

Federal Victims of Crime Act (VOCA) *Victim Assistance Grant* PROGRAM GUIDELINES

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MASSACHUSETTS
OFFICE FOR VICTIM
A S S I S T A N C E



VICTIM & WITNESS
ASSISTANCE BOARD

***Commonwealth of Massachusetts
Victim and Witness Assistance Board
Massachusetts Office for Victim Assistance***

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**Victim of Crime Act
Victim Assistance Grant Program
Commonwealth of Massachusetts**

State Program Guidelines for FY2013
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INTRODUCTION

The Massachusetts Office for Victim Assistance (MOVA), operating under the guidance of the Victim and Witness Assistance Board (the Board), serves as a statewide resource for victim service providers. One of the primary goals of the Board is to promote high quality, comprehensive and coordinated services to victims of crime. The Board is the designated state authority to administer federal funds for victim services available through the Federal Victims of Crime Act of 1984 (VOCA).

The VOCA Program Guidelines (the Guidelines) contain comprehensive information on the Massachusetts VOCA Victim Assistance Grant Program. It sets forth the official guidelines for current Massachusetts VOCA Subgrantees and provides necessary information for programs interested in applying for VOCA funding.

To apply for VOCA funding in an open-bid year, please refer to the designated state web site www.comm-pass.com. All funding decisions are based on eligibility, the availability of funds, priority category requirements, demonstrated need, history of effective victim service delivery, strength of the applicant's program proposal, cost-effectiveness of proposed services, past performance and compliance (if applicable), a demonstrated capacity to provide needed services, ability to comply with grant fiscal and programmatic guidelines, and geographic considerations. **It is important that you read the *Guidelines* carefully PRIOR to proceeding with the *Application for VOCA Funding* to familiarize yourself with all program, fiscal and application requirements.** Further information about the VOCA grant is available on MOVA's website at <http://www.mass.gov/mova> and Comm-PASS, the state procurement access & solicitation system, available at <http://www.comm-pass.com>.

Authority and Scope

The Guidelines were most recently revised in November 2011, and this edition supersedes all prior editions. The Guidelines 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. The Board and the subgrantees under the Victim of Crime Act are required to operate under applicable laws, rules and regulations whether or not they are explicitly stated in these Guidelines. Where necessary, the Board may place special conditions upon a VOCA grantee which are not specified in the Guidelines, the Application, or Service Contract. Special conditions may also be imposed through amendments to the Service Contract. **MOVA reserves the right, at any time, to terminate service contracts with programs that are not in compliance with the requirements set forth in the VOCA Program Guidelines.**

The governing rules for the Massachusetts VOCA Victim Assistance Grant Program are found in: *Victims of Crime Act of 1984* (P.L. 98-473), as amended by the *Children's Justice and Assistance Act of 1986* (P.L. 99-401), the *Anti-Drug Abuse Act of 1988*, Title VII, Subtitle D (P.L. 100-690), the *Federal Courts Administration Act of 1993* (P.L. 102-572), and the *Violent Crime Control and Law Enforcement Act of 1994* (P.L. 103-322), codified in United States Code (USC) 10601, et seq.; *Antiterrorism and Effective Death Penalty Act of 1996* (P.L. 104-132); *Omnibus Appropriations Act of 1997* (P.L. 104-208), U.S. Department of Justice, *Final Program Guidelines for the Victims of Crime Act, Victims Assistance Grant Programs*, Federal Register, April 22, 1997; U.S. D.O.J., Office of Justice Programs, *OCFO Financial Guide*; Massachusetts General Laws and any applicable state regulations; Victim and Witness Assistance Board policies; Victim and Witness Assistance Board, *VOCA Grant Program Guidelines*; Victim and Witness Assistance Board *VOCA Grant RFR*; and the terms and conditions of the Service Contract.

I. LEGISLATIVE AND FUNDING HISTORY

A. 1982 President's Task Force on Victims of Crime

In April of 1982, the President's Task Force on Victims of Crime was established to address the urgent needs of individuals and families victimized by crime every year. The Task Force recognized that victims of crime are often overlooked by the criminal justice system and often are not treated with the fairness, dignity and respect they deserve. In December of 1982, the Task Force made recommendations to restore balance and improve public confidence in the criminal justice system.

In response to the identified need for federal leadership in this area, the U.S. Office for Victims of Crime was established in 1983 within the Department of Justice to address a range of victims' issues. Collaboration between the Department of Justice and Congress and lobbying by victims and victim rights groups resulted in passage of the Victims of Crime Act (VOCA) of 1984. The intent of VOCA was to support victim compensation and victim assistance programs in meeting the needs of crime victims.

The VOCA legislation established a Crime Victims Fund (CVF) in the U.S. Treasury to receive funds from a variety of sources including criminal fines, forfeited bail bonds, penalty fees and forfeited literary profits from federal criminals. Each year, proceeds from the fund are distributed to states through formula grants to provide direct assistance and compensation to crime victims.

In Massachusetts, the Victim and Witness Assistance Board administers VOCA funds received by the state for victim assistance services. The Attorney General's Victim Compensation and Assistance Division administers the VOCA funds received for victim compensation.

B. 1986 Children's Justice Act

The Children's Justice and Assistance Act of 1986 (CJA, Public Law 99-401) was a set of amendments to the Child Abuse Prevention and Treatment Act, originally enacted in 1974. The amendments were designed to encourage states to enact reforms to improve the legal and administrative handling of child abuse cases, particularly cases of child sexual abuse. CJA amended the Victims of Crime Act of 1984 to increase CVF Fund deposits from \$100 million to \$110 million and allocated 4.5% of first \$100 million to CJA grants.

C. 1988 Reauthorization of VOCA

The Victims of Crime Act was re-authorized in 1988. The Reauthorization included:

- Increasing the cap on the Crime Victims Fund from \$110 to \$125 million for the first three years (federal FY'89 - 91) and to \$150 million for the last three years (federal FY'92-94). This was subsequently amended to increase the cap to \$150 million for collections in federal FY'91, one year earlier than previously legislated.
- Establishing a new sunset date of September 30, 1994, for the Victims of Crime Act.

- Requiring that victim compensation programs receiving federal money compensate residents who were victimized in other states that do not have compensation programs, and compensate victims of domestic violence and victims of injury caused by drunk driving.
- Creating a fourth priority category of "previously underserved victims of violent crimes" to be defined by individual states. Massachusetts designated survivors of homicide as its fourth priority category. This category is in addition to the three previously identified priority categories of child abuse, sexual assault and domestic violence.
- Formally establishing the Federal Office for Victims of Crime under the Office of Justice Programs, U.S. Department of Justice, whose director is a presidential appointee who must be confirmed by Congress.

D. 1992 Amendments

In 1992, the Victims of Crime Act was further amended and revised guidelines were published in March, 1994. The highlights of the VOCA amendments included:

- Removing the sunset date of the September 30, 1994.
- Removing the ceiling (then at \$150 million) entirely on the Crime Victims Fund.
- Deducting \$6.2 million from the Crime Victims Fund to establish a Fine Center at the Administrative Office of the U.S. Courts. The Fine Center is to improve the federal courts' ability to monitor and collect Crime Victims Fund revenue.

E. 1994 Amendments

In September 1994, the Victims of Crime Act was further amended, as follows:

- Giving the Director of OVC discretion to retain as a reserve any portion of the Fund that is in excess of 110% of the total amount deposited during the preceding fiscal year, not to exceed \$20 million in reserve. The reserve is to promote fiscal stability for victim services organizations and counterbalance annual fluctuations in the Fund.
- Authorizing VOCA victim assistance and compensation programs to use up to 5% of their federal grant award for state level administrative costs.
- Modifying the federal formula for the allocation of funds for grants to victim compensation and victim assistance programs.

F. 1996 and 1997 Amendments

In 1996 and 1997, the Victims of Crime Act was further amended and revised guidelines were published in the April 22, 1997 edition of the Federal Register. The highlights of the VOCA amendments included:

- Increasing the ceiling on the reserve fund (then at \$20 million) to \$50 million.
- Extending the grant period from the year of the award plus one year, to the year of the award plus three years.
- Increasing the base amount for state victim assistance grants from \$200,000 to \$500,000, and established \$200,000 as the base amount for territories).
- Requiring that funds not obligated by the end of the grant period, up to a maximum of \$500,000, will be returned to the Federal Crime Victims Fund, and not to the General Treasury.

G. 1999 through 2002

In 1999, the Federal Crime Victims Fund collected a record fine that brought the total collections to an unprecedented level of about 1 billion dollars. Congress responded by placing a cap of \$500 million on obligations from the fund for federal fiscal year 2000.

- For federal fiscal year 2001, Congress capped the fund at \$537.5 million.
- In federal fiscal year 2002, Congress capped the fund at \$550 million.
- In 2000, the maximum amount of the Emergency Reserve was increased from \$50 million to \$100 million, including a federal compensation program for victims of international terrorism
- In December 2002 the US Patriot Act restructured the Emergency Reserve into the Antiterrorism Emergency Reserve with a maximum amount of \$50 million dollars to provide supplemental anti-terrorism funding to victims of domestic terrorism as well as terrorism abroad. States and other eligible organizations would be eligible to apply for this funding when necessary in accordance to the federal guidelines.
- Increased maximum allocation for the Children's Justice Act grants from \$10 million to a maximum of \$20 million, depending on CVF deposits.

H. 2003 to present

Public Law 108-405, Title I, the "Justice for All Act" in 2004 expanded some of the rights for victims in the federal criminal justice system, created compliance requirements for federal crime victims and transferred federal victims' rights from the VOCA statute to the federal criminal code (Title 18). The Justice for All Act also authorized non-VOCA funding for victims' rights legal clinics and other compliance programs and statewide victim notification.

In 2006, the five percent allowance for state level administrative uses was expanded to include training.

In 2009, the American Recovery and Reinvestment Act appropriated \$100 million for VOCA programs, including \$47.5 million for victim assistance programs.

