

VOCA MATCHING FUNDS REQUIREMENT AND WAIVER POLICY

Effective Date: September 1, 2024

Victims of Crime Act (VOCA) Victim Assistance funds administered by the Kentucky Justice and Public Safety Cabinet (JPSC), Grants Management Division (GMD), are subject to subrecipient project match requirements set forth within [28 CFR § 94.118](#), [2 CFR § 200.306](#), and the DOJ Grants Financial Guide ([Section 3.3 Matching or Cost Sharing Requirements](#)). The provisions within this section address VOCA project match requirements and detail match waiver eligibility and procedures.

Definitions

Cash Match – Type of match that includes cash spent for project-related costs.

Emergency Situations – Unforeseen situations that impact the normal operations of a funded agency. For example, natural disasters, epidemics, and/or pandemics.

Grants Management Division (GMD) – Division within the Kentucky JPSC assigned to administer the federal VOCA grant. *Also known as the State Administering Agency (SAA).*

In-kind Match – Type of match that includes but is not limited to the valuation of non-cash contributions and may be in the form of donated services, supplies, real property, and equipment.

Intelligrants 10.0 (IGX) – GMD’s electronic grants management system, where applicants submit applications and subawards are made and administered.

Mass Violence/Terrorism Events – Intentional violent criminal acts that result in physical, emotional, or psychological injury to a large number of people.

Matching or Cost Sharing – Portion of project costs not paid by Federal funds or contributions (unless otherwise authorized by Federal statute)

Match Waiver Determination – Formal decision made by GMD to approve or deny a Match Waiver Request.

Match Waiver Request – Written memorandum submitted by subrecipients to request a partial or full waiver of match requirements.

Match Waivers for a Class of Subrecipients – Match waivers that apply to more than one subaward at a time. Also known as “multi-subaward match waivers,” this can include, but is not limited to, a match waiver for a subset of subrecipients that have expressed a need for the match waiver or a match waiver for all subrecipients that fall under a designated funding opportunity.

National Emergency Mandatory Match Waiver – Match waivers issued for any matching requirement, in its entirety, for all eligible crime victim assistance programs subrecipients contracted to provide services starting on the date from the date a national emergency is declared under the National Emergencies Act with respect to a pandemic and ending on the date that is one year after the date of the end of such national emergency.

Office for Victims of Crime (OVC) – Office within the U.S. Department of Justice (DOJ) that oversees programs and grants for service providers and other professionals who assist victims of crime.

Unique/Unforeseen Situations – Unforeseen situations that impact the normal operations of a funded agency. For example, sudden or significant loss of funding or staff turnover and/or increases in VOCA funding where local funding availability has not increased to the same degree.

Victims of Crime Act (VOCA) Victim Assistance – Federal formula grant funds awarded to the Commonwealth of Kentucky to be subawarded to programs that provide services to victims of crime.

VOCA Project Match Requirements

[28 CFR § 94.118](#) requires subrecipients of VOCA funds to contribute matching funds in the amount of 20 percent of the cost of each project. Subrecipients who are federally recognized tribes or projects that operate on tribal lands are excluded from this requirement.

Subrecipients may contribute cash match or in-kind match to fulfill project match requirements. Cash match includes cash spent for project-related costs. Examples include but are not limited to victim assistance program or project staff position(s) or activities not paid for by VOCA or other sources of Federal funding. In-kind match includes, but is not limited to, the valuation of non-cash contributions and may include value of volunteer services, donated materials and equipment, donated space and facilities, or verifiable discounts provided to the grantee for goods and services. See [200 CFR § 200.306](#).

Matching funds are restricted to the same use of funds as allowed for the Federal funds and must be expended within the project period of the subaward. If a cost is not allowable under the Federal award, it is not allowable as match. Subrecipients must maintain records which clearly show the source, amount, and timing for all match contributions. Documentation supporting the market value of in-kind match must be maintained in the subrecipient grant files.

Match Waiver Policy

GMD requires VOCA applicants to meet the matching requirements outlined in [28 CFR § 94.118](#). However, there may be instances when an applicant needs to request a match waiver. The federal Office for Victims of Crime (OVC) allows match waivers to be processed directly by GMD. GMD will consider partial or full match waiver requests in accordance with this policy.

