policies or practices. MOVA reserves the right to unilaterally revise, delete, and/or add to the provisions in this manual at any time, with or without notice. MOVA reserves the right to request additional documentation beyond what is outlined in this document from a sub-recipient at any time. If MOVA funded programs are supported via state funding allocations, MOVA reserves the right to waive federal grant requirements at its discretion.

A. Authority and Scope

This VOCA Policies and Procedures manual was most recently revised in July 2022; 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.

B. VOCA Regulations

Via [28 CFR Part 94 Victims of Crime Act Victim Assistance Program](#), MOVA is applying the revised VOCA rule to sub-recipient funds to detail policies and procedures contained within this document as approved by the Victim Witness Assistance Board (VWAB).

C. VOCA Eligibility Requirements

As stated in the VOCA Rule, § 94.111, eligible providers are those that:

- Are operated by a nonprofit organization (including tribes)
- Provide services to victims of crime
- Can demonstrate a history of providing effective services to victims of crime
- Have financial support from other sources
- Can demonstrate the organizational capacity to provide the proposed services

Eligible programs are not limited to entities whose sole purpose is to provide direct services to victims of crime. While this document references "victims" and "survivors," MOVA understands that not all individuals identify or define themselves with these words. The victim is not required to report the crime to law enforcement or participate in the criminal legal system to be eligible for services.

All eligible organizations that operate in the Commonwealth are required to register with the Attorney General's Office and submit certain financial information annually. The AGO's Non-Profit Organizations/Public Charities Division is available to help you meet these obligations so that you may obtain a certificate of solicitation. You can find instructional material and forms on the AGO's website: <https://www.mass.gov/service-details/annual-charities-filings/>. If you have any questions, the

Massachusetts Attorney General's Office Non-Profit Organizations/Public Charities Division can be contacted by phone at 617-963-2101 or by email at charities@mass.gov.

D. VOCA Special Conditions

MOVA and the sub-recipients under the Victims of Crime Act are required to comply with identified VOCA federal special conditions provided and signed during contracting. The VOCA federal special conditions can be found on MOVA's [website](#). Where necessary, MOVA may require a sub-recipient to adhere to additional conditions which are not specified in the policies and procedures.

E. 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 contract or ISA (Interdepartmental Service Agreement), 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. 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.

F. 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.

G. Awards

The award period and details regarding any option to renew are determined by the related Request for Grant Application (RGA). Regardless of the award period and contract length, agency/program budgets are to be detailed by fiscal year. Funds are to be utilized within the fiscal year and may not be carried across fiscal years unless approved by MOVA.

H. 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.

I. Pass-Through Funding

MOVA reserves the right to authorize its sub-recipients to enter into procurement contracts (see [DOJ Grants Financial Guide](#) sec. 3.14) and subawards (see [DOJ Grants Financial Guide](#) sec. 3.8) using VOCA assistance funds (i.e., "pass-through" funding). All pass-through agencies and their sub-recipients must adhere to MOVA's Policies and Procedures. Per the [VOCA Rule](#) (§ 94.103 Part C), administrative and training costs for the pass-through entity must be within the VOCA limit, which is no more than 5% of the pass-through entities award. Administrative and training expenses for the pass-through entity may be supported via MOVA's administrative allocation and/or alternative funding means. The reporting of

activities at the direct-service level must be equivalent to what would be provided if MOVA were directly overseeing sub-awards, and an effective system of monitoring sub-awards must be used. The pass-through agency is responsible for managing and monitoring its sub-recipients' compliance with MOVA [and the Office for Victims of Crime](#) (OVC) policies and procedures.

J. Funding Priorities

The VOCA statute requires that each state allocate at least ten percent (10%) of the total VOCA award to be allocated to victims in each of the following priority areas:

- Sexual Assault
- Domestic Violence
- Child Abuse and Neglect
- Previously Underserved Victims of Crime

For purposes of this funding requirement, the VWAB has decided victims of violent crime who were previously underserved include, but are not limited to: Culturally Specific Populations, Survivors of Homicide Victim, Persons with Disabilities, LGBTQIA2+, etc. The VWAB may update funding priorities at any time.

II. Use of Grant Funds

A. VOCA Allowable Services

VOCA sub-recipients must provide free services to victims of crimes. Client income or financial resources may not be considered when determining eligibility for services. For the purposes of this funding, a victim is defined as a person who has experienced physical, sexual, financial, or emotional harm as the result of a crime.

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. VOCA is a cost reimbursement grant, meaning that funds are paid to sub-recipient agencies after expenditures have been incurred. See 'Cost Reimbursement', under section V. Fiscal Policies & Procedures for more information on the cost reimbursement process. 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.

Please review the [VOCA Allowable and Unallowable Costs and Services](#) document for more specific examples of allowable and unallowable services and activities.

- **Services that respond to the immediate emotional and physical needs of crime victims**
VOCA funds may support services and activities that respond to the immediate emotional and physical needs (excluding medical care) of crime victims and offer an immediate measure of safety to crime victims.
- **Services that respond to 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 legal system**
VOCA funds may support services that are directed to the needs of the victim within the criminal legal 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 legal system or other public proceeding is allowable.
- **Services that assist victims in addressing issues related to victimization**
VOCA funds may support services that assist crime victims in addressing issues related to their victimization.
- **Costs directly related to providing direct intervention services**
- **Costs that are necessary and essential to providing direct services**
- **Professional fees, under special circumstances**
- **Mental health counseling and care**

VOCA funds may be used to support mental health counseling and care related to victimization. Included in this category is outpatient therapy/counseling for substance use treatment so long as the treatment is directly related to the victimization and is 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.

- **Legal assistance for victims**

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

- Those services (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. This may include but is not limited to immigration assistance, obtaining legal documents, guardianship, divorce, and custody issues as a result of the victimization
- 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 should be used for developing the skills of direct service providers so that they are better equipped to offer quality services to crime victims. MOVA encourages sub-recipients to utilize this allowable cost for the sub-recipient's VOCA funded and other direct service staff. Participation by VOCA funded staff is encouraged at MOVA meetings and/or forums related to their work. A log or record should be maintained of all trainings expensed to the VOCA award and/or attended by VOCA-funded staff.

Training related travel:

VOCA funds may support costs associated with staff attendance at training activities held in-state. 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.

Training materials:

VOCA funds may be used to purchase staff training materials.

- **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. 18 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 the Victim Services Training Grant (VSTG).**

Additional requirements for the VSTG can be found on pg. 33

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.

- **Relocation & Housing for Victims**

Funds may be used to pay for reasonable moving and housing expenses, including but not limited to:

- Security deposits on rental housing;
- Victims' relocation costs
- Rental expenses
- Utility startup costs

Agencies utilizing funding for security deposits are to maintain a policy on paying and recouping any credited deposits. 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.

