



**Massachusetts Office for Victim Assistance (MOVA)
 Victim & Survivor Services Grant**

Allowable and Unallowable Costs and Services

Last updated: July 2023

The following is a list of examples of services, activities, and costs that are eligible for support with MOVA Victim & Survivor Services (VSS) grant funds within a sub-recipient's organization. Examples of costs that are considered ineligible for reimbursement are also included. This guide is updated as we receive questions from the field and provide answers. This guide is not exhaustive and does not include all allowable and unallowable cost examples. Sub-recipients should send any allowability questions to their MOVA program coordinator.

Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Personnel - Salary	<ul style="list-style-type: none"> • Direct Service Staff – Counselors, therapists, forensic interviewers, advocates, psychologists, civilian police advocates, on call direct service staff • Direct service supervision • Administrative & support staff, prorated by contribution to the program • Legal assistance related to victimization (attorneys) that is reasonably necessary • Group treatment • Crisis intervention • Evaluation of mental health needs • Drug/alcohol counseling when necessary to address victimization • Actual delivery of psychotherapy • Trial and parole notification, case disposition information, restitution advocacy • Assistance with victim impact statements • Accompaniment to hospitals for medical examinations; law enforcement offices 	<ul style="list-style-type: none"> • Board/Advisory Council members • Executive Directors/Administrators (exception includes time for supervision, funded program administrative support, or direct service) • Honorariums • Employee relocation • Salaries that support perpetrator rehabilitation/services, in-patient treatment, prosecutorial activities, expert testimony • Security staff • Activities solely focused on crime or victimization prevention • Development of administrative policies & paperwork (unless related to award requirements)

	<ul style="list-style-type: none"> • Hotline counseling • Serving as a liaison for the victim and service providers, creditors, employers, educators • Assisting victim in recovering property that is retained as evidence • Assisting with filing for compensation benefits and applying for financial assistance • Assisting in securing appropriate living necessities for victims • Managing the overall service and informational needs of the crime victim until the victim can resume these responsibilities • Outreach to inform public regarding services for victims/survivors <ul style="list-style-type: none"> ○ Activities in schools, community centers, public forums to create awareness of the services available to crime victims • Participation in high-risk team, multidisciplinary meetings which support community involvement • Time required to complete required documentation, reports, and statistics for the award • Providing traditional, cultural, and/or alternative therapy/healing (e.g. art therapy, yoga) • GED/certification costs (reasonably necessary to recover from victimization) • Services to incarcerated individuals • Transitional housing services 	<ul style="list-style-type: none"> • Fundraising • Lobbying/Administrative Advocacy • Severance for staff • Assistant District Attorneys (Unless filling non-prosecutorial role) • Expert Witnesses • Grant Writers • Researchers • Probation Officers • Parole Officer • Correctional Officers • Law Enforcement Officers
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Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Personnel - Fringe	<ul style="list-style-type: none"> • Worker's Compensation • Unemployment Insurance • Medicare • Retirement Contribution • Employer Health Plan Contribution; Dental/Vision • Social Security (FICA) • Employee Support Program • Life Insurance (Employer Paid) • Tuition or tuition remission • Benefits Administration Rate 	<ul style="list-style-type: none"> • Severance for staff • Profit sharing • Fringe costs that are not prorated for employees' MOVA funded work
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Consultants	<ul style="list-style-type: none"> • Interpreters • Specialized clinical and therapeutic services • In-service trainer for direct service staff development • Attorneys – legal assistance related to victimization • Database consultant • Providing traditional, cultural, and/or alternative therapy/healing (e.g. art therapy, yoga) 	<ul style="list-style-type: none"> • Consultant payments for preexisting victim attorney bills • Legal services for sub-recipients • Medical services
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Office and Programmatic Supplies	<ul style="list-style-type: none"> • Office supplies (paper, pens, folders, toner, etc.) • Postage • Approved program supplies • WestLaw research tool (pro-rated) 	<ul style="list-style-type: none"> • Office supplies not utilized in the funded work or not prorated by percentage of award support • Correspondence unrelated to MOVA grant
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
	<ul style="list-style-type: none"> • Office equipment – shredder, photocopier, fax, computers, laptops, phones, projectors 	<ul style="list-style-type: none"> • Construction • Equipment for entertainment purposes

<p>Equipment</p>	<ul style="list-style-type: none"> • Office communications – telephones, cell phones, internet hot spots • Databases • Teleconferencing equipment • Video/digital cameras and recorders – for interviewing children • Two-way mirrors • Colposcopes • VCR/DVD • TTY/TDD machines, Braille equipment, text enabling land lines • Furniture – Desks, chairs, filing cabinets, lamps • Project web chat/video capability; Skype; Zoom • On a case by case basis, equipment for victims to access services (prior MOVA approval required) 	<ul style="list-style-type: none"> • Equipment not utilized in the funded work or not prorated by percentage of award support
<p>Cost Category</p>	<p>Allowable Cost Examples</p>	<p>Unallowable Cost Examples</p>
<p>Travel</p>	<p>Victims:</p> <ul style="list-style-type: none"> • Providing victims with bus, train, or taxi vouchers to access services • Victim attendance to conferences/trainings • Bus/train tickets for victim relocation • Gas cards used to access services • Transport and lodging for victims while participating in the criminal justice process within M.G.L. 258B - Section 1 <p>Programs:</p> <ul style="list-style-type: none"> • Reimbursing staff for direct service travel (to provide services to victims) • Reimbursing staff for administrative travel (training or meeting related) <ul style="list-style-type: none"> • <i>Out of state</i> travels must be preapproved by MOVA prior to incurring costs: 	<p>Victims and Programs:</p> <ul style="list-style-type: none"> • Travel & transportation for Board/Advisory Council • Purchase or lease of vehicles, unless identified in an RGA • Victim ambulance costs • Non-approved out of state travel costs for training • Travel, lodging and meal expenses for victims subpoenaed to provide testimony in a criminal trial or other criminal matter are considered part of the criminal justice agency's responsibility and