Funds continued to be capped as follows:

| FFY(s) | Caps on the Crime Victims Fund approved by Congress |
|--------------------|---|
| 2003 | \$600 million |
| 2004 | \$621.3 million |
| 2005 | \$620 million |
| 2006 - 2007 | \$625 million |
| 2008 | \$590 million |
| 2009 | \$635 million |
| 2010 - 2011 | \$705 million |

I. Funding to Massachusetts

The amount of federal funding received by states for victim service programs varies from year to year and depends upon the amount of federal assessments collected. The award is based on a formula that takes into consideration state population. Massachusetts has received the following amounts per federal fiscal year from the Federal Crime Victims Fund:

| Year of Award | Award Amount | Year of Award | Award Amount |
|----------------------|---------------------|----------------------|---------------------|
| 1986 | \$972,000 | 1999 | \$5,250,000 |
| 1987 | \$718,000 | 2000 | \$8,183,000 |
| 1988 | \$807,000 | 2001 | \$7,941,000 |
| 1989 | \$980,000 | 2002 | \$8,412,000 |
| 1990 | \$1,482,000 | 2003 | \$7,660,000 |
| 1991 | \$1,494,000 | 2004 | \$7,725,000 |
| 1992 | \$1,427,000 | 2005 | \$8,037,000 |
| 1993 | \$1,544,000 | 2006 | \$8,443,000 |
| 1994 | \$1,456,000 | 2007 | \$7,846,154 |
| 1995 | \$1,774,000 | 2008 | \$6,475,154 |
| 1996 | \$2,854,000 | 2009 | \$7,593,010 |
| 1997 | \$8,920,000* | 2010 | \$8,606,989 |
| 1998 | \$6,121,000 | 2011 | \$8,891,402 |

*Starting this year, the grant period became the year of the award plus three years.

In Massachusetts, VOCA funding has supported numerous programs providing services to diverse victim populations, including victims of domestic violence and their children, sexual assault victims, homicide survivors, individuals who have experienced trauma due to violent crime, victims of hate crimes, and communities which have experienced a crisis or trauma due to crime. In recent years, VOCA grants have been awarded to an average of 70 programs with subgrant award amounts ranging from about \$33,000 to \$240,000.

II. VICTIM POPULATIONS

Throughout the legislative history of VOCA, Congress has provided significant guidance on the need to use VOCA victim assistance funds to offer free services to victims of crime as soon as possible after the crime occurs to reduce the severity of the psychological consequences of the victimization and to promote prosecution of criminal offenses. Through early and appropriate crisis intervention, the need for services at a later date can often be reduced and a victim's trauma may be lessened. Services that assist and encourage crime victims to participate in the criminal justice system are also important because they may help to restore the victim's faith in the criminal justice system.

The types of direct services intended by Congress in enacting VOCA include those services which respond to the immediate needs of crime victims, assist the victim in participating in the criminal justice process, and help restore the victim's sense of dignity and self esteem. Likewise, VOCA funds are to be used for costs that are necessary and essential to providing these direct services and costs that improve the efficiency and effectiveness of service provision.

A. Priority Categories

Federal guidelines require states to allocate a minimum of ten percent (10%) of their VOCA funds to each of three priority areas designated by the Victims of Crime Act. Each state must select a fourth "previously underserved" area which will also receive a minimum of ten percent (10%) of the state's VOCA funding. The following priority areas will remain for this grant cycle:

- ❖ Victims of domestic violence
- ❖ Victims of sexual assault
- ❖ Victims of child abuse
- ❖ Survivors of homicide victims*

**In 1989, the VWA Board designated this population of crime victims as its "previously underserved" area.*

This allocation requirement does not prevent Massachusetts from distributing more than ten percent of its VOCA funds to any one priority area, nor does it restrict Massachusetts from funding programs providing direct services to crime victims who do not fall into the "priority" groups. In addition, the ten percent minimum requirement may be reduced or waived if it is determined that a particular category is receiving significant amounts of financial assistance from other sources and that a smaller amount of financial assistance, or no assistance, for that category is needed.

B. Services

The types of services to be delivered are wholly dependent on the victim population and the kinds of services known for promoting recovery among the specified population. Such services may include, but are not limited to: crisis intervention; individual, group or family counseling or therapy; legal advocacy; criminal justice support/advocacy; support groups; and 24-hour crisis hotlines.

Regardless of which victim population is to be served, agencies applying for funds should propose services which reflect the diverse social, linguistic, cultural/ethnic and racial composition of the intended population and the geographic regional needs. Services to diverse communities should be culturally appropriate and affirming of the population's background and values. Agencies must take reasonable steps to provide meaningful access to their programs' services for persons with Limited English proficiency (LEP). Refer to <http://www.lep.gov> for more information.

III. AGENCY AND PROGRAM ELIGIBILITY CRITERIA

The intent of VOCA Funding is:

- **to expand or enhance existing services through funding direct victim service staff**
- **to support specific services within an established victim service program rather than the program itself**

The following eligibility criteria have been established by the Board in accordance with federal and state rules and regulations. The following criteria must be met prior to receiving VOCA funding and should be considered during the application process. To be eligible for a VOCA Service Contract, applicants must:

A. Be operated by a public agency or nonprofit organization.

The applicant must be operated by a public agency or a nonprofit organization that provides services to victims of crime. The agency must demonstrate a record of providing effective direct services to crime victims. The program must have the approval and support of the agency's Board of Directors or leadership in the cases where a Board does not exist in applying for VOCA funding. Nonprofit applicants must have filed a report for the most recent period with the Attorney General's Division of Public Charities. *Federal agencies and in-patient treatment facilities are ineligible to receive VOCA funding.*

B. Demonstrate a record of providing effective services to crime victims.

This criterion includes having the support and approval of its services by the community, a history of providing direct services in a cost-effective manner, and financial support from other sources. New programs that have not yet demonstrated a record of providing victim services may be eligible to receive VOCA funding if they can demonstrate that 25-50 percent of their funding comes from a non-federal source.

C. Adhere to all instructions and deadlines.

The applicant must adhere to all instructions and deadlines as provided in the Request for Response (RFR) for VOCA Funding.

D. Meet match requirements.

The applicant must provide support for the VOCA victim service program in the form of *cash and/or in-kind* matching contributions. Matching contributions may only be applied to VOCA eligible services and may not include other federal funding or income earned from a federally funded program, as this would be considered supplantation. Matching contributions must be allowable VOCA costs. [See the VOCA Grant Fiscal Guidelines, Section VI). II.F.].

E. Utilize unpaid/volunteer victim service staff.

Programs are required to utilize volunteers within their VOCA program. The purpose of this is to promote and secure community involvement and recognition of victim services, to strengthen services by building capacity; and to provide professional growth and training opportunities to volunteers and interns with an interest in contributing to the work, and developing knowledge and skills in counseling, advocacy, and/or program administration. Job descriptions and volunteer training must be submitted with the application. No waivers will be accepted unless there is a statutory or contractual provision concerning liability or confidentiality of counselor/victim information, which bars using volunteers for certain positions. In such cases, evidence of such a provision must be provided. In the event that a waiver is requested, documentation must be included with the waiver request that efforts were made to secure a volunteer without success. Efforts for recruitment should be tracked and documented. This documentation may include advertisements or contacts made to local colleges/universities. While the nature of the direct service work may not be suitable for a volunteer, volunteers are not required to provide direct service; the only requirement is that their activities are VOCA allowable. An intern, who is seeking to enhance professional development and attain victim service skills, is one example that would meet the volunteer requirement. Volunteer duties may include administrative tasks as they relate to the VOCA-funded program. Programs are encouraged to utilize volunteers as match; however this is not a requirement.

F. Promote coordinated public and private efforts.

The applicant must promote coordinated public and private **efforts** amongst all programs which aid victims. To ensure continuity of support for the victim and to avoid duplication of effort, consideration will be given to the extent to which a program demonstrates that it coordinates its activities with other service providers in the community and participates to the extent possible in interagency collaborations or partnerships.

Non-profit programs must obtain a minimum of two letters of support, and no more than four. (If more than one program within an agency is requesting funding, two letters must be provided for each program.) At least one letter of support must be from a criminal justice or law enforcement agency within the agency's stated catchment area, which may include a DA's Office, police department, court personnel, judges, parole, probation, etc.

Public agencies must obtain letters of support from at least two other programs, one of which must be from a non-profit or non-criminal justice agency, which serve victims within their jurisdiction.

A Memorandum Of Understanding (MOU) may be submitted in place of a letter of support. The Board shall also consider the extent to which the program demonstrates that it coordinates its activities with other service providers in the community, including, but not limited to, the following: police departments, courts, other criminal justice personnel, social service and community agencies, medical providers, and the federal United States Attorney's Victim Witness Assistance Program. *Coordination efforts qualify an organization to receive VOCA funds, but are not activities that can be supported with VOCA funds.*

G. Assistance with victim compensation.

The applicant must assist crime victims in seeking and applying for crime victim compensation benefits. To meet the minimum eligibility requirements, applicants must adhere to the following: maintain a supply of crime victim compensation brochures and applications, establish agency policies and procedures to identify clients who may be eligible for crime victim compensation benefits; ensure agency staff is familiar with the crime victim compensation program, provide assistance to clients in filling out applications, and assisting with checking on claim status. The purpose of this provision is to ensure victims are aware of victim compensation benefits. *If a program receives VOCA funding for a service, it cannot bill victim compensation for the same service; this is supplantation.*

H. Comply with all applicable grant requirements.

The applicant must agree to comply with the applicable provisions of VOCA, the Program and Fiscal Guidelines, and the requirements of the federal [OJP OCFO Financial Guide](#), effective edition, which include maintaining appropriate programmatic and financial records that fully disclose the amount and disposition of VOCA funds received.

I. Maintain client-counselor confidentiality.

Applicants must have written policies to ensure that confidential client information is not released without the consent of the client. This confidentiality provision does not override existing state law governing the disclosure of information under mandatory reporting statutes, (e.g., suspected child abuse or court orders). A copy of the policy must be provided and approved by MOVA as part of the application process.

J. Debarment, Suspension, Ineligibility and Voluntary Exclusion.

VOCA funds are not available to federally Debarred, Suspended, Ineligible or Voluntarily Excluded agencies.