- **Transitional Housing**

In addition to otherwise outlined relocation and housing costs, funding may support program costs for transitional housing units (i.e., rent).

- **Services for incarcerated victims**

Direct services (limited to victim services and associated activities) to incarcerated victims related to victimization(s) 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.

- **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 costs for participants 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. For example, water for support groups is an allowable cost.

- **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 budget must be

provided to MOVA, along the subcontract request and certification form. 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. The subcontract request and certification form can be found [on MOVA's website](#).

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

The use of a pre-approved portion of a VOCA grant to contract for specialized services as approved by MOVA 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.

- **Pass through funds as allowed by grant award**

In instances where funds are to be sub contracted pursuant to [Title 28 Judicial Administration](#), Chapter I, Part 94, Subpart B - VOCA Victim Assistance Program, 28 CFR 94.103 (C) Pass-through administration, the sub-recipient must outline and conduct the procurement process, agree to manage sub-recipient fiscal and programmatic reporting processes, ensure compliance with VOCA Policies & Procedures and monitor sub-recipients. MOVA retains control and authority to approve, deny, terminate, or suspend any subcontract.

- **Program operating costs**

Operating costs are allowable to the extent that the cost is necessary to provide VOCA direct services and with prior approval from MOVA. Examples include but are not limited to rent, payroll expenses, travel, utilities, office supplies, and advertising.

- **Program supplies**

Program supplies are allowable to the extent that the cost is necessary to provide VOCA direct services. Examples include, but are not limited to, materials for support groups and programming, supplies for non-traditional therapeutic services, and therapeutic materials.

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

B. 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 legal system**

VOCA funds cannot be used to pay for activities that are directed at prosecuting an offender and/or improving the criminal legal 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 legal agency's responsibility and cannot be supported with VOCA funds.

- **Activities exclusively related to crime prevention**

- **Court Ordered Restitution**

VOCA funds cannot be used to pay victims' restitution. 28 C.F.R. 94.122(f) expressly prohibits grant funds from being used to compensate crime victims for expenses incurred as a result of a crime, except as otherwise allowed by the Final Rule.

- **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 expenses and/or improvements; repairs (with the exception of repairs and maintenance costs necessary to ensure victim's safety); security guards and bodyguards; property losses and expenses; real estate purchases; mortgage payments; construction costs; interest; and debts, fines, and penalties are unallowable.

- **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. are unallowable.

- **Most medical costs**

VOCA Assistance funds cannot support medical costs resulting from victimization. VOCA funds cannot pay for nursing home care, caregiver costs, home health-care costs, in-patient treatment costs, hospital care, other types of emergency and non-emergency medical and/or dental treatment. Payments for physician fees are prohibited. While most medical costs are unallowable, VOCA funds can be used to fund a very limited number of medical expenses. These costs are often approved on an emergency basis and under certain circumstances. Costs may include prescription and non-prescription medications, prophylactic or other treatment to prevent HIV/AIDS infection or other infectious disease, durable medical equipment, and other healthcare items. See [28 C.F.R. § 94.119\(a\)\(9\)](#).

- **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 an RGA as an allowable cost.

- **Payment of temporary personnel to backfill vacant positions**

Programs are prohibited from paying temporary personnel unless prior approval has been given by MOVA.

- **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 an RGA as an allowable cost. Prior approval from MOVA is required.

III. Program Requirements

A. Electronic Grants Management System (eGrants)

MOVA requires sub-recipient use of its [electronic grant management system \(eGrants\)](#) and any related system and reporting requirements to be submitted through eGrants as instructed. Visit [MOVA's website](#) for more information, user manuals, and training resources.

B. Use of Volunteers

Sub-recipients are required to utilize volunteers within the contracted agency. The purpose of this is to promote 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 victim services. 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.

MOVA reserves the right to waive the volunteer requirement at the request of the sub-recipient and/or at MOVA's discretion. Requests for waivers will be considered with documentation of efforts for recruitment, information on a statutory or contractual provision concerning liability or confidentiality of counselor/victim information which bars using volunteers for certain positions, or a demonstration of why other circumstances prohibit the use of volunteers. In such cases, evidence of such a provision or circumstance must be provided. A waiver request must be submitted in writing and MOVA will have final discretion.

C. Civil Rights Compliance

Office for Civil Rights Required Online Training

Sub-recipients of VOCA funds are required to comply with all applicable federal civil rights laws and requirements including but not limited to the completion of the required portions of the online Office for Civil Rights Training for Grantees created by the U.S. Department of Justice Office of Justice Programs' Office for Civil Rights (OCR). The online training has been designed to assist recipients of grants funded by the Department of Justice in complying with the federal civil rights obligations, statutes, and regulations that prohibit discrimination. Completion of the online training by an appropriate agency representative is required a minimum of once per MOVA grant cycle. A record of completion must be maintained by the sub-recipient agency and provided to MOVA upon request. For information on the online Civil Rights Training, visit <https://www.ojp.gov/program/civil-rights/online-training>.

Submission of Findings of Discrimination

Sub-recipient agencies must submit to MOVA any adverse findings of discrimination issued within the past three years based on race, color, national origin, sex, or religion from a federal or state court or federal or state administrative agency after a due process hearing. This information should be submitted to your MOVA grants manager in a timely fashion and will be submitted by MOVA to the Office for Civil Rights.

Equal Opportunity Employment Program (EEO)

As a condition for receiving Department of Justice funding authorized by the [Omnibus Crime Control and Safe Streets Act of 1968](#), sub-recipients must complete and submit to OCR the necessary documents to be in compliance with EEO requirements annually. Dependent on sub-recipient agency type, size, and award amount, requirements for compliance may include the development of an EEO plan, and/or submission of an EEO Utilization Report and/or an EEO Certification Form. At a minimum, all sub-recipients must complete and submit an EEO Certification Form to OCR within 120 days of the initial award date and, in proceeding years,

annual submission must be completed by the same date as the initial submission of the form.

Sub-recipients are strongly encouraged to use the OCR online EEO Reporting Tool for completion of these requirements. The EEO Reporting Tool allows sub-recipients to create an organizational account and prepare and submit required documentation. Furthermore, the online Tool will determine individual sub-recipient reporting requirements based on the sub-recipient's organizational profile. Confirmation of the completion and submission of required forms must be kept on record for review by MOVA. For information and access to the EEO Reporting Tool, visit <https://www.ojp.gov/program/civil-rights/equal-employment-opportunity-plans>.

Non-discrimination in the Provision of Services and Employment Practices

VOCA sub-recipients are prohibited from discriminating either in employment or in the delivery of services or benefits on the basis of race, color, national origin, religion, sex or disability. Massachusetts state law further prohibits discrimination based on sexual orientation and gender identity.