	<ul style="list-style-type: none"> ○ Airfare, lodging, meals, mileage, tolls, bus, train, including tips when included in receipts ● IRS standard mileage rate (not to exceed agency travel policy rate) www.irs.gov ● MBTA one-ride passes; rental cars; or rideshare fees such as Uber, Lyft, Zipcar, for staff to provide services 	cannot be supported with MOVA funds
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Contracts	<ul style="list-style-type: none"> ● Interpreters/translation services (e.g., Language Line) ● Specialized clinical and therapeutic Services ● In-service trainer for direct service staff development ● Attorneys – legal assistance related to victimization ● Bookkeeping/financial ● Federally required audits (prorated where applicable) ● CART/ASL provider ● Database modification ● Wellness/mindfulness sessions for agency staff 	<ul style="list-style-type: none"> ● Consultant payments for preexisting victim attorney bills ● Legal services for the sub-recipient organization ● Medical services ● Costs related to audits that are not federally required
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Other	<p>Victims:</p> <ul style="list-style-type: none"> ● Basic need/essential clothing (e.g., for court appearances or interviews) ● Food or beverage for victims while attending counseling/therapy ● Pre-paid gift cards for food or grocery ● Emergency shelter for victims ● Child care or respite care when such needs present a barrier to MOVA funded agency providing services, including camp vouchers for children/victims ● Victim emergency basic need items 	<p>Victims and Programs:</p> <ul style="list-style-type: none"> ● Non-emergency or long-term childcare or respite care ● Mortgage payments ● Non pre-approved out of state registration fees for training ● Activities solely focused on prevention ● Protocols, working agreements ● General public awareness beyond scope of MOVA project

	<ul style="list-style-type: none"> • Short-term nursing home for elder abuse victims where no other short-term residence is available • Crime victim attendance to conferences/trainings • Relocation costs for victims including: reasonable moving expenses, utility start up, security or rental deposits/payments • Transitional housing costs including, but not limited to: travel, rental assistance, security deposits, utilities and other costs incidental to the relocation to housing • Window, door, or lock replacement or repair, and other repairs necessary to ensure victim safety • Car repairs and/or car loan payments as necessary to ensure victim safety <p>Programs:</p> <ul style="list-style-type: none"> • Staff professional development training – including registration fees - paid and volunteer staff • Staff wellness initiatives • Program operating costs • Outreach supplies • Therapeutic supplies • Reasonable and necessary costs for pets and/or service animals • Program rent (pro-rated) • Cost of advertising to recruit MOVA-funded personnel, including newspaper notices, website postings • CORI or other background check costs for MOVA funded staff • Program pro-rated telephone, gas, electric, water & sewer, garbage collection, cleaning service fees • Maintenance and repair of essential items (pro-rated) • Brochures 	<ul style="list-style-type: none"> • General community education beyond scope of MOVA project • Building improvements or repairs • Property purchase for program use • Program relocation expenses • Development of training manuals • Training materials for large groups/conferences • Hosting or organizing conferences or trainings, unless noted as allowable in the RGA and approved by MOVA • Funeral Expenses, unless prior approval has been given by MOVA • Funeral service programs • Land acquisition and capital improvements • Losses or under-recoveries from other sources • Losses on disposition of property/capital assets • Lost wages • Medical costs including, but not limited to, hospital care, nursing home care, in-home medical care, and in-patient treatment costs • Donations • Depreciation, debts, interest, fines or penalties • Occupancy taxes
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	<ul style="list-style-type: none"> • Internet connection and ongoing costs associated with an Internet Service Provider or maintenance contracts (pro-rated) • Insurance <ul style="list-style-type: none"> ○ Malpractice insurance for staff funded by grant ○ Flood, fire, damage property insurance to property (if owned by agency) ○ Renter’s Insurance (pro-rated) <ul style="list-style-type: none"> ▪ Equipment coverage • Agency memberships with professional organizations • Pro-rated reimbursement for personal staff phone usage • Project evaluation costs to determine effectiveness • Management and administrative training for executive directors, board members, and other individuals who do not provide direct services • Wellness/mindfulness sessions for agency staff • Transitional housing costs including program costs to support transitional housing units. • Window, door, or lock replacement or repair, and other repairs necessary to ensure victim safety. 	<ul style="list-style-type: none"> • Surplus revenue retention • Entertainment • Food and Beverage for staff, administrators, or conferences and trainings • Remote work stipend for funded staff • Tuition and related costs for clients • Pre-paid gift cards distributed across fiscal years • Petty cash • Funds (i.e. cash) paid directly to clients • Victim reimbursement for out-of-pocket expenses (including childcare, back rent, utilities, etc.) • Staff retreat costs
Cost Category	Allowable Cost Examples	Unallowable Cost Examples
Indirect	<ul style="list-style-type: none"> ▪ Rate (federally approved, de minimis, or negotiated) applied to allowable costs 	<ul style="list-style-type: none"> • Expired Indirect Cost rate • Rate applied to unallowable costs