

## Program Reimbursement Adjustment Request (PRAR) Supportive Document

### Overview

The Massachusetts Office for Victim Assistance's (MOVA) Program Reimbursement Adjustment Request (PRAR) is the process by which MOVA recovers funds from subrecipients that are over or under reimbursed.

### Definitions

An overpayment may occur when a subrecipient requests and receives reimbursement for a variety of reasons. These reasons include, but are not limited to, reimbursement for: costs that are not within the approved budget, unallowable costs as defined in the [MOVA Grant Sub-recipient Policies & Procedures Manual](#) and federal policies related to MOVA's grants, when backup documentation to support reimbursed costs is unavailable during monitoring activities such as a desk review, duplicate reimbursements, etc.

An underpayment may occur when subrecipients underbill or do not bill the grant for allowable costs that are within the approved budget. For example, a subrecipient miscalculates indirect costs or underreports salary costs, resulting in underbilled costs that should be restored within the regular monthly reimbursement cycle.

### Overpayment Recovery Process

As it is discovered – via desk or expenditure report reviews, or when a subrecipient makes it known that they have been reimbursed or requested reimbursement for the wrong amount – MOVA will initiate overpayment recovery.

For overpayments totaling less than \$2,000.00, with MOVA approval, subrecipients must subtract the overpayment from a future expenditure report within the regular monthly reimbursement cycle. To ensure accuracy of year-to-date spending in the expenditure report summary page, please add the overpayment correction in an individual line item in the same category(s) as the original, overpaid cost(s). See an example below.

Original request:

**JUL-ER-VSS-2024-MARV-42**  
 Forms  
 Help  
 VSS Expenditure Forms without Match  
 VSS Expenditure Back-Up Worksheet without Match

New Note | Print | Save

A. Personnel Salary -- Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization. Expenditure reports will not be accepted reflecting staff who are not listed on the approved budget.

If any field in the row is populated then the rest of the row is required to be filled populated.

Employee Name	Total VSS Hours being billed for this period	Description	Total Compensation for this period	VSS Request
John Smith	160.00	Two biweekly pay periods in July	\$ 4,000.00	\$ 4,000.00
Total:			\$4,000.00	\$4,000.00

Adjustment in the following month's expenditure report:

**AUG-ER-VSS-2024-MARV-43**  
 Forms  
 Help  
 VSS Expenditure Forms without Match  
 VSS Expenditure Back-Up Worksheet without Match

New Note | Print | Save

A. Personnel Salary -- Compensation paid for employees engaged in grant activities must be consistent with that paid for similar work within the applicant organization. Expenditure reports will not be accepted reflecting staff who are not listed on the approved budget.

If any field in the row is populated then the rest of the row is required to be filled populated.

Employee Name	Total VSS Hours being billed for this period	Description	Total Compensation for this period	VSS Request
John Smith	160.00	Two biweekly pay periods in August	\$ 4,000.00	\$ 4,000.00
John Smith Adjustment	-40.00	40 hours were incorrectly charged in July	\$ -1,000.00	\$ -1,000.00
Total:			\$3,000.00	\$3,000.00

For overpayments totaling \$2,000.00 or more, with MOVA approval, the internal PRAR process will be completed and a credit will be entered in the Massachusetts Management Accounting and Reporting System (MMARS) to recover funds against future reimbursements. If a subrecipient has no future plans to do business with MOVA, the subrecipient must then return funds by physical check. Subrecipients may be asked to provide backup documentation to facilitate this process. See an example of backup documentation below.

In the month of January, [REDACTED] expensed [REDACTED] salary to VOCA in the value of \$2,307.70. [REDACTED] did not work any VOCA hours for the pay periods paid in January, nor were the hours allocated to VOCA on our payroll runs. Although [REDACTED] is on the VOCA contract, the hours that were expensed were not correct. VOCA overpaid [REDACTED] by the below values:

Salary = \$2307.70

Fringe = \$323.08

Overhead = \$263.08

Total overpayment = \$2893.86

Please note: a credit may be applied to multiple future reimbursements if funds cannot be recovered in a single reimbursement.

### **Underpayment Recovery Process**

If an underpayment is found, with MOVA approval, subrecipients may request the underpayment amount in future expenditure reports regardless of amount.

### **State Agencies Exceptions**

As state agencies have direct access to MMARS and the Labor Cost Management system (LCM), they may process expenditure corrections at any time and are exempt from the \$2,000.00 threshold. To bring spending in MMARS in line with spending in eGrants, expenditure corrections must be reflected in the affected expenditure report in eGrants.

For example, if travel reimbursement of \$50.00 is erroneously charged to the MOVA grant in September, it should be reflected in the September expenditure report. If an expenditure correction is processed in October, -\$50.00 should be reflected in the October expenditure report.

### **VendorWeb**

Visit [VendorWeb](#) to view your payment transactions and credits with the Commonwealth of Massachusetts and refer to the instructions in [MOVA's VendorWeb Supportive Document](#). Below is an example of a credit completed via the PRAR process in VendorWeb.

Payment Number: [REDACTED]

Payment Date: 2/21/2024

Department	Payment Ref. #	Contract Number	Line Amount	Check Amount
VWA - VICTIM and WITNESS ASSISTANCE BOARD		VOCA2024-[REDACTED]	(\$10,958.86)	(\$10,958.86)
Penalty Interest Amount:			-	
VWA - VICTIM and WITNESS ASSISTANCE BOARD	NOV-ER-VSS-2024-[REDACTED]	VOCA2024-[REDACTED]	\$46,047.56	\$46,047.56
Check Description:		REIMBURSEMENT FOR NOV		