Sub-recipients are required to develop practices to mitigate discrimination in the provision of services to participants and beneficiaries and/or prospective participants and beneficiaries. These practices must be documented in internal policies and/or procedures with information on how participants and beneficiaries or prospective participants and beneficiaries are informed of non-discrimination practices and how to file a grievance alleging discrimination. Additionally, sub-recipients are required to develop methods of informing employees or prospective employees of non-discrimination in employment practices. These methods must be documented in internal policies and/or procedures with information on how employees or prospective employees are informed of non-discrimination in employment practices and how to file a grievance alleging discrimination.

Limited English Proficiency (LEP) Access

In accordance with the Department of Justice Guidance pertaining to [Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d](#), sub-recipients must agree to take reasonable steps to provide meaningful access to their programs and activities for persons with limited English proficiency. Written practices that ensure access to necessary forms of written and verbal communication must be documented in sub-recipient policy and/or procedure. For more information on LEP requirements visit <https://www.ojp.gov/program/civil-rights/limited-english-proficient-lep>.

D. Civil Rights Statistics

Sub-recipients must collect, maintain, and report statutorily required civil rights statistics on victims receiving assistance, where such information is voluntarily furnished by the victim (by race or national origin, sex, age, and disability, within the MOVA grant period); and permit reasonable access to accounting records, documents, papers, and other records to determine compliance with applicable civil rights laws.

E. Maintain victim 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 the provision of services did occur, for the purposes of program monitoring. Sub-recipients must 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 (e.g., suspected child abuse or court order).

Sub-recipient confidentiality policies should be abided by when submitting application, budgetary, and

program documentation and information to MOVA. Budgets, expenditure reports, backup documentation, etc. should not include client information. View sections on 'Requirement to report actual or imminent breach of personally identifiable information (PII)' and 'Submission of backup documentation' for additional information.

F. Requirement to report actual or imminent breach of personally identifiable information (PII)

Any sub-recipient must have written procedures in place to respond in the event of an actual or imminent "breach" if the sub-recipient 1) creates, collects, uses, processes, stores, maintains, disseminates, discloses, or disposes of "personally identifiable information (PII)" (2 CFR 200.79) within the scope of an OJP grant-funded program or activity, or 2) uses or operates a "Federal information system" (OMB Circular A-130). The recipient's breach procedures must include a requirement to report actual or imminent breach of PII to MOVA immediately after an occurrence of an actual breach, or the detection of an imminent breach. To report a breach, contact your MOVA Grants Manager.

G. Assistance with victim compensation

Sub-recipients will assist crime victims in seeking and applying for crime victim compensation benefits. Sub-recipients must:

- Maintain a supply of crime victim compensation brochures and applications;
- Establish policies and procedures to identify victims who may be eligible for crime victim compensation benefits; and
- Ensure staff are familiar with the crime victim compensation program, provide assistance to victims in filling out applications, and assist with checking on claim status.

Sub-recipient agencies must meet requirements to assist crime victims in accessing crime victim compensation benefits to the extent that they are able without compromising confidentiality or privacy for the crime victim. Any sub-recipient that cannot assist in completing an application should have an established process to connect a crime victim with a person or organization that can provide this assistance.

Visit the [Victim Compensation and Assistance Division of the Massachusetts Attorney General's Office's website](#) for more information and resources.

H. Provide services to victims of federal crimes

Sub-recipients may not exclude someone from services because the crime occurred in a federal jurisdiction such as a national park, Indian reservation, or a military base.

I. Attend a VOCA Policies and Procedures Training

Programmatic and fiscal representatives of each 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.

J. Maintain an active Unique Entity Identifier (UEI) registration

Sub-recipients must maintain an active Unique Entity Identifier (UEI) registration from the time of application to the end of the performance period. Registrations must be renewed annually. The new UEI is now the primary means of identifying entities registered for federal awards government-wide in [the System for Award Management \(SAM\)](#). If your entity is already registered in SAM, it has been assigned a UEI. To view your UEI, the Federal Service Desk has posted instructions for finding the UEI in SAM.

K. 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.

L. 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 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.

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 of if they are on the approved VOCA budget.

Additionally, all changes which affect service delivery or scope must be requested in writing to MOVA prior to the change. Without prior approval, reimbursements for changes submitted may be denied.

M. 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.”

N. 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.

O. Employment Laws

Sub-recipient agencies must abide by all applicable state and federal employment laws. Sub-recipient agencies will be required to certify compliance with all applicable state and federal employment laws as requested by MOVA.

P. Determination of Suitability to Interact with Participating Minors

If the purpose of some or all of the activities to be carried out under the award is to benefit individuals under 18 years of age, the sub-recipient agency, and any subgrantees, must make determinations of suitability before certain individuals may interact with any participating minors. It is the responsibility of the sub-recipient agency to review the full details of this award condition which can be found on [OJP’s website](#).

In order to meet this requirement, sub-recipient agencies must:

- Establish written policies and procedures that ensure determination of suitability to interact with minors is assessed
- Assess suitability to interact with minors and create written determination of the individual's suitability to interact with minors
- Document that specific public sex offender and child abuse websites/registries were checked
- Document that specific background checks were completed
- Document that the written determination of suitability is reviewed and updated every five years

Additional guidance on how to meet the requirements of this Federal Special Condition and how MOVA will monitor compliance can be found on [MOVA's website](#). This document should be reviewed by all sub-recipient agencies to ensure compliance with this special condition.

Q. Employment Eligibility Verification

Sub-recipient agencies must ensure that the hiring process for any position funded in whole or in part with award funds includes verification of employment eligibility. It is the responsibility of the sub-recipient agency to review the full details of this award condition which can be found on [OJP's website](#).

In order to meet this requirement, sub-recipient agencies must:

- Establish written policies and procedures that ensure the hiring position for any position funded in whole or in part by award funds verifies employment eligibility consistent with the provisions of 8 U.S.C, 1324a(a)(1) and (2)
- Check employment eligibility as part of hiring for all positions funded in whole or in part by award funds
- Maintain records of all employment eligibility verifications relevant to the award and in accordance with I-9 retention requirements
- Notify all persons involved in activities under the award of this special condition and the employment eligibility provisions of 8 U.S.C. 1324(a)(1) and (2) and provide any training necessary

Additional guidance on how to meet the requirements of this Federal Special Condition and how MOVA will monitor compliance can be found on [MOVA's website](#). This document should be reviewed by all sub-recipient agencies to ensure compliance with this special condition.

IV. Compliance with MOVA in Monitoring the Award

A. Overview

MOVA performs regular monitoring of all administered awards to ensure compliance with these policies and procedures, and all applicable state and federal rules and regulations. Monitoring is an ongoing process that occurs throughout the award timeframe in the day-to-day activities of grant management and through desk reviews and site visits by MOVA staff and/or staff from state or federal agencies as required by state and federal rules and regulations. Findings of non-compliance with any of the policies and procedures described within this document and/or applicable state and federal rules and regulations may be issued by MOVA at any time. Limited action to improve compliance may result in the loss of funding and impact future funding recommendations.

