

VOCA Match Reminders

Each sub-recipient must maintain records that clearly show 1) the source and amount of the contributions, 2) the period of time for which the contributions were allocated, and 3) the basis for determining the value.

Match must be “derived from non-federal sources”¹ and is “restricted to the same uses, and timing deadlines for obligation and expenditure, as the project's VOCA funding.”

MATCH SOURCE	CALCULATION GUIDANCE	DOCUMENTATION
Cash & Non-VOCA Funded Victim Assistance Activities	<p>Cash = “the value of [other] direct funding for the project”</p> <p>Cash = Non-federal funds (state general funds, UW, foundations, fundraising/donations) supporting a portion of the VOCA-funded project.</p> <p>Victim Assistance Activities = “performing direct service, coordinating, or supervising those services, training victim assistance providers, or advocating for victims”</p>	<p>Documentation Example: Bookkeeping program generated P&L by class (project cost-center) showing income of \$5,000 from UW and associated \$5,000 in CAC-related expenses.</p>
Volunteered Professional or Personal Services	<p>The value should “be consistent with the rate of compensation (which may include fringe benefits) paid for similar work in the program, but if the similar work is not performed in the program, the rate of compensation shall be consistent with the rate found in the labor market in which the program competes”</p> <p>“Volunteer services shall be substantiated by the same methods used by the sub-recipient for its paid employees (generally, this should include timesheets substantiating time worked on the project).”</p>	<p><i>Documentation Example:</i> Helpline advocates who are not paid a stipend but volunteer their time should record their time in the same way as the paid advocates and should have their time valued at the same rate.</p>
Materials/Equipment	<p>“the value placed on lent or donated equipment shall not exceed its fair market value;”</p>	<p><i>Documentation Example:</i> Internet search for sales price for similar items. (Amount discounted if used.)</p>
Space and Facilities	<p>“The fair rental value of comparable space and facilities as established by an independent appraisal of comparable space and facilities in a privately-owned building in the same locality.”</p>	<p><i>Documentation Example:</i> Lease showing discounted² monthly/annual rate with email from landlord indicating what other tenants are charged.</p> <p><i>Documentation Example:</i> Lease showing no monthly/annual rate for space.</p>

¹ All quotes are from the [VOCA Victim Assistance Program Guidelines](#) as modified by the most recent (2016) rules promulgated by the Office of Victims of Crime. Emphasis added.

² Discount = “the difference between what the sub-recipient paid and what the provider's nominal or fair market value is for the good or service.”