This section details the eligibility and procedures for match waivers issued at the discretion of the GMD Director in response to match waiver requests by applicants or subrecipients, match waivers for a class of subrecipients, match waivers for projects responding to mass violence or terrorism, and mandatory match waivers issued pursuant to the National Emergency Pandemic Mandatory Match Waiver mandate established by the [VOCA Fix to Sustain the Crime Victims Fund Act of 2021](#) (Public Law No: 117-27).

Regardless of the type or manner in which a match waiver is given, GMD will follow all procedures documented in **Section C: Match Waiver Determination** and processes regarding reporting approved waivers to OVC, as outlined in **Section G: GMD Responsibilities** of this policy. GMD will ensure that all policies and forms related to the Match Waiver process will be made public and available online for anyone to access at any time.

Section A: Request for VOCA Match Waiver

Match waiver requests are generally only considered during the application process. However, there may be times, such as emergency situations or unique or unforeseen situations, when GMD will consider full or partial match waiver requests during an active grant cycle. If a subrecipient needs to request a match waiver outside of the regular application period, the subrecipient must contact their assigned GMD Program or Financial Administrator for instructions.

In times when match is required of subrecipients and GMD is not required to follow the procedures outlined in **Section E: National Emergency Pandemic Mandatory VOCA Match Waiver Process**, applicants will indicate in their application for funds if they intend to request a waiver of match, and will submit a written Match Waiver Request in accordance with instructions specified within the solicitation at the time of application.

Written Match Waiver Requests must include the following information:

1. Brief description of the agency/project and the types of victims served;
2. Amount of required match (before the waiver request);
3. Amount of match the agency is able to provide (if any);
4. Amount of match the agency is requesting to be waived;
5. Brief description of why the full amount of required match is a hardship for the agency and/or a brief description of any change in circumstances of the agency that make it difficult to meet the match requirement; and how the denial of a match waiver request would impact the VOCA project.

All Match Waiver requests must be well justified and must be signed by the applicant agency's signature authority.

Section B: Match Waiver Review

Except in cases where a match waiver request is made outside of the application process, GMD staff will review requests for match waivers during the application review process and share this information with the JPSC GMD during application review meetings. GMD staff will determine if an applicant's match waiver request is justified and will make a recommendation to the GMD Director for approval or denial of the match waiver request. The GMD Director will make the final decision as to the approval or denial of all match waiver requests. The following will be considered when deciding whether or not to approve a match waiver request:

1. Practical and/or logistical obstacles to providing match (e.g. public agencies that do not engage in private fundraising and may have limitations on soliciting contributing funds);
2. Local resource constraints (e.g. rural community with limited local funding availability or volunteer capacity);
3. For subrecipients currently funded with VOCA, the past ability to provide match (GMD and OVC generally expects subrecipients to justify a decrease in the dollar amount of match from the prior funding cycle or year - e.g., by describing a change in circumstances such as loss of funds, etc);
4. An emergency or other unique situation impacting the grantee's ability to provide match.

Section C: Match Waiver Determination

Once a decision on the request to waive the match is made, a Match Waiver Determination Notice form, or other appropriate documentation, will be uploaded to the respective subaward file in IGX. In addition, subrecipients will be notified in writing of the match waiver decision. The match waiver determination will contain at minimum the following information:

1. A brief description of the project/services provided by the grantee;
2. Match determination specifically stating if the waiver is approved or denied. The justification for the decision to either approve or deny the waiver request will be consistent with the considerations under the applicable waiver guidance from OVC;
3. The scope of the waiver and waiver amount (unless specified otherwise by GMD, the waiver amount will indicate an equivalent match waiver percentage to be applied should the project budget change); and
4. Specific information as to the amount/percentage of match being waived outlined by each federal grant award funding the project.

Approved waivers are applicable only during the subgrant award period (not in perpetuity). Agencies should not assume a match waiver request will be approved by GMD and should not expend funds for which they cannot provide match. If GMD denies a match waiver request, GMD will reduce the subaward to the amount the agency is able to match.

Section D: Match Waivers for a Class of Subrecipients

GMD reserves the right to streamline the process and accept and approve match waiver requests for all or a class of subrecipients. In these instances, waivers will be executed via a general match waiver process to expedite the process. If match is waived for all or a class of subrecipients at the time of the application:

1. Subrecipients will be notified via the Award Notification announcement, or other appropriate form of written communication. Information at minimum will include: the subclass of subrecipients for which match will be waived and reason(s) for the waivers.
2. Further written documentation, as needed or appropriate, will be kept in the VOCA Master Award Binders to further document and justify match waivers for OVC compliance monitoring.
3. In this instance, a written Match Waiver Request will not be required from the subclass of subrecipients at the time of application and a Match Waiver Determination Notice will not be provided to the subrecipients.
4. If the subrecipient is awarded, GMD will ensure that the subrecipient's approved budget reflects that match is not required.