K. Provide services to victims of federal crimes.

The applicant must provide services to victims of federal crimes on the same basis as victims of state crimes. VOCA programs must provide services to victims of federal crimes, to the same extent they would cover a victim of that crime if it had occurred

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

L. Provide free services to all victims of crime.

The applicant must provide contracted services to crime victims at no charge through the VOCA-funded project. Contracted services refer to those services outlined in the program narrative and the program timetables, and must be provided to crime victims for free. The purpose of the VOCA victim assistance grant program is to provide services to all crime victims regardless of their ability to pay for services rendered or availability of insurance or other third-party payment resources. Crime victims suffer tremendous emotional, physical, and financial losses. It was never the intent of VOCA to exacerbate the impact of the crime by asking the victim to pay for services.

M. Mandatory attendance of a VOCA Guidelines Training.

At least one programmatic and one fiscal representative of each VOCA funded program is required to attend a VOCA Guidelines training provided by MOVA during the first year of award. Additional training in non-competitive years will be provided for new staff or those who would like further training.

N. Non-Discrimination.

By state law, any agency entering into contractual agreement with the Commonwealth must comply with all applicable federal and state statutes, rules and regulations prohibiting discrimination in employment and service delivery, including but not limited to:

1. Civil Rights.

Title VI of the Civil Rights Act of 1973, as amended; Title IX of the Education Amendments of 1972, as amended; the Age Discrimination Act of 1975, as amended; OBRA of 1975, as amended; Title VI of the Civil Rights Act of 1964, as amended; 29 USC s.791 et seq.; Executive Orders 227 and 237; M.G.L. c.151B; and M.G.L. c.272, s.92A, s.98 et seq., or any amendments to these provisions.

Federal regulations require recipients of financial assistance from Office of Justice Programs (OJP) to prepare, maintain on file, submit to OJP for review, and implement an Equal Employment Opportunity Plan (EEO) in accordance with 28 C.F.R. §§ 42.301-.308. A completed Certification Form must be provided to the Office for Civil Rights. Further information about this requirement is available at [OJP's Office for Civil Rights webpage](#).

An agency receiving federal funds through the Department of Justice must take reasonable steps to provide meaningful access to their services for persons with limited English proficiency.

2. Disabilities.

Americans with Disabilities Act, 42 USC 12101 et seq., 28 CFR Part 35; Executive Orders 227 and 246; M.G.L. c.151B; and M.G.L. c.272, s.92A, s.98 et. seq., or any amendments to these provisions.

O. Faith-based Organizations.

Under DOJ's Equal Treatment Regulation, 28 C.F.R. part 38, faith based organizations will be considered for funding the same as any other applicant or recipient. VOCA funding must not be used to fund inherently religious activities. An agency must not discriminate in the provision of service based on a prospective client's religion nor compel a client to participate in religious activities. For more information, go to [OJP's website addressing faith-based initiatives](#).

P. Certification of Drug-Free Workplace.

Any agency receiving federal funds must provide written certification that it has complied with the provisions of the Drug-Free Workplace Act of 1988, 28 CFR part 67, Subpart F.

Q. Abide by any amendments or additional identified requirements.

The applicant must abide by any additional eligibility or service criteria or any amendments to the Guidelines as established and requested by the Board and MOVA, including submitting statistical and programmatic information on the use and impact of VOCA funds.

IV.VOCA ALLOWABLE SERVICES

VOCA funds may only be used to provide free direct services to victims of crime.

VOCA funding is available for a wide variety of direct services for crime victims. Regardless of the type of service provided, VOCA funded programs must provide free services to victims of federal and state crimes. VOCA funded programs must also assist victims in seeking Victim Compensation.

Requests for funding to pay salary and fringe costs for direct services will be given priority over requests for funding which include other related administrative expenses. The Board will not consider requests that allocate less than 75% of funds toward direct services, nor will it consider requests for any unrelated administrative or overhead expenses.

A. Allowable Direct/Indirect VOCA Costs

Direct Costs (must be at least 75% of grant) ----- Indirect Costs (no more than 25% of grant)

| | |
|---|--|
| Personnel (working directly with clients) | Supervision |
| Consultants (who perform direct service) | Consultants (who provide supervision) |
| Rent | Training |
| Travel (to perform direct service) | Travel (to attend training or meetings) |
| | Outreach Materials/Printing Costs |
| | Office Supplies |
| | Utilities |
| | Equipment and furniture (that is necessary for direct service) |
| | Food (for counseling purposes only) |
| | |

B. Allowable Direct Services and other Costs

VOCA funds and matching contributions must be used to provide allowable services to crime victims. The program budget must be reflective of the program narrative and timetables. Staff titles should be consistent across all documents including narrative, timetables and job descriptions. The following is a non-exhaustive list of services, activities and costs that are considered eligible for support with VOCA victim assistance grant funds:

1) Services that respond to the immediate emotional and physical needs of crime victims.

VOCA funds may support services that respond to the immediate emotional and physical needs (excluding medical care) of crime victims such as crisis intervention;

accompaniment to hospitals for medical examinations; hotline counseling; emergency food, clothing and transportation; emergency legal assistance, such as applying for protective orders and shelter (including emergency, short-term nursing home shelter for elder abuse victims for whom no other safe, short-term residence is available); and other emergency services which offer an immediate measure of safety to crime victims.

2) Costs directly related to providing direct intervention services.

VOCA funds may support costs that are directly related to providing direct services, such as staff salaries and fringe benefits, including malpractice insurance, the cost of advertising to recruit VOCA-funded personnel, and the cost of training paid and volunteer staff.

Programs are prohibited from paying temporary personnel in vacant positions unless prior approval has been given by MOVA staff. Any decision to consider use of replacement staff and requests for a budget amendment to hire temporary staff must be reported in writing with a Programmatic Change Form to the VOCA Program staff prior to implementing and billing for any changes. If the temporary replacement is currently an employee at the agency, to guard against supplantation, the person must have available hours to take on these additional duties, which are not covered by other grant funding.

3) Services that assist victims in understanding the dynamics of victimization.

VOCA funds may support services and activities that assist the primary and secondary victims of crime in understanding the dynamics of victimization and in stabilizing their lives after a victimization, such as counseling, group treatment and therapy. Therapy refers to intensive professional psychological/psychiatric treatment for individuals, couples, and family members (versus counseling to provide emotional support during a crisis arising from the occurrence of the crime). This includes the evaluation of mental health needs and the actual delivery of psychotherapy.

4) Services that help the victim navigate the criminal justice system.

VOCA funds may support services that are directed to the needs of the victim within the criminal justice system but not primarily to the needs of the criminal justice system. Services may include criminal justice advocacy, accompaniment to law enforcement offices, transportation to court, child care or respite care to enable a victim to attend court, trial and parole notification and case disposition information, restitution advocacy, and assistance with victim impact statements.

5) Costs that are necessary and essential to providing direct services.

VOCA funds may support costs that are necessary and essential to providing direct services, such as pro-rated costs of rent, telephone service, transportation costs for victims, and local travel expenses for direct service providers.

6) Services which assist in helping crime victims to manage practical problems.

VOCA funds may support services which assist crime victims in managing practical problems created by the victimization, such as serving as a liaison with the victim vis-a-vis other service providers, creditors or employers; assisting the victim in recovering

property that is retained as evidence; assisting in filing for compensation benefits; helping to apply for public financial assistance; helping the victim secure appropriate living necessities; and managing the overall service and informational needs of the crime victim until the victim can resume these responsibilities. It is not sufficient for a program to only provide information and referral services.

7) Professional fees, under special circumstances.

Professional fees are allowable only under special circumstances. The payment of attorney fees is justified only in emergency situations and cannot be used to pay for legal representation of victims regarding divorces, child custody disputes, visitation rights, etc. **Payments for physician fees are prohibited.**

C. Other Related Allowable Costs

Expenses under this section are not direct crime victim services, but they may in some circumstances be directly tied to providing quality direct services.

- **VOCA cannot defray administrative costs within an organization.**
- **The primary purpose of VOCA is to supplement those victim service organizations that are able and willing to absorb the costs of providing VOCA-funded additional direct services.**
- **When other sources of support are not available, subgrantees may request that a small portion, no more than 25% of the total VOCA budget, be awarded for other allowable costs.**

1) Skills training for staff.

VOCA funds designated for training are to be used exclusively for developing the skills of direct service providers (paid and volunteer) so that they are better able to offer quality services to crime victims.

While VOCA funds can be used for training direct service providers within the organization who are not supported with VOCA funds, priority should be given to the individuals supported with VOCA funds. VOCA funds cannot be used for management and administrative training for executive directors, board members, and other individuals who do not provide direct services.

2) Training materials.

VOCA funds can be used to purchase materials such as books, training manuals, and videos for direct service providers within the VOCA funded agency, and can support the costs of a trainer for in-service staff development. Although a grantee may not use VOCA funds for training individuals in other organizations, staff from other organizations can attend in-service training activities that are held for the grantee's staff.

3) Training related travel.

VOCA funds can support costs associated with attendance at training activities held on a statewide basis or within a similar geographic area, such as travel, meals, lodging, and registration fees. When needed training is unavailable within the immediate geographical area, subgrantees can use VOCA funds to support training outside the geographical area.

Out of state travel must be approved by MOVA prior to attendance.

VOCA funds cannot be used for travel-related expenses of management and administrative training for executive directors, board members, and other individuals who do not provide direct services. See Fiscal Guidelines, Section VI). II.D for more information on approved travel costs.

4) Equipment.

Equipment that is necessary and essential to providing or enhancing direct services to crime victims. Although allowable, the Board discourages use of VOCA funds for equipment purchases. Historically, the Board has not approved federal funding or matching contributions for equipment valued at \$5,000 or more.

Requests for equipment must specify what equipment is needed, why it is needed, and its expected period of usefulness. VOCA funds cannot support the entire cost of equipment that is not used exclusively for victim-related activities but can support a pro-rated share. Additionally, subgrantees cannot use VOCA funds to purchase equipment for another organization or individual to perform victim-related services. See Fiscal Guidelines, Section VI) II.E. for further information on equipment.

5) Advanced technologies.