Monitoring topics may include, but are not limited to:

- compliance with the policies and procedures outlined within this document,
- compliance with all applicable state and federal rules and regulations,
- adherence to conditions set forth in the grant agreement,
- progress towards program objectives, as outlined in the approved program proposal, and the provision of services to victims or crime,
- progress towards measuring goals and outcome measures as included in the Outcome Measurement Tool,
- timeliness and accuracy of submissions of performance reports and expenditure reports,
- fulfillment of plan to liquidate funds according to approved budget,
- financial administration and management of award funds,
- overall administration of the award and grant performance.

B. Site visits & Desk Reviews

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. Technical assistance with requirements will also be provided as needed. Administrative, financial and programmatic compliance, as well as overall grant performance will be assessed during the site visit, through the submission of pre-visit questionnaires, and via follow-up after the site visit. At a minimum, program expenditures, required policies and procedures, compliance with special conditions, civil rights requirements, and financial and programmatic grant progress will be reviewed. A report will be issued after site visits to outline administrative, financial, and programmatic areas reviewed and any identified findings. When applicable, sub-recipients are required to address all site visit report findings through requested corrective actions by a deadline set forth by MOVA. Failure to address corrective actions by the deadline set forth by MOVA will be recorded in the sub-recipient's grant history and may result in the loss of funding and/or impact future funding decisions.

Desk reviews are also conducted by MOVA throughout the award cycle in order to monitor financial records and program spending. When a desk review is initiated, programs will receive a request for specific information to be submitted to MOVA. Most often the request will be for the submission of all supportive backup documentation of expenses billed to the award over a specified period. The submitted information will be reviewed by MOVA, any concerns or questions will be communicated to the sub-recipient agency, and any findings of non-compliance with award requirements will be documented. While desk reviews are most commonly initiated to review documentation of expenditures, they can also be initiated by MOVA due to a specific programmatic, administrative or financial concern.

C. Risk Assessment

MOVA performs a post-award risk assessment to assess the risk of the sub-recipient awards and to determine the appropriate priority and level of monitoring for each sub-recipient award. MOVA reserves the right to perform additional risk assessments, or adjust the annual risk assessment, when necessary to re-evaluate risk. The risk assessment includes an evaluation of sub-recipient programmatic, administrative, and fiscal compliance with award terms and conditions, review of the sub-recipient organizational questionnaire submitted at time of application, and additional criteria developed by MOVA and adjusted as needed to determine the risk level of each MOVA-administered contract.

MOVA's sub-recipient risk assessment is broadly based on the following categories. These categories are subject to change and adjustment as needed to assess risk.

- Organizational questionnaire
 - E.g., responses to questionnaire administered at time of contracting
- Total award amount
 - E.g., total dollar amount of all awards to the sub-recipient agency
- Timeliness and accuracy of reports
 - E.g., accurate and timely submission of performance reports and expenditure reports
- Adherence to budget
 - E.g., liquidation of award amount, number of budget amendments
- History of award administration
 - E.g., performance during previous monitoring activities such as site visits and desk reviews
- Overall performance indicators
 - E.g., general award administration and performance, responsiveness to requests from MOVA, compliance with policies and procedures

Based on the results of the risk assessment, all sub-recipient awards will be assigned a monitoring level, categorized as Level 1, Level 2, or Level 3. New sub-recipients and/or sub-recipient awards will be categorized separately as new for the first year of performance and in following years will be incorporated into the standard risk assessment process. Sub-recipient awards will be considered as new if the agency has never received funding administered by MOVA or does not have a recent award history with MOVA of a comparable scope. The monitoring level assigned to each sub-recipient award will guide the intensity and frequency of monitoring performed by MOVA during the award cycle. This includes monitoring activities such as site visits, desk reviews, and backup documentation requirements for expenditure reports. Determination of any additionally necessary monitoring will be made by MOVA staff based on their professional judgement, knowledge of the sub-recipient agency, and any concerns that may arise during the course of an award.

D. Monitoring Activities

Monitoring activities will be guided by the risk assessment and assigned monitoring level (Level 1, Level 2, or Level 3). Risk levels, and therefore monitoring activities, may change within award cycles if issues are discovered during an award cycle that impact MOVA's assessment of risk. Failure to comply with MOVA's policies and procedures at any point during an award cycle will immediately impact the frequency and intensity of monitoring activities.

Below is an outline of the standard monitoring activities that take place during award periods for each assigned monitoring level. These monitoring activities are subject to change at the discretion of MOVA staff and can increase or decrease in intensity and frequency based on the overall performance of an award and/or any administrative, fiscal or programmatic concerns that may arise.

*Regarding backup documentation for expenditures: It is the responsibility of the sub-recipient agency to request for reimbursement only those expenses that are included in the approved budget and only expenses that have been incurred by the agency. It is also the responsibility of the sub-recipient agency to retain backup documentation to support all costs requested for reimbursement against a contract or ISA, including match expenses, and to be able to provide such documentation to MOVA upon request. **MOVA reserves the right to request the return of any funds without adequate associated backup documentation.** See Backup Documentation, under section VIII. Reporting Requirements, for more information.*

- Level 1:
 - No backup documentation is required to be submitted with expenditure reports unless specifically requested by MOVA
 - A minimum of one desk review per fiscal year will be conducted to review at least one full month's reimbursements with complete backup documentation
 - One complete site visit, including both programmatic and financial monitoring, will be conducted every two years
- Level 2:
 - No backup documentation is required to be submitted with expenditure reports unless specifically requested by MOVA
 - A minimum of one desk review per fiscal year will be conducted to review at least two full month's reimbursements with complete backup documentation
 - One complete site visit, including both programmatic and financial monitoring, will be conducted every two years
- Level 3:
 - Provide complete backup documentation for all expenses included in expenditure reports for the first quarter of the award period. After the completion of the first quarter of expenditure reports, MOVA will inform sub-recipient agencies whether backup documentation submission can be reduced or should continue for an additional period of time. This decision will be dependent on expenditure report performance.
 - Routine desk reviews to review reimbursements and backup documentation will begin when and if the sub-recipient agency begins submitting expenditure reports with reduced backup documentation.
 - Ongoing technical assistance will be provided over the course of the award cycle
 - One complete site visit, including both programmatic and financial monitoring, will be conducted every two years
- New Sub-Recipient Awards:
 - Provide complete backup documentation for all expenses included in expenditure reports for the first quarter of the award period. After the completion of the first quarter of expenditure reports, MOVA will inform sub-recipient agencies whether backup documentation submission can be reduced or should continue for an additional period of time. This decision will be dependent on expenditure report performance.
 - Routine desk reviews to review reimbursements and backup documentation will begin when and if the sub-recipient agency begins submitting expenditure reports with reduced backup documentation.

