

## Allowable and Unallowable Costs

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The following is a list of examples of services, activities, and costs that are allowable and unallowable for reimbursement with MOVA grant funds. This guide is not exhaustive and does not include all allowable and unallowable costs. Allowability questions should be sent to your program coordinator.

| Cost Category             | Allowable Cost Examples   | Unallowable Cost Examples  |
|---------------------------|---|--|
| <b>Personnel - Salary</b> | <ul style="list-style-type: none"> <li>• Direct Service Staff – Counselors, therapists, forensic interviewers, advocates, psychologists, civilian police advocates, on call direct service staff</li> <li>• Direct service supervision</li> <li>• Administrative &amp; support staff, prorated by contribution to the program</li> <li>• Legal assistance related to victimization (attorneys) that is reasonably necessary</li> <li>• Group treatment</li> <li>• Crisis intervention</li> <li>• Evaluation of mental health needs</li> <li>• Drug/alcohol counseling when necessary to address victimization</li> <li>• Actual delivery of psychotherapy</li> <li>• Trial and parole notification, case disposition information, restitution advocacy</li> <li>• Assistance with victim impact statements</li> <li>• Accompaniment to hospitals for medical examinations; law enforcement offices</li> <li>• Hotline counseling</li> <li>• Serving as a liaison for the program participant and service providers, creditors, employers, educators</li> <li>• Assisting participants in recovering property that is retained as evidence</li> <li>• Assisting with filing for compensation benefits and applying for financial assistance</li> </ul> | <ul style="list-style-type: none"> <li>• Board/Advisory Council members</li> <li>• Executive Directors/Administrators (exception includes time for supervision, funded program administrative support, or direct service)</li> <li>• Honorariums</li> <li>• Employee relocation</li> <li>• Salaries that support perpetrator rehabilitation/services, in-patient treatment, prosecutorial activities, expert testimony</li> <li>• Security staff</li> <li>• Activities solely focused on crime or victimization prevention</li> <li>• Development of administrative policies &amp; paperwork (unless related to grant requirements)</li> <li>• Fundraising</li> <li>• Lobbying/Administrative Advocacy</li> <li>• Severance for staff</li> <li>• Assistant District Attorneys (Unless filling non-prosecutorial role)</li> </ul> |

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|                           | <ul style="list-style-type: none"> <li>• Assisting in securing appropriate living necessities for participants</li> <li>• Managing the overall service and informational needs of the program participant until the participant can resume these responsibilities</li> <li>• Outreach to inform public regarding services for victims/survivors <ul style="list-style-type: none"> <li>◦ Activities in schools, community centers, public forums to create awareness of the services available to crime victims</li> </ul> </li> <li>• Participation in high-risk team, multidisciplinary meetings which support community involvement</li> <li>• Time required to complete required documentation, reports, and statistics for the grant</li> <li>• Providing traditional, cultural, and/or alternative therapy/healing (e.g. art therapy, yoga)</li> <li>• GED/certification costs (reasonably necessary to recover from victimization)</li> <li>• Services to incarcerated individuals</li> <li>• Transitional housing services</li> </ul> | <ul style="list-style-type: none"> <li>• Expert Witnesses</li> <li>• Grant Writers</li> <li>• Researchers</li> <li>• Probation Officers</li> <li>• Parole Officer</li> <li>• Correctional Officers</li> <li>• Law Enforcement Officers</li> </ul>  |
| <b>Cost Category</b>      | <b>Allowable Cost Examples</b>  | <b>Unallowable Cost Examples</b>   |
| <b>Personnel - Fringe</b> | <ul style="list-style-type: none"> <li>• Worker's Compensation</li> <li>• Unemployment Insurance</li> <li>• Medicare</li> <li>• Retirement Contribution</li> <li>• Employer Health Plan Contribution; Dental/Vision</li> <li>• Social Security (FICA)</li> <li>• Employee Support Program</li> <li>• Life Insurance (Employer Paid)</li> <li>• Tuition or tuition remission</li> <li>• Benefits Administration Rate</li> </ul>  | <ul style="list-style-type: none"> <li>• Profit sharing</li> <li>• Fringe costs that are not pro-rated for employees' MOVA funded work</li> </ul>  |
| <b>Cost Category</b>      | <b>Allowable Cost Examples</b>  | <b>Unallowable Cost Examples</b>   |
| <b>Consultants</b>        | <ul style="list-style-type: none"> <li>• Interpreters</li> <li>• Specialized clinical and therapeutic services</li> <li>• In-service trainer for direct service staff development</li> <li>• Attorneys – legal assistance related to victimization</li> <li>• Database consultant</li> <li>• Providing traditional, cultural, and/or alternative therapy/healing (e.g. art therapy, yoga)</li> </ul>  | <ul style="list-style-type: none"> <li>• Consultant payments for preexisting participant attorney bills</li> <li>• Legal services for grantees</li> <li>• Medical services</li> <li>• Consultant costs not utilized in the funded work or not prorated by percentage of grant support</li> </ul> |