In making such expenditures, VOCA recipients must explain in the budget narrative how the advanced technologies, (computer equipment, cell phone, etc.) will enhance services to crime victims, and how it will be integrated into and/or enhance the recipient's current system. Ongoing costs such as those associated with an Internet Service Provider or maintenance contracts are allowable expenses as long as the costs are pro-rated amongst all programs benefiting from the service.

6) Food and beverage for clients 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. **No VOCA funding can be used to purchase food and/or beverages for any meeting, conference, training, or other event.**

7) Contracts for professional services.

Contracts for Professional Services are not encouraged; however, it may be necessary to use a small portion of the VOCA grant to contract for specialized services. Examples include hiring consultants to assist in filing restraining orders or establishing emergency custody/visitation rights (the provider must have a demonstrated history of advocacy on behalf of domestic violence victims); emergency psychological or psychiatric services; or sign and/or interpretation for the deaf or for crime victims whose primary language is not English. Federal Guidelines do not allow more than \$450/day for consultant services, without prior approval. Consideration may be given to compensation including fringe benefits for those individuals whose employers do not provide such benefits. A copy of any contracts that are utilized to retain the services of consultants identified in the budget proposal must be provided to MOVA. If the consultant is not hired at the time of award,

a contract, or documentation of hire and fees, must be provided to MOVA before services are rendered. See Fiscal Guidelines, Section VI). II.B for further information on Consultant costs.

8) Operating costs.

Operating costs are allowable to the extent that the cost is necessary to provide VOCA direct services such as supplies, printing, photocopying, postage, brochures which describe available services, books and other victim-related materials. VOCA funds may support administrative time to complete VOCA-required time and attendance sheets and programmatic documentation, reports, and statistics; administrative time to maintain crime victims' records; and the pro-rated share of audit costs, in accordance with OMB Circular A-133.

9) 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. Supervision is considered an administrative cost. Total administrative costs cannot exceed 25%.

10) Outreach.

Outreach that is designed to identify crime victims and provide or refer them to needed services. Presentations for the purpose of creating awareness of the services that are available to crime victims are allowable. *Presentations that are designed as prevention and education are not allowable under VOCA.* Allowable presentations may be made in schools, community centers, or other public forums. Costs related to such programs include presentation materials, brochures, and newspaper notices and can be supported by VOCA funds. *Programs must use the funding obligation statement when publicizing programs funded or partially funded by VOCA.*

D. Unallowable Costs

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

1) Crime prevention activities.

Crime prevention activities and other activities intended to educate the community and raise the public's consciousness of crime victim issues and how to prevent crime.

2) Lobbying.

Lobbying, political activity, and administrative advocacy for victim legislation or administrative reform, whether conducted directly or indirectly, political activity for candidates, political parties or ballot questions.

3) Perpetrator rehabilitation and counseling.

Subgrantees shall not knowingly use VOCA funds to provide perpetrator rehabilitation

and/or counseling nor can VOCA funds be used to offer services to incarcerated individuals, even when the service pertains to the victimization of that individual.

- 4) **Creation of needs assessments, surveys, evaluations, studies, and research efforts.**
Such activities conducted by individuals, organizations, task forces or special commissions which study or research a particular crime victim issue are unallowable. However, it is expected that subgrantees routinely review services offered to ensure that crime victims are appropriately served. VOCA funded staff may distribute client satisfaction surveys to program participants.
- 5) **Activities that seek to improve the criminal justice system.**
Activities that seek to improve the criminal justice system's effectiveness and efficiency, witness notification and management activities, and activities related to prosecuting an offender, such as providing expert testimony at a trial.
- 6) **Fundraising activities.**
Employees cannot engage in fundraising activities or participate in fundraisers on VOCA time.
- 7) **Indirect organizational costs.**
Indirect organizational costs such as liability insurance on buildings and vehicles, capital improvements and/or repairs; security guards and body guards; property losses and expenses; real estate purchases; mortgage payments; construction costs; interest; and debts, fines, and penalties.
- 8) **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 insurance deductibles, funeral expenses, lost wages, medical bills, etc.
- 9) **Most medical costs.**
VOCA funds cannot support medical costs resulting from victimization. VOCA funds cannot pay for nursing home care, home health-care costs, in-patient treatment costs, hospital care, and other types of emergency and non-emergency medical and/or dental treatment.
- 10) **Relocation expenses.**
Relocation expenses, such as travel expenses, security deposits on housing, ongoing rent, mortgage payments; **and victim/witness expenses** such as travel to testify in court, subsequent lodging and meal expenses, victim protection costs, and other costs which are considered part of the criminal justice agency's budget.
- 11) **Administrative staff expenses.**
Salaries, fees and reimbursable expenses associated with administrators, board members, executive directors, consultants, coordinators and other individuals whose functions are removed from direct contact with crime victims. The only exception is in the case of

expenses incurred while providing direct services to crime victims or supervision to staff. In this case, VOCA funds may support a small portion of this person's time.

- 12) Services that by law are to be provided by a state or public agency.**
Services and/or activities that are, by law, to be provided by a State or local public agency or organization.
- 13) Professional dues and memberships in an individual's name.**
However, VOCA funds may be used to purchase an organizational membership that will offer timely, relevant information on victim services and issues.
- 14) Development of protocols, interagency agreements, coordination teams, etc.**
The development of these types of working agreements and relationships are considered an essential *prerequisite* for an organization to receive VOCA funding. As such, VOCA funds should not be used to support these activities. However, VOCA-funded staff can represent the needs of individual crime victims in multi-disciplinary team activities, which facilitate coordinated, comprehensive services to crime victims.
- 15) The costs of sending individual crime victims to conferences.**
The intent of Congress was to maximize the impact of the limited VOCA funds by expanding the number of direct service providers available to offer services to as many crime victims as possible, not to support conference attendance by individual crime victims.
- 16) Development of training manuals and/or extensive training materials.**
Training materials are currently available from many sources. Use of VOCA funds for developing materials is not consistent with the intent of VOCA to provide direct services to crime victims.
- 17) Offering or organizing local or regional conferences.**
This is unallowable unless the training is conducted primarily to develop the skills of the VOCA funded agency's direct service providers (paid and unpaid/volunteer) so that they are better able to offer high quality services to crime victims

V. Program Policy and Reporting Requirements

A. Delays

The Board reserves the right to revise scheduled dates for VOCA applications and reviews. Any changes in the scheduled dates will be posted on Comm-PASS, the state procurement access and solicitation website, <http://www.comm-pass.com>.

B. Certifications, Terms and Conditions

The application and Service Contract spell out certifications, 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 Service Contract, the subgrantee awarded funds is agreeing to provide services as outlined in the program narrative and the goals and objectives outlined on the program timetables, utilizing the staff approved within the budget for the designated number of service delivery hours. Any program or budget changes must be put forth in writing to MOVA to be in compliance with the subgrantee's service contract. Awards will not be made without a full set of signed certifications that are included in the application for funding.

C. Termination and Default

MOVA reserves the right to terminate a contract due to non-compliance. Termination and default procedures are expressly stated in the Service Contract.

D. Waivers

The Board, through the Massachusetts Office for Victim Assistance (MOVA), may waive any provision within its authority contained in the Guidelines. Waivers cannot be given for provisions that are beyond the scope of the Board's authority. Any program that desires a waiver of any of the provisions of these Guidelines must initiate the process in writing. A written request for a waiver does not excuse a program from following the provisions of these Guidelines. The Board, through MOVA, may choose to grant a request, grant a request in part, or not grant a request for a waiver.

E. Programmatic Compliance

VOCA funded programs must comply with the following program requirements:

- 1. Maintain statutorily required civil rights statistics on victims** served by race or national origin, sex, age, and disability, within the grant period; and permit reasonable access to accounting records, documents, papers, and other records to determine whether there has been compliance with applicable civil rights laws.
- 2. Submit a Subgrant Award Report.** This report is due to MOVA at the time of award, and may require updating at the end of the grant period.

3. Satisfactory and timely completion of quarterly statistical and programmatic reports

Statistics are to be reported on services provided only by VOCA paid staff and any paid or unpaid staff or volunteers used as match. Services provided by other staff should not be included in the statistical report. MOVA will provide statistical documents to agencies at the time of the award. A new report is issued each fiscal year, and only the most current document will be accepted.

Subgrantees are responsible for submitting a current, completed statistical report for the project period after the close of each quarter. Programs must complete the cover page of each report with the correct agency and program name, reporting period, report due date, and contact information. Reports are due in the MOVA office one month after the close of each quarter. The reporting period and due dates are as follows:

| | |
|---|----------------------|
| Reporting period 1: July 1 through September 30 | Due date: October 31 |
| Reporting period 2: October 1 through December 31 | Due date: January 31 |
| Reporting period 3: January 1 through March 31 | Due date: April 30 |
| Reporting period 4: April 1 through June 30 | Due date: July 31 |

Subgrantees must follow reporting timeframes established by MOVA if different from that listed above. Subgrantees should seek guidance from MOVA staff if they do not understand the forms or the instructions, or are unsure as to how a case should be reported.

4. Report via the Programmatic Change Form any change in VOCA funded personnel to MOVA within two weeks of the time the agency or program director has received or issued a notice necessitating a change in VOCA funded staff. MOVA must have the resumes of all VOCA funded personnel on file. Programmatic change forms must be signed by the program contact and a fiscal representative to ensure that communication has taken place, that the budget is amended to reflect the most recent staff, and that MOVA is billed for the appropriate staff. In addition, notify MOVA if the Executive Director, or Program or Fiscal Contact change to ensure contact information is updated.

5. Any and all budget changes must be requested in writing to MOVA and approved by the VOCA Program Manager prior to the change. This includes hiring temporary personnel for VOCA funded vacancies. Without prior approval, reimbursements for changes submitted may be denied. See the Fiscal Guidelines, Section VI. II and IV for more detail on the budget amendment process.

6. Report in writing any change in the program structure which affects the quantity or quality of service delivery prior to implementation of the programmatic change.

7. Maintain client-counselor confidentiality. VOCA subgrantees cannot use or reveal any client information without the consent of the client. MOVA reserves the right to review any documentation to confirm that counseling sessions did occur, for the purposes of program monitoring. This confidentiality provision does not override or repeal existing state law governing the disclosure of information under mandatory reporting statutes, (i.e., suspected child abuse or during criminal justice proceedings).