- Ongoing technical assistance will be provided throughout first year, formal technical assistance visits will be scheduled on an as needed basis
- One complete site visit, including both programmatic and financial monitoring, will be conducted during the first year of the award and then every two years following

E. Access to documents

Sub-recipients must 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.

F. 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. This includes all backup documentation to support expenditures made under the award.

V. Fiscal Policies & Procedures

A. 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.

B. Responsibility of all 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, 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. 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 must be able to separate their VOCA funding from other revenue streams and expenses and must be able to separate their VOCA funding by program/award. Sub-recipients must be able to separate all VOCA revenue and expenditures within their accounting system and track their costs for the related fiscal year.

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 state and federal laws, rules and regulations.

C. Matching Requirements

Following the passage of the [VOCA Fix to Sustain the Crime Victims Fund Act of 2021](#), signed by Congress on July 22, 2021, MOVA issued automatic match waivers for all VOCA subrecipient programs. At the time of the current update to the VOCA Policies & Procedures (July 2022), match waivers will continue to be automatically granted for all sub-recipient awards unless otherwise stated by MOVA.

When applications for grant funding are available, the Request for Grant Application (RGA) will include specific requirements regarding matching contributions. If and when required, VOCA regulations require sub-recipients to contribute to the total cost of their VOCA funded project by providing not less than 20% of the total project cost (25% match of the total subaward funds), either cash or in-kind, from non-federal sources.

Documentation must be maintained that the matching funds are not federal funds. State agencies may not use non-program related expenses or indirect chargeback as matching sources due to MMARS (Massachusetts Management, Accounting, and Reporting System) and Comptroller policy.

MOVA may also initiate match waivers in certain circumstances. See Match Waivers in section V. Fiscal Policies & Procedures for more information. When a match waiver is not automatically issued by MOVA, requests to waive the match requirement will be considered on a case-by-case basis.

Requirements:

- Sub-recipients must match VOCA contributions on a 75/25 cash or in-kind basis unless a match waiver has been granted.
- All funds designated as match are restricted to the same uses as VOCA funds.
- Funds must be obligated and expended during the grant period. Additional requirements may be laid out within a respective RGA and will be tailored to the approved project.
- All in-kind services involving personnel used as match must be accounted for in the same manner as funded personnel.
- 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. Material contributions may not be used as match on a depreciation or accrual basis.
- Volunteers and interns may be used as an in-kind match at a rate of up to \$18 an hour. Fringe costs should not be allocated for volunteers and used as match.
- 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.
- Records must be maintained which clearly show the source and the amount of matching contributions (cash and in-kind) committed to the VOCA funded program.

D. Match value

VOCA requires subawards to be matched at 20 percent of total project costs. The total project cost is the amount of the VOCA subaward funds (or VOCA award) plus the match amount. Therefore, match value is also equivalent to 25% of the total subaward funds (or VOCA award) granted by MOVA to the sub-recipient.

E. Match waivers

Unless automatically waived, MOVA will consider all match waiver requests from sub-recipients during application and contracting periods. Match waiver requests can also be made outside of the application and contracting period on an as needed basis.

MOVA may initiate match waivers either on an individual project, multi-project, or a blanket basis for VOCA sub-recipients when there is a direct impact on services provided to victims of crime. MOVA initiated match waivers and sub-recipient waiver requests are only to be used when unique circumstances exist.

Circumstances that may apply include, but are not limited to:

- Natural Disasters
- Pandemics or other geographic health crisis
- Mass violence/victimization events
- Other circumstances as determined by MOVA

Partial match waiver requests will be considered by MOVA. Prior MOVA approval will be required for any match waiver requested by a sub-recipient outside of the performance period. MOVA anticipates this would only occur in the event of an emergency.

F. 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.

G. Supplanting

VOCA is a federal grant. Federal funds must not supplant funds that have been budgeted for the same purpose through non-federal sources. Therefore, awarded funds cannot be used to supplant - or replace - existing state or local funds already allocated for the same purpose. Supplanting occurs when a sub-recipient intentionally replaces its other state or local victim service funding sources with VOCA funding.

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.

To help clarify the difference between supplementing and supplanting, provided is an amended example from the U.S. Department of Justice ([DOJ Grants Financial Guide](#)):

- **Supplementing:** State funds are appropriated to hire 5 new forensic interviewers, and Federal funds are awarded to hire 6 new forensic interviewers. At the end of the year, the agency has hired 5 new forensic interviewers with State funds and 6 new forensic interviewers with Federal funds. Under this scenario, there is no supplanting violation because the agency used the Federal funds to supplement (rather than to supplant) the hiring of the new forensic interviewers.
- **Supplanting:** State funds are appropriated to hire 5 new forensic interviewers, and Federal funds are awarded to hire 6 new forensic interviewers. At the end of the year, the agency has hired 6 new forensic interviewers with Federal funds and none with State funds. Under this scenario, it may be considered a supplanting violation because the agency used the Federal funds to supplant (rather than to supplement) the hiring of new forensic interviewers.

H. 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.

I. Budgeting

Budgets, unless otherwise indicated, are to be detailed by fiscal year in conjunction with the state fiscal year (July – June). Unutilized budget funds may not carry across fiscal years unless approved by MOVA. Sub-recipients may not obligate funds, make purchases, or enter into contracts prior to the start of the subaward period. No additional financial obligations can be incurred after the end of the period of performance. For example, if the period of performance is July 1, 2022, to June 30, 2023, the financial obligation deadline is June 30, 2023.

J. Cost reimbursement

MOVA administers VOCA funding on a reimbursement basis, meaning that funds are paid to sub-recipient agencies after expenditures have been incurred. Reimbursements will be made only for expenses included in the approved sub-recipient program budget. Expenditures should be reported for actual approved and incurred expenses. Expenditures should be reported in the month in which the expenses were incurred. It is the responsibility of the sub-recipient agency to ensure that all costs requested for reimbursement have been incurred by the agency, are included within the agency's approved budget, and are allowable costs. Backup documentation for all expenditures must also be maintained. MOVA reserves the right to request funds to be returned if discovered that reimbursement was made for costs not within the approved budget, unallowable costs, overpayment, audit disallowances, or any other breach of subaward agreement that results in a debt owed to the federal government.

Please see C. Expenditure Report Policies, under section VIII. Reporting Requirements, for further information regarding expenditure reports.

K. Cash on Hand

Organizations should request funds on a quarterly or monthly basis based upon immediate disbursement/reimbursement requirements. Funds will not be paid in a lump sum, but rather disbursed over time as project costs are incurred.

Draw down requests should be timed to ensure that Federal cash on hand is the minimum needed for disbursements/reimbursements to be made immediately or within 10 days. If not spent or disbursed within 10 days of receipt, MOVA reserves the right to request funds to be returned.

