

Match Waiver Reporting Webinar Transcript

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Jennifer Yoo: Welcome to the OVC Match Waiver Reporting webinar, How to Complete the Match Waiver Spreadsheet, presented by the Office for Victims of Crime.

My name is Jennifer Yoo, and I am a Grants Management Specialist assigned to the State Victim Resource Division within the Office for Victims of Crime, or OVC.

In this webinar, we will review the VOCA program requirements regarding match and match waivers, answer commonly asked questions on OVC's match waiver requirements, outline the steps to complete the OVC match waiver spreadsheet, and provide a list of relevant federal resources and guides to help you navigate determining and reporting match waivers.

To begin, we will review the VOCA program requirements. The final rule for the VOCA Victim Assistance Formula Grant program requires subrecipients to contribute or match not less than 20 percent, cash or in-kind, of the total cost of each project.

The final rule also outlines several exceptions to the project match requirement. Matching requirements are automatically waived for subrecipients that are federally recognized American Indian or Alaska Native Tribes or projects that operate on Tribal lands, and for subrecipients that are territories of the United States or projects that operate therein. The Commonwealth of Puerto Rico is excluded from the list of exempted territories.

Additionally, match can be waived for subrecipients that have applied for and been granted a waiver through their SAAs, or state administering agencies. All waivers granted must be supported by the SAA and justified in writing. For additional details on allowable sources of project match, uses of project match, and requirements for record-keeping for the source and amount of match, please review sections C, D, E, and F of the

final rule, which can be found in the Code of Federal Regulations under 28 C.F.R. chapter 94, section 118.

The VOCA Statute was amended in 2021 with the VOCA Fix to Sustain the Crime Victims Fund Act, resulting in additional VOCA Victim Assistance program requirements regarding match and match waivers. These include the obligations to provide waivers for any matching requirement, in its entirety, for VOCA subrecipients during a pandemic national emergency period and for 1 year after; report the approval of any waiver of match to OVC, including during a national emergency period when waving match is required; and to establish and make public match waiver policies that describe how to request a waiver, the criteria for waiver approval, and the decision and notification process.

In coordination with the updated statute, OVC updated its own match waiver approval process to include the requirement that SAAs revise their match waiver policies to comply with OVC's updated match waiver approval process prior to waving match and report waiver approvals to OVC within 120 days following the end of each federal fiscal year. See the OVC bulletin entitled, "September 2021 Updated Match Waiver Approval Process," for full details and how to implement match waivers outside of a national emergency pandemic period. This resource will also be included at the end of the presentation in the references section.

Next, we will review some commonly asked questions regarding match waivers for VOCA subawards. Question one: Can SAAs waive the match requirement for all subawards issued during a period in which a national emergency has not been declared?

The answer is yes. While state administering agencies are required to waive match during a period in which a national emergency is declared under the national emergencies act with respect to a pandemic, SAAs also have discretion to issue multi-subaward waivers to a group of subrecipients or blanket match waivers on behalf of all subrecipients during non-national emergency periods.

Question two: Do SAAs need to obtain OVC prior approval before granting full or partial match waivers to individual subrecipients or a group of subrecipients?

The answer is no. A state administering agency may waive match either in total or part without OVC prior approval, provided that the SAA complies with the VOCA statute and OVC policy. The amendments contained in the VOCA Fix Act supersede the administrative rule for the VOCA Victim Assistance Formula Grant program that otherwise would require SAAs to submit waiver requests to OVC.

Question three: Are there any restrictions on providing match waivers to multiple subawards or blanket waivers to all subawards issued in a grant funding cycle?

Again, the answer is no. SAAs may issue waivers that apply to more than one subaward at a time, including multi-subaward or blanket match waivers, provided that the SAA includes reasonable and adequate justification pursuant to their own policies and meets the program requirements outlined in VOCA Statute and OVC's 2021 Match Waiver Approval Process. See section D, Waivers for a Class of Subrecipients, of the OVC September 2021 bulletin on Match Waiver Approvals.

At this point in the webinar, we have discussed the requirements and exceptions for providing match as well as the requirements for reporting match waivers. Next, we will outline the process and procedures for reporting match waivers to OVC.

General instructions for reporting match waivers include: SAAs shall report on all subrecipient match waivers approved in a federal fiscal year for each relevant federal award in which match was waived; match waivers should be reported using the OVC match waiver spreadsheet template and submitted through a grant award modification or other method, as requested by OVC; [and] the spreadsheet must be submitted no later than 120 days after the end of the federal fiscal year.

The OVC match waiver spreadsheet is the preferred tool for reporting match waivers to OVC. The spreadsheet template was updated in 2024 to streamline and reduce

administrative burden on SAAs. The template is available for download on OVC's website and can be found on the Victims of Crime Act Administrators page under Victim Assistance Administrators and Match Waivers.

Listed here are the steps to complete the OVC match waiver spreadsheet. These steps are included on the spreadsheet template on the first tab labeled, "Instructions," and will be reviewed in detail over the next several slides.

Step one in completing the match waiver spreadsheet: Select the tab corresponding to the federal VOCA award for the relevant subaward with waived full or partial match during the reporting period. What is reported on the spreadsheet should reflect only the match waivers granted in the prior federal fiscal year, not state fiscal year or other timeframe.