7. Attend a VOCA Guidelines Training. Programmatic and fiscal representatives of each VOCA funded program must attend a VOCA Guidelines training provided by MOVA during the first year of the grant award. Additional training will be available in non-competitive bid years for new staff and those who wish to have additional training.

8. Cooperate with MOVA in monitoring the project. Monitoring activities include, but are not limited to, site visits by MOVA staff and/or staff from the federal Office for Justice Programs, progress reports on implementation of goals and objectives, and submission of financial records and statistical performance reports, as required by MOVA. Subgrantees are required to address all site visit report findings by the deadline as set forth by MOVA.

MOVA will track and monitor timely and accurate submissions of reports and invoices, and efforts made to correct and implement improvements to any areas of concern identified at a site visit or at any other point during the grant cycle. Patterns of late and/or inaccurate reporting as well as minimal or no effort to improve compliance with the grant guidelines will be taken into consideration when making future funding recommendations, and in egregious cases may impact continued funding for the current grant year.

9. Allow public access to all documents, papers, letters, or other materials made or received by the provider in conjunction with the grant program. It is expressly understood that substantial evidence of the provider's refusal to comply with this provision shall constitute a breach of contract. This provision does not apply to confidential client records.

10. Retain all financial records, supporting documents, statistical reports and other documents related to performance and compliance for seven (7) years beginning on the first day after the final payment under this grant or such longer period as necessary for the resolution of any litigation, claim, negotiation, audit, or other inquiry regarding this grant award.

11. Avoid Conflicts of Interest. Agencies receiving federal funds must comply with federal and state rules which prohibit the use of public funds for personal gain. Subgrantees 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 VOCA funded program. Subgrantees may not refer clients seeking or receiving VOCA funded services to the private practice of any employee, official, or person affiliated with the grantee.

VI. VOCA Fiscal Guidelines

INTRODUCTION

A. Responsibility of MOVA

MOVA, as the funder, must perform the following major responsibilities for the federal awards it makes:

1. Advise subgrantees of requirements imposed on them by federal laws, regulations, and the provisions of contracts and grant agreements, as well as any supplemental requirements imposed by MOVA.
2. Monitor the activities of the subgrantee as necessary to ensure that federal awards are used for the authorized purpose in compliance with federal and state laws, regulations, and the provisions of contracts or grant agreements and those performance goals are achieved.

B. Purpose of Fiscal Policies & Procedures

The Grant Fiscal Policies & Procedures serve as a primary reference manual to assist award 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 subgrantees receiving grants from MOVA.

For federal grants, MOVA is compliant with Federal OMB-Circular A-133, which sets standards for all organizations expending federal funds. Our goal is to provide a reasonable assurance for the achievement of effectiveness and reliability of financial reporting and compliance with laws and regulations. MOVA abides by 801 CMR 21, the Commonwealth of Massachusetts Procurement Policy, when making grant funding decisions.

For additional information on grants management, please visit the Office of Justice Programs (OJP) Web site as well as the Office of Management and Budget's (OMB) Web site to obtain copies of current circulars.

The Grant Fiscal Policies & Procedures are subject change as new laws are passed or updates are made to Federal and State guidelines.

I. Grants Fiscal Policies

A. Subgranting

VOCA funds may not be subcontracted to other organizations to provide services. When awarded a contract, it is the expectation that the awarded subgrantee will be the agency responsible for the provision of services. The subgrantee assures that no contract or agreement will be made for execution of project activities or provisions of services. Though not encouraged, an applicant may request that a small portion of the grant be allocated toward consultant time for specialized professional services, such as clinical supervision or interpreter services. See Section II.B. below for further information.

B. Program income and free services

As of July 1, 2001, (FY2002) generating program income on VOCA funded personnel time became unallowable. All VOCA funded services are to be provided free of charge, and at no cost to the client. VOCA does not allow any deviation from this provision.

C. Fraud, waste and abuse

The U.S. Department of Justice (DOJ) awards Federal grant funds to recipients and subgrantees for specific purposes and requires them to use the funds within established guidelines. Subgrantees are encouraged to be aware of common grant fraud schemes and to adopt effective fraud risk-management efforts within your 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. Subgrantees are obligated to:

- a. Use the award as outlined in the agreement.
- b. Act with integrity when applying for and reporting actual use of funds.
- c. Properly track the use of funds and maintain adequate supporting documentation.

If the subgrantee fails to comply with the terms and conditions of an award, including civil rights requirements, whether stated in a Federal law, regulation, assurance, application, or notice of award, MOVA and the Victim and Witness Assistance Board may take one or more of the following actions against you:

- a. Temporarily freeze payments of the award.
- b. Disallow Federal and matching funds for all or part of the award.
- c. Wholly or partly suspend or terminate the current award.
- d. Withhold further awards.
- e. Take any other remedies legally available.

Typical issues involving failure to properly support the use of award funds include:

- a. Deliberate redirection of the use of funds in a manner different from the purpose outlined in the award agreement.

- b. Failure to adequately account for, track, or support transactions such as personnel costs, contracts, indirect cost rates, matching funds, or other sources of revenue.

There are several things that you can do to reduce or even eliminate the risk of fraudulent use of your Federal award:

- a. Examine your operations and internal controls to identify your fraud vulnerabilities.
- b. Implement specific fraud prevention strategies including educating others in your organization about the risks. The more people are aware of the issues, the more they can help prevent problems or detect them as early as possible.
- c. Maintain a well-designed and tested system of internal controls through an Internal Control Plan.
- d. Ensure all financial or other certifications and progress reports are adequately supported with appropriate documentation and evidence.
- e. Identify any potential conflict-of-interest issues and disclose them to MOVA for specific guidance and advice.
- f. Follow a fair and transparent procurement process, especially when using consultants.
- g. Ensure that the rate of pay is reasonable and justifiable, and that the work product is well- defined and documented through a written agreement or contract.

Reporting Fraud, Waste, Error, and Abuse

Each subgrantee awarded funds made available by MOVA is to promptly report any credible evidence that a principal, employee, agent, contractor, subgrantee, or other person has submitted a false claim under the False Claims Act or has committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving grant funds. You may report potential fraud, waste, abuse, or misconduct to MOVA by contacting:

Director of Grants Management & Program Resources
1 Ashburton Place, Room 1101
Boston, MA 02108
617-727-5200

Or, you may 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. Hotline fax: (202) 616-9881

Fraud, Waste, and Abuse prevention will be addressed for subgrantees at scheduled Grant Program Guidelines Trainings.

Additional information is available from the DOJ OIG website at www.usdoj.gov/oig

D. Supplantation

Federal funds must be used to **supplement** and not to **supplant** funds that have been appropriated for the same purpose. Therefore, VOCA funds cannot be used to supplant - or replace - existing state and local funds already allocated for the same purpose. Similarly, any duplication of funding sources to support a service already funded by VOCA will be considered supplantation and is not allowed.

Federal grant funds should not be used to purchase items or services that would otherwise be purchased with the sub-grantee'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-grantee organization, will be considered supplanting and will be disallowed.

Supplanting will be the subject of application review, as well as pre-award review, post-award monitoring, and audit. If there is a potential presence of supplanting, the applicant or grantee will be required to supply documentation demonstrating that the reduction in non-Federal resources occurred for reasons other than the receipt or expected receipt of Federal funds.

Example of Supplantation:

Your agency has been awarded state dollars to employ 1(one) Advocate in your program for a fiscal year. In addition, your agency has applied to MOVA for 1 (one) Advocate position. Your agency receives this award. The agency is then responsible for employing 2 (two) Advocate positions for the fiscal year. If the agency only uses VOCA funds to hire 1 (one) Advocate, and decides to use the state funds to hire a Program Assistant, then it is supplantation.

E. Cost reimbursement

This is a cost reimbursement grant. Reimbursements will be made only for expenses included in the approved program budget, and only after the approved expenses are incurred and expensed.

Subgrantees must request funds based upon reimbursement requirements (See Section III). Funds will not be paid in a lump sum, such as by dividing your grant into a monthly or quarterly billing amount, but rather funds will be disbursed over time as the agency

incurs costs, and submits an expenditure report to MOVA with back-up documentation. (Office of Justice Programs Federal Financial Guide)

To comply with the cost reimbursement grant policy, subgrantees must first expend their own money for activities identified in the grant application. Agencies will then be reimbursed by MOVA for actual costs incurred.

F. Open Checkbook Law

In an effort to make state spending information accessible to the public, the Commonwealth's Executive Office of Administration & Finance, the Office of the Treasurer and the Office of the Comptroller have worked jointly on the Open Checkbook Project. This is a proactive approach to civic engagement. It is also a proactive rather than reactive approach to public records requests – 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 subgrantees will be available to the public. For further information about this project, please visit the Office of the Comptroller's website www.mass.gov/osc

G. Funding source attribution statements

All materials publicizing or resulting from grant activities produced by a VOCA funded program (e.g. publications, flyers, pamphlets, advertisements, press releases and notifications) must contain an acknowledgment of grant agency assistance and state that the VOCA-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.”

H. Funding obligation

The Board's obligation to pay under this grant program is contingent upon receipt of VOCA funds from the U.S. Department of Justice. The Board may terminate any agreement with a VOCA funded program if funds become unavailable at any time, as stated in the contract, or for non-compliance with any others terms stated in the contract or contract appendices

II. Budgeting

In an effort to streamline the line items being utilized within the Agency's VOCA budget, a budget category breakdown is to be utilized to define costs being expended. A listing of the allowable budget categories to be utilized within your grant budget is included in the funding request form. Any other line items not included on this list are subject to prior approval. The unallowable cost list is also located there. These lists provide direction in determining allowable and unallowable costs, and are not exhaustive. Contact MOVA directly for approval of any costs which are not included in these lists.

As described in Section IV, agencies must allocate at least 75% of requested funds to **Direct Service**. VOCA cannot defray administrative costs within an organization. The primary purpose of VOCA is to supplement those victim service organizations that are able and willing to absorb the costs of providing VOCA-funded additional direct services. When other sources of support are not available, subgrantees may request that a small portion, no more than 25% of the total VOCA budget, be awarded for other allowable costs.