L. 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. Client income or financial resources may not be considered when determining eligibility for services.

Please contact MOVA with any questions regarding program income allowability.

M. Uniform Financial Report (UFR) Commonwealth Vendors

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>.

VI. State Agencies (ISA) Financial Policies

A. Use of correct MMARS Expenditure Classification

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 with the approved grant budget. For additional guidance on the use of the object classes and how it correlates with the approved budget, review the [Comptroller's Expenditure Classification Handbook](#).

B. 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.

C. Budget transfers

No PRADJ, EXs, or any other adjustment entries should be done across fiscal years or federal grant awards without prior approval from MOVA. E-mail the assigned grants manager if any adjustments are required. Child accounts may submit an updated Attachment B to their respective grants manager for review and approval.

ISA's must ensure they are spending the correct VOCA program award that was obligated to them. ISA's can review the Attachment C(s) to determine what VOCA award they were awarded from and the duration of the award. ISA's that have access to the Massachusetts Management Accounting Reporting System can review their awarded federal program budget with the BQ88 table in MMARS, and their yearly federal budget, which is a cumulative amount of the VOCA programs under appropriation 08400110, in the BQ89 table.

D. Expenditure Reports State Agencies (ISA)

This is a cost reimbursement grant. Only costs included in the approved sub-recipient program budget should be charged to the program code. Sub-recipients state agencies must submit expense reports monthly.

VII. Cost Categories

A. 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. Any changes to salary should be proposed in a budget amendment and requires MOVA approval. 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 required to maintain the number of contracted hours as reflected on the approved budget. Sub-recipients may not increase staffing levels paid through the VOCA grant without prior written approval from MOVA. For additional information on changes to staffing levels, see the [Budget Amendment](#) section.

B. 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.

Payroll Records

- 1) Each person funded through VOCA or VOCA matching contributions (including volunteers/interns) must accurately account for their time spent working on the VOCA program. Payroll records should reflect either after the fact **distribution** of actual activities, or **certifications** of employee's actual work performed. Any payroll records must clearly state "VOCA" or be easily identified by cost center or code that references VOCA.

- a) **For distribution of actual activities** for any non-full time or salaried employees, payroll records should reflect time distribution. These records should be reviewed and signed by the supervisor and employee no less than every six months, comply with, and meet the standard outlined in (b) of this section regarding identification of funding source.
 - b) **For certifications of actual work performed** paper or electronic timesheets, time and effort reports, or activity reports must be certified by the employee and approved by a supervisor with firsthand knowledge of the work performed. The time certifications must match the payroll records.
- 2) An electronic system is an acceptable method of tracking the time of VOCA or VOCA matched employee in lieu of paper timesheets. The sub-recipient must have a written policy establishing the use of electronic timekeeping and the system should include a secure electronic signature and approval system. The system must be able to delineate VOCA time.
 - 3) MOVA recommends that all sub-recipients follow Generally Accepted Accounting Principles (GAAP), and as required by funding level, comply with federal and state audit standards.

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.

Leave

Expenditures in the form of regular compensation paid to employees during periods of authorized absences from the job are allowable, provided such costs are in compliance with state and federal regulations, agency policy, and absorbed by all organization activities in proportion to the relative amount of time or effort devoted to each. Examples of leave include but are not limited to vacation, sick (including regular and extended sick leave), and maternity leave. Reimbursement must be within the maximum obligation of the grant.

C. Consultants

For the purposes of this grant program, a 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 with 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 Subcontract request and Certification form must be submitted. In addition, the 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 sub-recipient is responsible for conveying VOCA Policies and Procedures to any

consultant.

If the consultant is not hired at the time of award, funds may be approved; however, the Subcontract Request and Certification form must be submitted, and the consultant contract must be provided to and approved by MOVA before services are rendered. If a contract is not provided, reimbursement for services will be denied.

Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. Compensation is limited to \$650 for an 8-hour day, or \$81.25 per hour (excluding travel and subsistence costs). Rates must be reasonable and consistent with marketplace rates in accordance with OMB cost principles. This documentation must be maintained on file.

Consultant/Contractor Match

Consultant and contractor expenses are allowable match expenses and may be used as such upon budget approval. In addition, if the negotiated rate for a consultant or contractor exceeds \$650 for an 8-hour day or \$81.25 per hour, the additional compensation may be used as cash or in-kind match. This must be reflected on the budget, noted on the Subcontract Request and Certification form, and receive approval from MOVA as applicable throughout the grant cycle.

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. An employee who receives a W-2 form from the sub-recipient 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.

D. Office and Programmatic Supplies

Office and programmatic supplies necessary to support the operation of the funded services and activities for victims of crime are allowable provided they are included in the approved budget. Common costs that fall into this category are office supplies for the funded program (paper, printing, postage, etc.) and necessary materials for the provision of services (support group supplies, materials for therapeutic and/or support and/or advocacy services, etc.)

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](#).

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, visit the Commonwealth's [Operations Service Division's](#) website.

E. 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 DOJ Grants Financial Guide.

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 standards until disposition takes place. For the purpose of inventory, equipment will be defined as outlined by the DOJ Grants Financial Guide: “tangible personal property having 1) a useful life of more than one year and 2) a per-unit acquisition cost of \$5,000 or greater (or the organization’s capitalization policy, if it is less than \$5,000).” If the organization does not have a capitalization policy in place, the Federal policy amount of \$5,000 must be followed.

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 of equipment shall be promptly and properly investigated by the recipient and sub-recipient and reported to MOVA.

Depreciation on VOCA purchased item(s)

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 any other non-grant equipment.

F. Travel

General travel policy

Costs incurred for travel are necessary 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.

Direct service employee 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.

Victim Travel Expenses

Reasonable costs for transporting victims to receive services are also reimbursable to programs.

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.

Out of state travel, training, and 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; and
- 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 plane, train or bus must be approved by MOVA prior to incurring expenses via the out of state travel and training form.

G. Contracts

Use of contracts to provide services within the scope of the grant are 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 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 subcontract 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 subcontract request and certification form.

The contract must be signed by both entities and certify in the contract that the sub-contractor has received a copy of the VOCA Policies and Procedures manual, 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 retains control and authority to approve, deny, terminate, or suspend any contract between MOVA and a sub-recipient. This includes withholding payment for any unauthorized contractor or sub-contractor.

H. Other

Costs that fall into this category are those that support the provision of the funded activities and services but are not easily categorized into the other budget sections. Three common “other” costs include food, gift cards, and childcare. The following is provided as additional guidance for these costs.

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.**

Gift cards may be provided to victims in situations where emergency food, clothing, and/or basic needs 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 written agency policies and internal controls regarding the purchase and use of gift cards. Written policies should include information on approval, distribution, tracking, accounting, and distribution methods. 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).