As you can see from the image of the template on this screen, the Instructions page is the first tab, followed by tabs for each federal VOCA formula award by year. Currently, the spreadsheet is open on the tab for the FY 2024 VOCA Victim Assistance award, which is outlined in black. As an example, a subaward made in the federal fiscal year 2025, October 1, 2024, through September 30, 2025, was granted a match waiver and was funded using the VOCA FY 2024 Victim Assistance award, with the award number, 15 POVC-24-GG-12345-ASSI, included at the top. The sub-award and match waived should be reported on this tab of the spreadsheet.

As a reminder, match waived for subrecipients that are exempt from the match requirement should not be included on the match waiver spreadsheet. As discussed earlier, these include American Indian or Alaska Native Tribes, projects that operate on Tribal lands, and/or territories of the United States.

Step two: List each subaward with waived match for the reporting period. Include the state-assigned award number in column A, the subrecipient agency name, as listed on the award agreement, in column B, and the subaward start and end dates in columns C and D. You can see that section outlined in black here on the screen.

In keeping with the same example, we have ABC Victim Services receiving a subaward under FY 24 VOCA Victim Assistance award, 15 POVC-24-GG-12345-ASSI. The subaward number granted by the SAA is VOCA24-ABC123, and the period of performance is October 1, 2024, through September 30, 2025.

Step three: Next, you will input the amount of subaward funding allocated from VOCA in column E within the pre-waiver section, which you can see in orange here and highlighted in black. The spreadsheet will automatically calculate the required to match, which is 20 percent, in column F.

To continue with our example, ABC Victim Services received \$75,000 in VOCA formula award funding for its VOCA24-ABC123 subaward. The required match is \$18,750, and with an effective match percentage, or total match being provided, equal to 25 percent.

Step four: In the next section, Waiver, which you can see in green and highlighted in black on the spreadsheet, we will input the amount of match waived for each subaward. Again, the amount can be a full or partial waiver. The spreadsheet will automatically calculate the new subaward match requirement in column H and the effective match percentage with the waiver in column I.

In this example, the match waived for the subaward was \$9,375, or 50 percent of the required to match. This results in a required match of \$9,375—again, 50 percent—and an effective match percentage with a waiver of 12.5 percent.

Now that we have reviewed the steps for completing the match waiver spreadsheet template, we will discuss some tips and best practices for completing the match waiver spreadsheet.

When copying and pasting data from another source, there is potential for automatic formulas to be erased. Please ensure all fields are completed before submitting. If you

plan to round match amounts, please round them prior to entering the numbers into the spreadsheet. This ensures accuracy and consistency across all subawards.

Please label the spreadsheet with the federal fiscal year reporting period prior to uploading as an attachment to the Grant Award Modification in JustGrants. For example, for the reporting period of October 1, 2024, through September 30, 2025, you can add the title of “FFY 2025 Match Waiver Spreadsheet”.

Another best practice for completing the match waiver spreadsheet would be to delete the example included on each federal VOCA formula award tab in the spreadsheet. It is located on the first line of each tab and contains an example for you to use when understanding how to complete the spreadsheet. Again, it is best practice to delete this example before inputting your own data.

Reporting match waived for subawards funded from multiple VOCA Victim Assistance Formula awards. If SAAs are reporting a match waiver for a subaward that received funding from two or more VOCA Victim Assistance Formula awards, the SAA should report the portion of the subaward and match waiver attributable to each federal VOCA award within the appropriate tab on the spreadsheet.

Using our example from previous slides, subrecipient ABC Victim Services has a pre-waiver total project cost of \$125,000, comprised of \$100,000 of VOCA funds and \$25,000 of match. \$25,000 is from the FY 2023 VOCA award, and \$75,000 is from the FY 2024 VOCA award. The SAA is granting a waiver for 50 percent of the match requirement for both awards. This results in \$3,125 waived for the FY 2023 award, and \$9,375 match waived for the FY 2024 award.

The chart below outlines how to report the match waiver for both subawards. On the FY 2023 tab, you would report the \$25,000 in VOCA funding and \$3,125 in match waived. And on the FY 2024 tab, you would report \$75,000 in VOCA funding and \$9,375 in match waived.

The final step in reporting match waivers to OVC is submitting the spreadsheet via a Grant Award Modification, or GAM, in JustGrants. To submit a GAM in JustGrants, follow the instructions in the Job Aid Reference Guide and e-learning videos available on the JustGrants Grant Award Modification Training page. The link to these resources is provided on the next slide.

When submitting a GAM for the match waiver spreadsheet, select Programmatic as the Type of Award Change and Programmatic Costs as the Award Change Subtype under the GAM selection drop-down menus. Attach the completed OVC match waiver spreadsheet to the GAM.

A common error might be only submitting the spreadsheet via GAM to the most recently received VOCA Victim Assistance award. Remember, the completed spreadsheet should have included match waivers provided for all VOCA Victim Assistance awards during the reporting period and should be uploaded to all the awards represented in the spreadsheet.

As in our previous example, if tabs for FY 2023 and FY 2024 include subawards with waived match, then a GAM must be created for each of those VOCA awards in JustGrants.

Resources on match waivers and reporting match waivers to OVC are included on this slide. Please visit the VOCA Administrators webpage on the OVC site and the Match Waiver webpage within the Victim Assistance Administrators section.

The recording of this webinar and the current match waiver spreadsheet template will be posted on this page. For trainings and instructions on how to complete Grant Award Modifications in JustGrants, please visit the JustGrants training page for GAMs.

Also included are a list of references for the statutes and regulations concerning VOCA match requirements and match waivers mentioned in this training.

Thank you for viewing this presentation. Please contact your OVC assigned grant manager with any additional questions that were not addressed in this webinar.