If match waivers are given to a class of subrecipients during an active grant cycle, GMD will:

1. Provide written notification to all applicable subrecipients, or another appropriate form of communication, detailing justification for the waiver.
2. In these instances, a written Match Waiver Request will not be required from the subrecipient, though a Match Waiver Determination Notice and/or budget modification that includes all the required information as outlined in **Section C: Match Waiver Determination**, will be provided to the subrecipient and will be uploaded to their subgrant file in IGX.

In these instances, subrecipients have the right to decline any match waiver issued by GMD, or the subrecipient may provide a voluntary match to support the VOCA-funded project.

Section E: Match Waivers for Projects Responding to Mass Violence or Terrorism

In Mass Violence or Terrorism situations, agencies that receive VOCA funds to respond to these incidents will not be required to provide matching funds, as responding to these incidents naturally requires agencies to provide services in an urgent and unanticipated manner and thus will not be held to matching requirements. GMD reserves the right to streamline the process and accept and approve match waiver requests for projects responding to mass violence or terrorism events. When match is waived for projects responding to mass violence or terrorism events, the following procedures will be implemented:

1. Subrecipient will be notified in writing that match is not required.
2. Subrecipients will not be required to submit a Match Waiver Request.
3. GMD will comply with **Section C: Match Waiver Determination** and **Section G: GMD Responsibilities** as outlined in this policy.

Section F: National Emergency Pandemic Mandatory VOCA Match Waiver Process

The National Emergency Pandemic Mandatory Match Waiver mandate established by the [VOCA Fix to Sustain the Crime Victims Fund Act of 2021](#) (Public Law No: 117-27), which amended the Victims of Crime Act (VOCA) of 1984 (codified at 34 U.S.C. § 20101 et seq.) requires GMD to issue match waivers. Unless a national emergency has been declared under the National Emergencies Act (50 U.S.C. § 1601 et seq.) with respect to a pandemic, subrecipients will follow the regular match waiver policy as outlined in this document. When a national emergency is declared during an active award period, the following procedures will be implemented:

1. Subrecipients will not be required to submit a written Match Waiver Request.
2. GMD will comply with **Section C: Match Waiver Determination**, **Section D: Match Waivers for a Class of Subrecipients** (if applicable), and **Section G: GMD Responsibilities** as outlined in this policy.
3. A Match Waiver Determination form, or budget modification will be provided to the subrecipient that includes all required information as outlined in **Section C: Match Waiver Determination**, except that no further justification beyond the fact that the match is subject to mandatory waiver will be required.

GMD will apply the procedures outlined in **Section D: Match Waivers for a Class of Subrecipients** to all active subawards active or solicitations issued during the mandatory match waiver period, except that the subclass of subrecipients for which match will be waived shall be defined as all subrecipients of VOCA funds whose project periods were active during the mandatory match waiver period.

At the time when the national emergency pandemic period has concluded, GMD will honor all match waivers granted during the period until the subaward period for which match was waived has ended. New VOCA subawards made after the end of the mandatory waiver period will no longer qualify for the mandatory match waiver and will follow all processes as outlined in this policy.

Section G: GMD Responsibilities

1. GMD will maintain match waiver determinations with the subaward file in IGX for the duration of the grant record retention period.
2. If applicable, GMD will ensure all Subgrant Award Reports (SAR) are updated within a reasonable time period to reflect full or partial waivers of subrecipient match requirements that have been waived during an award period.
3. GMD will submit the match waiver spreadsheet to OVC via upload in JustGrants, Grant Award Modification (GAM) or other method as requested by OVC no later than 120 days after the Federal Fiscal Year (FFY) end. Using the most recent revised OVC template, the match waiver spreadsheet will list all subrecipient match waivers approved in a FFY, for each relevant federal award.
4. Requests for match waivers submitted by subrecipients 30 days before the subaward project end date, or after that date, must receive prior approval from OVC. GMD anticipates this would only occur in the event of an emergency.
5. All match waivers must be approved and signed by the GMD Director (or other designee).