Childcare to enable a victim to receive services is an allowable cost. Sub-recipients may not directly reimburse victims, but can reimburse childcare providers via third-party payment. The childcare 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.

I. Indirect cost rates

Indirect Costs are costs that are not readily assignable to a 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. Costs should appear in the approved budget.

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. Information on how to request a federally approved indirect rate can be found in the DOJ’s [Indirect Costs Resource Document](#).

If no rate exists, the sub-recipient may request a 10% de minimis rate. As the cognizant agency for de minimis rates, MOVA subscribes to the regulations defined in the Code of Federal Regulations (annual edition) Title 2 CFR 200.414 (f), including adherence to the utilization of [Modified Total Direct Costs](#) (MTDC) to determine the base for indirect calculations. MTDC includes:

- All salary and wages
- Most fringe, with the exception of tuition remission, scholarships, and fellowships
- Consultants up to \$25,000 per line item for total award period
- Office/Admin with the exception of any supplies/supports for clients
- Equipment under \$5,000 per item
- Travel for staff. Any travel for clients cannot be included
- Contracts up to \$25,000 per line item for total award period
- “Other” expenses excluding rent, anything in the rental agreement (utilities, taxes, etc.), and any client expenses or supports

Other expenses that are not included in MTDC for the indirect base calculation include but are not limited to

capital expenditures such as land or building renovations.

MTDC includes both direct and administrative expenses (defined in [Appendix D](#)) and does not include any matched expenses. Once the indirect base has been calculated utilizing the instructions above, the approved budget must request the entire 10% indirect allocation, which can be split between VOCA reimbursement and match or solely allocated to either.

J. Budget Amendments

Sub-recipients may request a budget amendment to reallocate funds at any point during the fiscal year. The original award amount will not be increased by this procedure unless there has been approval by the VWAB to do so.

Provided are examples of when a budget amendment request is required:

- Redirection of funds in or out of a cost category*;
 - Any proposed changes affecting the level of direct service hours and/or the scope of the project.
- Examples include:
- Altering the purpose of the project, authorizing use of a subcontractor or other organization that was not identified in the original approved budget, or contracting for/transferring of award-supported efforts
 - Increasing or decreasing direct service and or personnel hours
 - Any changes that remove or adds a cost category which was not included in the original budget. For example, if the cost category “travel” did not exist in the original budget, the adjustment to transfer funds from “equipment” to “travel” requires prior approval

*Cost category is defined as being either Salary, Fringe, Consultants, Office & Programmatic Supplies, Equipment, Travel, Contracts, Other Costs, or Indirect Costs and the individual budget line items contained within.

All budget amendment requests must be submitted via eGrants and will require MOVA approval. All budget amendment requests must be received before a subsequent expenditure report is submitted. This request must include:

- Budget amendment submitted via eGrants;
- A narrative describing the reason for the amendment request and the changes proposed;
- A programmatic change form, with required staff information, if changes impacting personnel are proposed.

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. MOVA may approve budget amendments exceeding 10% on a case-by-case basis. Reimbursements can be held if information is not submitted correctly. If approved, the sub-recipient will be notified of the approval via a system notification in eGrants.

VIII. Reporting Requirements

MOVA reserves the right to revise scheduled dates and processes for reporting requirements, including expenditure reports and performance reports. Any changes will be posted on MOVA's website and sub-recipients will be notified via the VOCA e-mail list. For new sub-recipient agencies, MOVA reserves the right to waive or revise reporting requirements during the initial contract cycle.

Questions regarding any of the reporting requirements outlined in this section should be directed to MOVA by contacting the sub-recipient agency's MOVA Grant Manager.

A. Submit a Subgrant Award Report (SAR)

The SAR is to be completed upon the start of the award to specify the purpose and intention of the award. Subgrantees will complete within 30 days of the beginning of their award and may be required to update it throughout the award cycle to reflect any changes. MOVA will provide guidance when it becomes available following contracting.

B. Satisfactory and timely completion of quarterly performance reports

All sub-recipients are required to report performance data to MOVA via the Outcome Measurement Tool (OMT). Data reported should represent services provided only by VOCA paid staff and any staff (paid or unpaid staff or volunteers) used as match. Similarly, performance data should only include information on clients/program beneficiaries who are served 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, and as needed.

Data must be submitted as instructed according to the following dates:

Reporting Period	Due Date	Notes
July 1 through September 30	October 31	Sub-recipients are to complete "annual" questions
October 1 through December 31	January 31	All clients reported as "new"
January 1 through March 31	April 30	
April 1 through June 30	July 31	

C. Expenditure Reports Policies

Reimbursement and Reporting

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. Budget amendments must meet the criteria identified within the VOCA Policies and Procedures.

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.

Reimbursements will be made only for expenses included in the approved sub-recipient program budget. Expenditures should be reported for actual approved and incurred expenses. It is the responsibility of the sub-

recipient agency to ensure that all costs requested for reimbursement have been incurred by the agency, are included within the agency's approved budget, and are allowable costs. Backup documentation for all expenditures must also be maintained.

Sub-recipients must submit expenditure reports on a monthly basis, due by the 30th day of the month following the close of the expenditure reporting period or on the next business day if the 30th falls on a holiday or weekend. For example, the final day to submit a July expenditure report is August 30th.

Expenditure reports will not be considered received and eligible for reimbursement until they are submitted accurately and with all necessary accompanying documentation. Reimbursements will then be processed within 45 days according to the Commonwealth's payment policy. See section on Commonwealth Payment Policy below for more information. If the 45-day payment processing timeline presents a challenge, sub-recipient agencies should contact their grant manager.

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.

Commonwealth Payment Policy

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 30th, the payment date would be December 15th. Sub-recipients may check on their reimbursements for the current and past fiscal year by accessing Mass Finance's [Vendor Web website](#).

Grant Closeout

Final reimbursements for the state fiscal year, or for the close of a contract, are to be inclusive of the final month 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. Unless otherwise indicated, final expenditure reports for the close of the state fiscal year (July – June) will be due no more than 40 days following the last day of the state fiscal year.

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. 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, visit the [Comptroller's Intranet Site](#).

D. Backup documentation

As a cost reimbursement grant, all requests for reimbursement within expenditure reports must be for actual approved and incurred expenses. Expenditures should be reported in the month in which the expenses were incurred. **Detailed backup documentation to support all costs requested for reimbursement against a contract or ISA, including match expenses, must be maintained by the sub-recipient agency.** It is the responsibility of the sub-recipient agency to maintain all relevant expenditure documentation and to be able to provide documentation to MOVA upon request. If complete backup documentation to support expensed VOCA funds is not available upon request, MOVA reserves the right to request the return of any funds without adequate associated backup documentation.