| Cost Category                             | Allowable Cost Examples   | Unallowable Cost Examples  |
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| <b>Office &amp; Programmatic Supplies</b> | <p><i>Note: Supplies are non-equipment items that cost less than \$10,000</i></p> <ul style="list-style-type: none"> <li>• Office supplies small: paper, pens, folders, toner</li> <li>• Office supplies large: shredder, photocopier, fax, projectors</li> <li>• Office furniture: desks, chairs, filing cabinets, lamps</li> <li>• Office communication items: telephones, cell phones, internet hot spots, teleconferencing</li> <li>• Office communication services: video conferencing communication platforms, TTY/TDD machinery, Braille equipment, text enabling land lines</li> <li>• Staff items: computers, laptops, phones</li> <li>• Legal research tools</li> <li>• Databases</li> <li>• Video/digital cameras and recorders – for interviewing children</li> <li>• Two-way mirrors</li> <li>• Colposcopes</li> <li>• Postage</li> <li>• Approved program supplies (items for direct services)</li> </ul> | <ul style="list-style-type: none"> <li>• Office and programmatic costs not utilized in the funded work or not prorated by percentage of grant support</li> <li>• Correspondence unrelated to MOVA grant</li> <li>• Supplies used for entertainment purposes</li> </ul>         |
| Cost Category                             | Allowable Cost Examples   | Unallowable Cost Examples  |
| <b>Equipment</b>                          | <p><i>Note: equipment means items that have a useful life of more than one year and a per-unit cost of \$10,000 or greater</i></p> <ul style="list-style-type: none"> <li>• Servers</li> <li>• Databases</li> <li>• Forensic Interview equipment</li> </ul>   | <ul style="list-style-type: none"> <li>• Construction</li> <li>• Equipment for entertainment purposes</li> <li>• Equipment costs not utilized in the funded work or not prorated by percentage of grant support</li> </ul>   |
| Cost Category                             | Allowable Cost Examples   | Unallowable Cost Examples  |
| <b>Travel</b>                             | <p>Costs for program participants:</p> <ul style="list-style-type: none"> <li>• Providing participants with bus, train, or taxi vouchers to access services</li> <li>• Participant attendance to conferences/trainings (including MOVA sponsored and/or required trainings)</li> <li>• Bus/train tickets for participant relocation</li> </ul>  | <p>Program Participants and Programs:</p> <ul style="list-style-type: none"> <li>• Travel &amp; transportation for Board/Advisory Council</li> <li>• Purchase or lease of vehicles, unless identified in a grant application</li> <li>• Participant ambulance costs</li> </ul> |

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|                      | <ul style="list-style-type: none"> <li>Gas cards used to access services</li> <li>Transport and lodging for participants while participating in the criminal justice process within M.G.L. 258B - Section 1</li> </ul> <p>Costs for programs:</p> <ul style="list-style-type: none"> <li>Reimbursing staff for direct service travel (to provide services to participants)</li> <li>Reimbursing staff for administrative travel (training or meeting related) <ul style="list-style-type: none"> <li><i>Out of state</i> travels must be preapproved by MOVA prior to incurring costs: <ul style="list-style-type: none"> <li>Airfare, lodging, meals, mileage, tolls, bus, train, including tips when included in receipts</li> </ul> </li> </ul> </li> <li>IRS standard mileage rate (not to exceed organization travel policy rate) <a href="http://www.irs.gov">www.irs.gov</a></li> <li>MBTA one-ride passes; rental cars; or rideshare fees for staff to provide services</li> </ul> | <ul style="list-style-type: none"> <li>Non-approved out of state travel costs for training</li> <li>Travel, lodging and meal expenses for participants subpoenaed to provide testimony in a criminal trial or other criminal matter</li> <li>Travel costs not related to the funded work or not prorated by percentage of grant support</li> </ul> |
| <b>Cost Category</b> | <b>Allowable Cost Examples</b>   | <b>Unallowable Cost Examples</b>   |
| <b>Contracts</b>     | <ul style="list-style-type: none"> <li>Interpreters/translation services</li> <li>Specialized clinical and therapeutic Services</li> <li>In-service trainer for direct service staff development</li> <li>Attorneys – legal assistance related to victimization</li> <li>Bookkeeping/financial</li> <li>Federally required audits (prorated where applicable)</li> <li>CART/ASL provider</li> <li>Database modification</li> <li>Wellness/mindfulness sessions for organization staff</li> </ul>   | <ul style="list-style-type: none"> <li>Consultant payments for preexisting participant attorney bills</li> <li>Legal services for the grantee organization</li> <li>Medical services</li> <li>Contract costs not related to the funded work or related to audits that are not federally required</li> </ul>  |
| <b>Cost Category</b> | <b>Allowable Cost Examples</b>   | <b>Unallowable Cost Examples</b>   |
| <b>Other</b>         | <p>Costs for program participants:</p> <ul style="list-style-type: none"> <li>Basic need/essential clothing (e.g., for court appearances or interviews)</li> <li>Food or beverage for participants while attending counseling/therapy</li> <li>Pre-paid gift cards for food or grocery</li> <li>Emergency shelter for participants</li> <li>Childcare or respite care when such needs present a barrier to MOVA funded organization providing services, including camp vouchers for children/participants</li> </ul>   | <p>Costs for program participants and programs:</p> <ul style="list-style-type: none"> <li>Non-emergency or long-term childcare or respite care</li> <li>Mortgage payments</li> <li>Non-pre-approved out of state registration fees for training</li> <li>Activities solely focused on prevention</li> </ul>                                       |

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