Requests for funding to pay salary and fringe costs for direct services will be given priority over request for funding which include other related administrative expenses. The Board will not consider requests that allocate less than 75% of funds toward direct services, nor will it consider requests for any unrelated administrative or overhead expenses.

STATE AGENCIES: Upon receipt of a signed copy of the ISA from the Seller/Parent Department, the Buyer/Child Department must take the necessary steps to notify the Budget, Accounts Payable, and Payroll staff of the appropriate coding information. All federal grant activity must be properly coded to the grant budget line along with the object classes specified in Attachment B of the ISA and in accordance to your approved grant budget. For additional guidance on the use of the object classes and how it correlates with your approved budget, please review the [Comptroller's Expenditure Classification Handbook](#).

A. Personnel

Universal Financial Report (UFR) titles, as well as agency functional titles, must be utilized to define the roll of each program staff on your VOCA Budget. Please refer to *Appendix A* for the listing of the UFR titles. State agencies only need to state "other".

1. Salary/Fringe

The employees of subgrantees shall receive a salary and fringe benefits 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.

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 program budgets for a specific salary or salary increase, it must pay the VOCA-contracted employee that amount. Agencies can pay VOCA funded employees more than the budget amount, but they cannot pay a VOCA funded employee less than the budgeted amount, unless it is a newly hired staff replacing a vacant position. Agencies can use VOCA funds to pay employee salary increases only after approval from MOVA and provided they have funds to shift. The requested salary must reflect the actual hours of service supported with those VOCA funds. It is important to maintain the number of contracted hours as reflected on the approved budget.

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 established grant budget. (OMB Circular A-122)

STATE AGENCIES: Subgrantee/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 Subgrantee/Child Account may trigger indirect costs. Both the MOVA/Parent and Subgrantee/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. Subgrantee/Child Account's must provide MOVA/Parent with a letter from the Comptroller's Office.

2. Payroll

All charges made to MOVA for personnel services by subgrantees, including, but not limited to gross salaries, payroll taxes (both employer and employee), and other fringe benefits, whether treated as direct or indirect costs, shall be based on payroll documents in accordance with the generally accepted practice of the subgrantee and be approved by a responsible official(s) of the subgrantee. 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 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 Subgrantee/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.

3. Time Sheets

Each person funded through VOCA or VOCA matching contributions (including volunteers/interns) must accurately account for her/his time spent working on the VOCA program.

- a. Daily time sheets are required. Time sheets must reflect after-the-fact determination of actual activity of each employee, which means that time sheets must clearly indicate the amount of time spent on VOCA program activities for full, part-time, and matching employees, and for volunteers used as match.
- b. Time sheets must state "VOCA" on them and be signed by all VOCA and VOCA matching staff (including volunteers/interns). Supervisors must also sign them.
- c. Any method used to divide staff time between or among funding sources must have advanced approval from MOVA and comply with federal audit standards and generally accepted accounting procedures.
- d. An electronic system mechanism is an acceptable method of tracking the time of VOCA or VOCA matched employee; however the system must be able to delineate VOCA time. If the time tracking mechanism does not allow for VOCA time to be tracked, then a supplemental time sheet showing VOCA time is required.

4. Medical/Extended Leave

Expenditures in the form of regular compensation paid to employees during periods of authorized absences from the job, such as vacation leave, sick leave, military leave, and the like, are allowable, provided such costs are absorbed by all organization activities in proportion to the relative amount of time or effort actually devoted to each.

VOCA funded staff who take medical or extended leave cannot be billed to the grant beyond the accrued vacation and sick time, not to exceed 6 weeks. The subgrantee's time off/leave policy must be submitted to MOVA. An agency policy that provides extended paid medical leave or paid family medical leave beyond 6 weeks cannot receive reimbursement from the grant. Sick or vacation time charged to the grant must be well documented on time sheets and outlined in the agency personnel manual.

If a grant-funded employee resigns from a position prior to the end of the grant year, only accrued vacation and sick time will be reimbursed. Notify MOVA when a staff person is making use of this policy at the time that the Programmatic Change Form is submitted.

B. Consultants

A **Consultant** is an individual who provides professional advice or services. Consultants and independent contractors are considered as self-employed and receive a 1099 from the agency for whom they are providing services, in accordance to the US tax law.

1. Contracting

As described in Section IV.C.7, contracts for professional services are not encouraged; however, it may be necessary to use a small portion of the VOCA grant to contract for specialized services. Examples include hiring consultants to assist in filing restraining orders or establishing emergency custody/visitation rights (the provider must have a demonstrated history of advocacy on behalf of domestic violence victims); emergency psychological history on behalf of domestic violence victims; emergency psychological or psychiatric service; or sign and/or interpretation for the deaf or for crime victims whose primary language is not English. Federal Guidelines do not allow more than \$450/day for consultant services, without prior approval. A copy of any contracts that are utilized to retain the service of consultants identified in the budget proposal must be provided to MOVA. If the consultant is not hired at the time of award, a contract, or documentation of hire and fee, must be provided to MOVA before services are rendered.¹

VOCA funds may not be subcontracted to other organizations to provide services. Limited use of consultants to provide services within the scope of the grant is allowable. If costs associated with a consultant are requested, a contract between the sub-recipient and consultant that states the name, title, and contact information of the consultant, the service to be provided, and the agreed upon rate of pay for services must be provided to MOVA. The contract must be signed by both entities and the consultant must certify in the contract that they have received a copy of the VOCA Guidelines and the work done will be in compliance with the grant. If the consultant is not hired at the time of award, funds may be approved; however, the consultant contract must be provided to MOVA before services are rendered. If a contract is not provided, reimbursement for services will be denied.

2. Maximum allowance

Consultant Rates. Compensation for individual consultant services is to be reasonable and consistent with that paid for similar services in the marketplace. Consideration will be given to compensation including fringe benefits for those individuals whose employers do not provide such benefits. In addition, when the rate exceeds \$450 for an 8-hour day, or \$56.25 per hour (excluding travel and subsistence costs), a written PRIOR APPROVAL is required from the awarding agency. Prior approval requests require additional justification. An 8-hour day may include preparation, evaluation, and travel time in addition to the time required for actual performance. Please note, however, that this does not mean that the rate can or should be \$450 for all consultants. Rates should be developed and reviewed on a case-by-case basis and must be reasonable and allowable in accordance with OMB cost principles. Approval of consultant rates, in excess of \$450 a day, that are part of the original application with appropriate justification and supporting

¹ Federal Victims of Crime Act Victim Assistance Grant Program Guidelines

data will be approved on a case-by-case basis. The following is the policy in regard to compensation of various classifications of consultants who perform like-type services. If consultants are hired through a competitive bidding process (not sole source) the \$450 threshold does not apply.

3. Employee vs. Consultant

A person who performs services for a subgrantee is an employee if the subgrantee controls what will be done and how it will be done. The general rule is that an individual is an independent contractor/consultant if the subgrantee, as the entity for whom the services are performed, has the right to control or direct only the result of the work and not the means and methods of accomplishing the result (i.e. has control of the person's schedule). An employee of the subgrantee who receives a W-2 form from the agency for whom they are providing services cannot be budgeted with VOCA funds as a consultant, as only individuals or entities with no employee relationship to the subgrantee can be budgeted thusly.

C. Office/Programmatic Supplies and Other Costs

1. Office/Programmatic supplies and other costs

These include items contained on the Allowable Cost list (See Funding Request Form) and support agencies in providing direct services. When creating budgets, agencies must abide by the language outlined on the Allowable Cost list and also adhere to the 75%/25% split for Direct and Indirect Costs.

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](#) .

2. Non-profit purchasing program

Eligible non-profit human and social service contractors (**subgrantees**) can purchase commodities and services directly from statewide contractors at the low price negotiated by the Commonwealth. This helps keep down the cost of operating the programs.

- a. Contractor (subgrantee) Eligibility Criteria - Subgrantees must meet the following criteria to be designated as eligible to participate in the Massachusetts State Purchase Program:
 - i. Certified non-profit status - 501(c)(3) status or equivalent.
 - ii. Currently providing human and social services under contract with one or more state departments.
 - iii. Contractor's annual audit (UFR) filing with OSD must be current and non-deficient

- c. Documentation of purchasing eligibility from Statewide Contractors: ensure your organization is included on the list of eligible non-profit human and social service contractors.
- d. A credit check and payment history may be required
- e. Eligible contractors (subgrantees) **MUST** remit payments for commodities and services purchased from participating statewide contractors according to the terms of the contract in order to maintain eligibility.
- f. Check Comm-PASS directly for all available statewide contracts. Eligible subgrantees may also contact the statewide contractor directly to request product information, catalogs, pricing, purchase requirements or other contract specific terms (such as minimum order amounts).
- g. Reference the Commonwealth statewide contract number to ensure that the state prices and terms are quoted
- h. Purchases are free on board destination and free of freight/delivery charges, unless otherwise specified in the statewide contract.

For more information about this program, please visit the Commonwealth's Operations Service Division's website, or contact the Finance Team at MOVA.

D. Travel

1. General travel policy

Costs incurred for travel are necessary to be able to provide ongoing direct services to victims, and must be used in a cost effective manner. Such travel may include expenses incurred for mileage, tolls, and parking. Everyday commuting expenses for an employee to get to and from work are not allowable.

2. Mileage rate policy

Mileage reimbursement will be made at the agency rate, not to exceed the current effective state 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, an agency must follow the established travel policy regarding mileage reimbursement for the Commonwealth of Massachusetts. Amendments must be made if the state travel rate changes throughout the course of the grant period.

3. Direct services travel/travel for victims

Subgrantees may be reimbursed for mileage, tolls, and parking expenses related to travel that a grant-funded employee makes to serve clients. In addition, reasonable costs for transporting victims to receive services may also be reimbursed. Such costs for clients may include public transportation passes (no monthly passes), cab fare, and private transportation companies.