While each sub-recipient agency is required to maintain complete backup documentation for all grant and match expenditures, the level of backup documentation a sub-recipient agency is required to submit with expenditure reports is determined by MOVA's Sub-recipient Risk Assessment. Backup documentation is also reviewed during routine desk reviews and site visits. Please see the sections on Risk Assessment and Monitoring Activities, under IV. Compliance with MOVA in Monitoring the Award, for additional information.

MOVA reserves the right to set or adjust what backup documentation is required within the course of an award cycle. The level of backup documentation required with the submission of expenditure reports will change immediately if complete backup documentation to support expenditures is not available upon request.

Backup documentation for expenditure reports should not include any personally identifiable client/program participant information. If documents that include client information must be submitted as backup documentation, all client information must be thoroughly redacted prior to submission. Examples of client information that should not be included in submitted backup documentation are names, addresses, and dates of birth. MOVA will not accept or retain expenditure reports with back-up documentation including this type of client information. In the event that MOVA does receive backup documentation including client information, the documentation will be returned to the sub-recipient and must be resubmitted without client information. Any request made by MOVA for backup documentation, such as expenditure reports and desk reviews, will not be considered as received and complete until a version without client information has been submitted.

E. Victim Service Training Grants

The VOCA Policies & Procedures manual applies to any VOCA funding awarded to support victim service trainings. The specific allowable costs, application process, reporting and compliance details are found within the applicable RGA. Unless noted within the applicable RGA, all VOCA policies and procedures contained within this document apply to a training grant award.

F. 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 Administration
One Ashburton Place, Suite 1310
Boston, MA 02108
movagrants@mass.gov

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

G. C-Thru Project

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, 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 1310

Boston, MA 02108

(617) 586-1340 (TEL)

(617) 586-1367 (FAX)

mov@mass.gov

www.mass.gov/mov

CFDA number: 16.575

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

Official VOCA communication:

MOVA maintains an email list as the official channel for VOCA communications. This list is only for VOCA-funded programs. At the minimum, the executive director, the programmatic contact, and the fiscal contact from every host agency is required to join the email list. Contact your assigned grants manager with your name, job title, and email address to sign up for the email list.

MOVA communication:

To subscribe to the MOVA email list, please email mov@mass.gov with the subject line "Subscribe to email list."

MOVA releases a monthly Victim Services Bulletin that includes all relevant victim services trainings, events, and meetings statewide, as well as news from the field, research, and legislative updates. If you would like to include an announcement in the monthly bulletin, you must submit the announcement to mov@mass.gov by the **1st or the 15th of preceding month**.

APPENDIX B: RESOURCES

FEDERAL

[Code of Federal Regulations](#)

[Department of Justice DOJ Grants Financial Guide](#)

[The Office for Civil Rights at the Office for Justice Programs](#)

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: 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.
5/31/2019	Update to VOCA Policies & Procedures	Updated the Policies and Procedures modifying budget amendment instructions, established new rate limits for consultants, clarified monthly billing requirements	Updates apply to FY19/FY20 awards.
6/16/2021	Update to VOCA Policies & Procedures	Updated the Policies and Procedures adding further	Updates apply to FY22 awards.

		guidance for pass-through organizations, eGrants requirements, Outcome Measurement Tool (OMT) requirements, client confidentiality policies, civil rights compliance, match waiver policies, clarification on MOVA's monitoring and risk assessment process, clarified indirect cost rates; updated backup documentation policies effective FY22	
6/13/2022	Update to VOCA Policies & Procedures	Updated Policies and Procedures to include VOCA eligibility requirements, VOCA special conditions, priority funding areas, desk reviews, and cash on hand requirements. Updated sections on monitoring activities and budget amendments. Added further guidance on supplanting, cost reimbursement, and backup documentation. Removed previous Appendix C (Allowable and Unallowable cost examples).	Updates apply to FY23-current awards.

APPENDIX D: Definitions

Administrative Expenses – Costs associated directly with administering a State’s victim assistance program.

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

Child Account/Agency -Designation for recipient agency, in the case of this document, grant funds.

Contract – Commonwealth Standard Contract form utilized by MOVA for vendor agreements, including grants. A legally enforceable agreement between a contractor and MOVA.

Consultant – An individual that enters into contract with a sub-recipient to provide specialized victim services.

Culturally Specific- The term “culturally specific” means primarily directed toward racial and ethnic minority groups (as defined in section 1707(g) of the Public Health Service Act (42 U.S.C. 300-u-6(g))). The following is the definition from the Public Health Services Act for “racial and ethnic minority group” in the Culturally Specific definition: (1) The term "racial and ethnic minority group" means American Indians (including Alaska Natives, Eskimos, and Aleuts); Asian Americans; Native Hawaiians and other Pacific Islanders; Blacks; and Hispanics. (2) The term "Hispanic" means individuals whose origin is Mexican, Puerto Rican, Cuban, Central or South American, or any other Spanish-speaking country.

Direct Expenses – Goods or services that are chargeable or assignable to the award or cost objective in accordance with the relative benefits received; interchangeable with *allocable expenses*.

Indirect Cost - Costs that are not directly accountable to a cost object (such as a particular project, facility, function or product).

In-kind Match - 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.

Interdepartmental Service Agreement (ISA) - Agreement form utilized between two Commonwealth agencies. (Parent/Child).

Massachusetts Management, Accounting, and Reporting System (MMARS) – The official accounting system prescribed by the Comptroller for all

Commonwealth business.

Office for Victims of Crime (OVC)- Federal funder providing formula funding supports for victim compensation and assistance programs in every U.S. state and territory.

Outcome Measurement Tool (OMT) – Data collection tool utilized to evaluate funded programs by measuring outcomes and service effectiveness, and to ensure that we are effectively awarding funding to support the needs of victims/survivors

Parent Account/Agency – Designation for agency controlling ISA, in the case of this document, grant funds.

Performance Management Tool (PMT) – Online data collection tool utilized by Office of Justice Programs (OJP) to collect quarterly federal statistical data.

State Administering Agency (SAA) – OJP formula grants awarded directly to state governments, which then set priorities and allocate funds within that state.

Sub Contract - When used in the context of human and social services, an individual acting as a sole proprietor of an organization, or an organization which provides some or all of the needed human or social services, or operates a program on behalf of a contractor, provided, that the term subcontractor does not include an individual (including a client), or a firm providing personnel services or non-direct client services, unless specifically provided for in the service contract or agreement.

Sub-recipient – Agency or program under grant, contract, or ISA with MOVA.

Sub Award Report (SAR) - OJP required sub-recipient financial detail. Often contains reference to the VOCA priority categories.

Vendor - A provider of goods and/or services. It is common to refer to the vendor as a “contractor.”

Victim Witness Assistance Board (VWAB) – MOVA’s governing board, comprised of five members, including two District Attorneys, two public/survivor members, and chaired by the Attorney General.