

§ 90.18

projects described in a State's implementation plan. Section 2002(f). A 25% non-Federal match is required. This 25% match may be cash or in-kind services. States are expected to submit a narrative that identifies the source of the match.

(b) In-kind match may include donations of expendable equipment, office supplies, workshop or classroom materials, work space, or the monetary value of time contributed by professional and technical personnel and other skilled and unskilled labor if the services they provide are an integral and necessary part of a funded project. The value placed on loaned or donated equipment may not exceed its fair rental value. The value placed on donated services must be consistent with the rate of compensation paid for similar work in the organization or the labor market. Fringe benefits may be included in the valuation. Volunteer services must be documented and, to the extent feasible, supported by the same methods used by the recipient organization for its own employees. The value of donated space may not exceed the fair rental value of comparable space as established by an independent appraisal of comparable space and facilities in a privately owned building in the same locality. The basis for determining the value of personal services, materials, equipment, and space must be documented.

(c) The match expenditures must be committed for each funded project and cannot be derived from other Federal funds. Nonprofit, nongovernmental victim services programs funded through subgrants are exempt from the matching requirement; all other subgrantees must provide a 25% match.

(d) Indian tribes, who are subgrantees of a State under this Program, may meet the 25% matching requirement for programs under this subpart B by using funds appropriated by Congress for the activities of any agency of an Indian tribal government or for the activities of the Bureau of Indian Affairs performing law enforcement functions on any Indian lands.

(e) All funds designated as match are restricted to the same uses as the Violence Against Women Program funds and must be expended within the grant

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period. The State must ensure that match is identified in a manner that guarantees its accountability during an audit.

§ 90.18 Non-supplantation.

Federal funds received under this part shall be used to supplement, not supplant non-Federal funds that would otherwise be available for expenditure on activities described in this part. Monies disbursed under this Program must be used to fund new projects, or expand or enhance existing projects. The VAWA funds cannot be used to supplant or replace existing funds already allocated to funding programs. Grant funds may not be used to replace State or local funds (or, where applicable, funds provided by the Bureau of Indian Affairs) that would, in the absence of Federal aid, be available or forthcoming for programs to combat violence against women. This requirement applies only to State and local public agencies. Section 2002(c)(4).

§ 90.19 State office.

(a) *Statewide plan and application.* The chief executive of each participating State shall designate a State office for the purposes of:

(1) Certifying qualifications for funding under this subpart B;

(2) Developing a Statewide plan for implementation of the grants to combat violence against women in consultation and coordination with nonprofit, nongovernmental victim services programs, including sexual assault and domestic violence service programs; and

(3) Preparing an application to obtain funds under this subpart B.

(b) *Administration and fund disbursement.* In addition to the duties specified by paragraph (a) of this section, the office shall:

(1) Administer funds received under this subpart B, including receipt, review, processing, monitoring, progress and financial report review, technical assistance, grant adjustments, accounting, auditing and fund disbursements; and

(2) Coordinate the disbursement of funds provided under this part with other State agencies receiving Federal, State, or local funds for domestic or