4. Indirect travel

As described in Section IV.C. 3, indirect travel expenses are costs incurred by grant-funded employees who are traveling on official business to attend meetings or trainings related to the service program. VOCA funds can support costs such as travel, meals, lodging, and registration fees to attend trainings within the state or a similar geographic area. When needed training is unavailable within the immediate

geographical area, subgrantees can request the use of VOCA funds to support training outside of the geographical area. VOCA funds cannot be used for travel-related expenses of management or for administrative training for executive directors, board members, and other individuals who do not provide direct services.

5. Out of state travel/ Travel for training

Reimbursement for out-of-state travel expenses by subgrantees requires prior approval from MOVA. Funds should be requested at the time of application, with as much information provided at that time as possible.

a. To be approved for reimbursement, the travel must be:

- i. Necessary to assist in the completion of the program goals and objectives
- ii. Specific to the purpose of the program
- iii. Appropriate to the position and responsibility of the individual or individuals traveling
- iv. Of direct benefit to the grant funded program, with such benefit unavailable through other means

b. To obtain final approval, a request for out of state travel must include:

- i. Purpose of the trip
- ii. Trip dates
- iii. Location
- iv. Staff proposed to attend
- v. Estimated cost (e.g. transportation, rental cars, per diem, registration fee)
- vi. Benefit to the grant project.

c. Ensure that the grant contains the necessary provisions and that there are sufficient funds to cover the cost of the trip.

E. Equipment.

1. Equipment policy

Equipment purchased with VOCA funds must be used only for the purposes of the VOCA project. Agencies are expected to maintain internal controls on equipment based on acceptable accounting principals identified in the US DOJ, OJP Financial Guide, effective edition "Equipment Acquired with Juvenile Justice Act (OJJDP) Formula and Victims of Crime Act (OVC) Assistance (Formula) Funds."

All purchases of furniture, equipment, computer software, electrical and computer components with a value exceeding \$1,000 must be reported to MOVA in the form of a copy of the purchase invoice and identified by an equipment ID number.

2. Equipment/Inventory tracking

Subgrantee procedures for maintaining equipment (including replacement), whether acquired in whole or in part with project funds, will, at a minimum, meet the following requirements:

a. Property records must be maintained which include:

- i. Description of the property;
- ii. Serial number or other identification number;

- iii. Source of the property;
 - iv. Identification of title holder;
 - v. Acquisition date;
 - vi. Cost of the property;
 - vii. Percentage of Federal participation in the cost of the property;
 - viii. Location of the property;
 - ix. Use and condition of the property; and
 - x. Disposition data, including the date of disposal and sale price.
- b. A physical inventory of the property must be taken and the results reconciled with the property records at least once every grant period.
- c. A control system must exist to ensure adequate safeguards to prevent:
- i. Loss;
 - ii. Damage; or
 - iii. Theft of the property. Any loss, damage, or theft shall be promptly and properly investigated by the recipient and sub recipient, as appropriate.
- d. Adequate maintenance procedures must exist to keep the property in good condition.
- e. For equipment tracking purposes, MOVA-provided stickers are required to be put on equipments which purchased using VOCA, DDTF or SAFEPLAN fund.

3. Depreciation on VOCA purchased item(s)

a. Depreciation is a means of allocating the cost of equipment to the time periods benefiting from the use of the assets. Depreciation methods include straight-line (costs are equally spread over each period during the asset's useful life) and accelerated (costs are higher in early periods and lower in later periods of an asset's life). MOVA requires the use of the straight-line method of depreciation.

b. 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 agency. Useful life periods used for grant/contract equipment must be consistent with the useful life periods used for non-grant/contract equipment at the agency. Useful life periods must be 3 years or more except in very unusual circumstances. If you feel a useful life of less than 3 years is justified in a particular situation, please contact MOVA for approval.

Recommended depreciation schedules for common equipment purchases are as follows:

| | |
|-------------------------------|----------|
| Office Furniture | 10 years |
| Office Equipment; copier, fax | 5 years |
| Telecommunications Equipment | 3 years |
| IT Equipment | 3 years |
| Computer Software | 3 years |
| Safety Equipment | 3 years |

4. Surplus equipment program

If any agency is in need of equipment; the Commonwealth of Massachusetts offers surplus items at a discounted rate. For more surplus items information, please visit the [Operations Service Division](#) website.

F. Matching

What is match?

Agencies receiving VOCA funds must provide **non-federal** support for the VOCA victim service program in the form of cash and/or in-kind matching contributions. If agencies choose to match with other state funds, documentation must be provided that the matching funds are not federal funds. Typically, the state agency provides grantees with such documentation. It is unallowable for STATE AGENCIES to use Indirect Costs as a VOCA match.

Examples of Sources of Match

Everything that is VOCA allowable may be used as match

- Interns/Volunteers (\$18/per hour)
- Pro-rated Office Space
- In-kind Donations
- Cash Fundraising
- Percentage of Employee Fringe Cost
- Travel Cost Reimbursements
- Rent
- Pro-rated Amount of Utilities
- Supplies

Cash Match vs. In-kind Match

Cash Match includes funds garnered through other, non-federal grant sources and spent for program-related costs. Allowable cash match must include those costs which are allowable with Federal funds.

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

Matching requirements

1. All funds designated as match are restricted to the same uses as VOCA funds. Identified match must be VOCA allowable.
2. Match is to be provided on a program-by-program basis and must be obligated and expended during the grant period. **No exceptions will be granted to this policy.**

Tracking match

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

Match value

1. Subgrantees must match VOCA contributions on an 80/20 *cash or in-kind* basis. (For every \$80 dollars of VOCA funding, the program must contribute \$20 of non-federal funding.) To calculate match, take the anticipated award amount and divide by 80%. This equals total project costs. Multiply total project costs by 20%. This equals the required match, which will be 25% of the award.
2. Material contributions (furniture, equipment, supplies, etc.) used as match must be counted as match during the contract period in which they are received by the agency on a cash accounting basis. Material contributions may not be used as match on a depreciation or accrual basis. Capital assets with a matching contribution value of \$5,000 or more may not be used.
3. All in-kind services involving personnel used as match must be accounted for with time cards that reference VOCA time and indicate the amount of hours spent on VOCA allowable activities. It must be signed by the volunteer, intern, or staff providing the service and their supervisor. Volunteers and interns can be used as an in-kind match at a rate of **\$18** an hour. No “fringe” should be allocated for

volunteers used as match. Additionally, the value of donated services by professionals can be used to comply with the match requirement provided the service is VOCA allowable and documentation is provided by the donator that offers a fair and reasonable value to the service. This documentation must be submitted to MOVA for approval. Records of service provision must be kept.

4. Valuation of in-kind/third party donations:

a. Valuation of donated services

- i. **Volunteer services.** Unpaid services provided to a subgrantee by individuals will be valued at \$18/hour.
- ii. **Employees of other organizations.** When an employer other than a grantee, subgrantee, or cost-type contractor furnishes free of charge the services of an employee in the employee's normal line of work, the services will be valued at the employee's regular rate of pay exclusive of the employee's fringe benefits and overhead costs. If the services are in a different line of work, please review the Code of Federal Regulations link: <http://www.gpo.gov/fdsys/pkg/CFR-2010-title28-vol2/pdf/CFR-2010-title28-vol2-sec66-24.pdf>

b. Valuation of third party donated supplies and loaned equipment or space

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

III. Reimbursement and Reporting for Expenditures

A. Reimbursement and reporting policy

Program budgets must include only those expenses to be paid by VOCA funding and VOCA matching contributions. VOCA funds may only be used for approved allowable services as specified in the 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 VOCA budget rarely covers the entire cost of providing VOCA services.

Budgets are submitted to MOVA during the application process and reviewed by MOVA staff and the Board. Budgets should not be considered finalized and VOCA Subgrantees should not commit funds until a contract with MOVA is executed.

This is 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 with your current fiscal year approved budget.

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 your current fiscal year approved budget.

Reimbursement and Reporting Process

Agencies are to submit reimbursement invoices *monthly* or *quarterly*. Agencies must select one method of submitting invoices (monthly or quarterly) and must adhere to this throughout the fiscal year. If there are significant delays in monthly submissions, agency submissions will be reviewed quarterly.

Reimbursement invoices are due on the 15th day of each month or on the next business day if the 15th falls on a holiday or weekend. Consistent with the Commonwealth's policy, payments will be issued no later than **45 days** after the 15th for all error free invoices received by MOVA on or before the 15th. For example if the invoice due date is October 15th, then the payment date would be November 30th.

According to the Commonwealth's bill payment policy, MOVA cannot process payments before this timeframe regardless of financial hardship. Invoices received after the 15th are processed during the next month's cycle. Agencies may check on their reimbursements for the current and past fiscal year by accessing Mass Finance's [VendorWeb website](#).

STATE AGENCIES - Reconciliation and Reporting process:

Agencies 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 an agency finds that the incorrect program code was used in the current fiscal year's spending, corrections must be made before the end of the grant period. Please notify MOVA prior to making any corrections to the grant.

- For Payroll corrections on the Labor Cost Management (LCM), a LARQ should be processed.
- For expenditure corrections on MMARS, an EX should be processed.

For more information on how to use these reconciliation methods and corrections, please visit the [Comptroller's Intranet Site](#).

B. Submission of backup documentation

In accordance to MOVA's Internal Controls, revised as of July 2011, VOCA reimbursement invoices must include all backup documentation for all expenditures for *VOCA reimbursement* and *VOCA Match*. A back-up documentation form is also to be completed and submitted with your invoice. The VOCA billing procedures will be provided to your agency at the start of the grant period. It is strongly encouraged that agencies submit their invoice and backup documentation electronically.

Year end process

The deadline to submit final invoices to MOVA is August 1st at 5:00pm. Unspent funds will be reverted to MOVA. The June bill must be the final bill for the fiscal year. Supplemental billing is not allowed and will not be considered.

IV. Budget Amendments

Subgrantees may request a budget amendment to reallocate funds amongst line items to their approved budget. This amendment can also be used to de-obligate a portion of the award amount; however, the original award amount will not be increased by this procedure, unless there has been approval by the VWA Board to do so.

Grant funds may never be shifted in the budget without the prior approval from the subgrantee's grants program contact at MOVA. All budget amendment requests must be put in writing and e-mailed to the grants program contact. This request must include:

- The budget amendment checklist
- A narrative describing the reason for the amendment request and the changes proposed

- A copy of the budget amendment and budget narrative form reflecting changes requested
- A programmatic change form, with required staff information, if staff changes are proposed

Subgrantees must initiate a budget amendment if:

- a grant funded staff resigns and the replacement is hired at a different salary and/or fringe rate.
- There is a need to transfer funds into or out of any cost category, or to move monies into a budget category with a zero dollar amount. For example, if the cost category "Travel" did not exist in the original budget, the adjustment to transfer funds from Equipment to Travel requires a budget amendment.
- there is a need to adjust the approved match.

Upon approval from MOVA, subgrantees can shift up to **10%** per year of the funding of the total program budget, provided that not less than 75% of the program budget remains allocated to direct costs and the 25% match continues to be met. The 10% does include shifts between all expense items. Invoice payments can be held if information is not submitted correctly.

It is required that your agency's fiscal and programmatic staff discusses together any staff changes or any other potential reason for a budget amendment prior to submitting this request to MOVA. This communication will help to prevent delays in payments due to inconsistent information. Once the budget amendment is finalized, both a programmatic and fiscal representative are required to sign the Budget Amendment Checklist and the programmatic change form. Any requests submitted without both a programmatic and fiscal signature on the required forms will not be reviewed. STATE AGENCIES are required to submit a revised Attachment B/Budget form that was initially included in the ISA.

V. Accounting and Independent Audits

A. Accounting Policy (GAAP)

All subgrantees must maintain adequate accounting and control procedures to ensure that VOCA 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 by VOCA will be considered supplantation and is not allowed. All allocation methods used to determine VOCA reimbursement or matching contribution expenditures must be in compliance with accounting procedures specified in OMB Circular A-122 (for non-profit agencies) or A-87 (for local government agencies). Agencies that use allocation methods to submit their reimbursement request and are unsure if their procedures meet federal standards must contact MOVA.

All subgrantees must comply with Generally Accepted Accounting Procedures and applicable state and federal laws, rules and regulations. If you or your auditor has

questions regarding applicable accounting procedures, please contact MOVA.

B. Accounting Records and Financial Management System

All subgrantees must keep appropriate programmatic and financial records that fully disclose the amount and disposition of VOCA funds received. This includes financial documentation for disbursements, timesheets specifying time devoted to VOCA allowable victim services, client 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. STATE AGENCIES with Child Accounts must abide by the [Comptroller's Policy](#) on reporting by utilizing MMARS, Labor Cost Management, and Commonwealth Information Warehouse.

As a subgrantee, you must have a financial management system in place that is able to record and report on the receipt, obligation, and expenditure of grant funds. This also includes the accounting of receipts and expenditures, cash management, maintenance of adequate financial records, and refunding of expenditures disallowed by audits.

C. Uniform Financial Report (UFR)

Subgrantees must file a properly prepared Uniform Financial Statements and Independent Auditor's Report (UFR) or a UFR cover page and Exceptions/Exemption documentation, or an alternate report approved by the Operational Services Division (OSD), and completed UFR templates. An electronic version of the UFR must be filed via the UFR eFiling application at the following internet address: www.mass.gov/ufr. UFR's forwarded to OSD on paper will not be accepted for filing purposes and are considered improperly prepared reports.

The UFR consists of audited basic financial statements, independent auditor's reports, corrective action plans (if applicable), unaudited supplemental information (schedules, forms, and letters) and management and board of directors' certifications that are explained in the overview and page-by-page instructions of this documents. MOVA will be confirming the UFR submissions of all subgrantees.

D. Independent Audit Procedures/OMB Circular

Any subgrantee, including non-profits and non-teaching hospitals, that expend a *total* of \$500,000 or more from *all* federal funding sources including pass through sub awards in the organization fiscal year, must complete an independent audit in accordance with OMB Circular A-133 or A-128, as applicable. These audits are due to MOVA no later than 9 months after the end of the subgrantee's fiscal year. Subgrantees that expend less than \$500,000 a year in Federal awards are exempt from Federal Audit requirements during that year. All agencies that are subject to an OMB Circular A-133 audit will be required to submit an OMB Circular A-133 Audit Certification Letter.

Audit costs for audits not required or performed in accordance with OMB Circular A-133

are unallowable. If the VOCA recipient did not expend \$500,000 (\$300,000 for fiscal year ending 2003 and prior) or more in Federal Funds in its fiscal year, but contracted with a certified public accountant to perform an audit, these costs may not be charged to the grant.

Audit costs, if allowable by your award, must be prorated and charged to the grant based on the ratio of all Federal grants being audited.

STATE AGENCIES – Federal Audit Protocol:

All state agencies must adhere to the [Comptroller's Policy](#) when notified by federal authorities to perform an audit. Federal regulations, OMB Circular A-133, state that federal auditors must build upon any work already done in the Statewide Single Audit.

Audit costs not required or performed in accordance with OMB Circular A-133 are unallowable. If the VOCA recipient did not expend \$500,000 (\$300,000 for fiscal year ending 2003 and prior) or more in federal funds in its fiscal year, but contracted with a certified public accountant to perform an audit, these costs may not be charged to the grant.

VI. Subgrantee Monitoring of Fiscal Records

The purpose of subgrantee monitoring is to provide reasonable assurance that federal program funds are being spent in accordance with the laws, regulations, and the provisions of the grant and that the required performance goals are being achieved. Additionally, subgrantee monitoring procedures are developed, implemented, and performed to ensure that the subgrantee obtains the required audits, and that audit findings identified in the subgrantee audit reports are timely and effectively resolved and corrected.

MOVA uses the following mechanisms to monitor subgrantee activities throughout year:

- Reviews monthly/quarterly financial and performance reports submitted by subgrantee
- Tracks timely submittals of invoices
- Performs on-site site visits to examine fiscal and programmatic records, internal control plans, and to observe operations
- Provides technical assistance as needed to assist subgrantees' with grant requirements

MOVA conducts an on-site site visit of all subgrantees at least once during a grant cycle.

APPENDIX A: Uniform Financial Report TITLES

- *Program Manager* - An individual who has overall responsibility for the management, oversight and coordination of a programmatic functional area within or across programs.
- *Program Director* - An individual who has overall responsibility for the daily operation of one or more individual programs.
- *Assistant Program Director* - An individual who reports directly to the Program Director, acts for the Program Director in his/her absence and functions as an adviser/assistant to the Program Director.
- *Supervising Professional* - A credentialed professional (physician, psychiatrist, social worker, nurse, etc) whose primary responsibility is the supervision of fellow credentialed professionals in the daily performance of their programmatic functions.
- *Clinician* - An individual holding a Master's degree in psychology (including behavioral psychologist) or a closely related field and primarily engaged in providing diagnostic evaluations, psychological counseling/therapy or development and implementation of behavioral treatment plans.
- *Social Worker -LICSW* - An individual registered as a Licensed Independent Clinical Social Worker by the Board of Registration of Social Workers and primarily engaged in providing diagnostic evaluations, psychological counseling/therapy or development
- and implementation of behavioral treatment plans.
- *Social Worker-LCSW*- An individual registered as a Licensed Certified Social Worker by the Board of Registration of Social Workers and providing social work services.
- *Social Worker - LSW*- An individual registered as a Licensed Social Worker by the Board of Registration of Social Workers and providing social work services (including casework/counseling).
- *Licensed Counselor* - An individual with at least a Master's degree in counseling or a related field who is licensed by the appropriate Board of Registration and provides counseling services.
- *Counselor* - An individual who provides therapeutic or instructive counseling to program clients/service recipients.
- *Case Worker/Manager* - Master's - An individual possessing at least a Master's degree in counseling, or a closely related discipline, providing casework/case management services including service eligibility determination, service plan development, service coordination, resource development advocacy, etc.

- *Case Worker/Manager* - An individual, providing casework/case management services including service eligibility determination, service plan development service coordination, resource development advocacy, etc.
- *Direct Care/Program Staff Supervisor* - A staff member whose primary responsibility is the supervision of nonprofessional or paraprofessional direct care/program staff in the performance of their programmatic functions or whose duties involve significant responsibility for program operations or logistics. A supervisor in this component may also perform direct client care.
- *Direct Care/Program Staff III* - Staff, other than those described above, requiring a doctoral or Master's degree, specific credentials or licensure, significant experience, or specialized skills, who are responsible for the general daily care of program clients/service recipients or for primary program service delivery.
- *Direct Care/Program Staff II* - Staff, other than those described above, requiring a Bachelor's degree, experience or specific skills who are responsible for the general daily care of program clients/service recipients or for primary program service delivery.
- *Direct Care/Program Staff I* - Staff, other than those defined above, who are responsible for the general daily care of program clients/service recipients or for primary program service. This includes relief employees on payroll.
- *Program Secretarial, Clerical Staff* - Individuals required to carry on direct program clerical activities such as program or client record keeping.
- *Program Support* - Individuals who carry out direct program activities for client health and safety.
- *Payroll Taxes* - Employer's share of FICA, MUCIA, Worker's Compensation Insurance, FUTA (in the case of for-profit providers) and other payroll taxes paid by the employer on the direct care/program staff listed in the personnel section of the budget.
- *Fringe Benefits* - Life, health and medical insurance, pension and annuity plan contributions, day care, tuition benefits and all other non-salary/wage benefits received by direct care/program staff listed in personnel section of the budget.

*Note: UFR titles are required for all non-profits in the Commonwealth. Please use the appropriate titles as they pertain to program staff. If you wish to specify for example what type of counseling occurs you may list a staff title as "Counselor (Adolescent)." Executive Directors, Attorneys, and any Outreach staff may be listed under "Other".

APPENDIX B: RESOURCES

FEDERAL

[Office of Justice Programs Federal Financial Guide](#)

[Office of Budget Management/Circulars](#)

STATE

[Commonwealth's Procurement Law 801 CMR 21](#)

[Uniform Financial Reporting](#)

[Commonwealth's Bill Payment Policy](#)

[Commonwealth's Equipment Surplus](#)

NON-PROFIT

[Non-Profit Accounting Basics](#)