

What is “supplanting?”

Supplanting happens when a tribal entity uses federal grant funds for a planned expenditure to replace tribal funds in an existing budget. Supplanting is **not** allowed with Department of Justice (DOJ) grant funds. There are both statutory and agency-specific rules against supplanting. Records of changes in budget allocations, such as committee meetings or council resolutions, should be retained and available as supporting evidence that no supplanting occurred.

What is an example of supplanting?

A tribal victim services program has an approved budget to purchase three new laptops during its current fiscal year using funds from DOJ grant #1. During the year, the program received a new DOJ grant #2 to expand its existing program. The program cannot purchase the laptops with the DOJ grant #2 because it already planned to purchase them with DOJ grant #1 funds.

Is supplanting allowed?

No.

What are “duplicative costs?”

Duplicative costs are costs paid when the exact same cost or activity were already paid for from another source of funding.

What is an example of duplicative costs?

An entity receives a Tribal Victim Services Set-Aside (VSSA) award to hire a full-time staff program outreach advocate. It hires one person and charges 100% of the personnel/benefits costs to the VSSA award. The same entity receives a Coordinated Tribal Assistance Solicitation (CTAS) award to hire a half-time outreach advocate. The work is done by the program outreach advocate hired under the VSSA award. If the entity charges any of the personnel/benefits costs of the program outreach advocate to the CTAS award, it would be a duplicative cost.

Are duplicative costs allowed?

No.

What is “supplementing?”

Supplementing happens when a tribal entity uses federal grant funds in combination with tribal funds for a planned expenditure in an existing budget. Supplementing is encouraged to leverage federal funds.

What is an example of supplementing?

- ◆ A tribal entity has two advocates (A and B) for an existing crisis advocacy program funded by DOJ grant #3.
- ◆ The entity receives a new DOJ grant #4 to hire a court advocate (C) for a court advocacy program. It hires one of the advocates from the crisis advocacy program who is an attorney but has NOT been doing legal advocacy in the crisis advocacy program.
- ◆ The entity uses DOJ grant #3 to hire a new crisis advocate (D). This would be supplementing because the program used its own funds to supplement the new federal award rather than reduce its program resources because it received new federal funding.

CRISIS ADVOCACY PROGRAM, DOJ GRANT #3

COURT ADVOCACY PROGRAM, DOJ GRANT #4

Crisis Advocate A

Crisis Advocate B



Court Advocate C

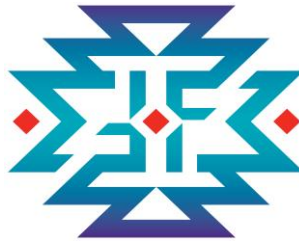
Crisis Advocate D

What are the rules for supplanting and supplementing?

Grantees must document any reduction in non-federal (i.e. tribal) funds appropriated or allocated for a purpose and explain that non-federal funds were not reduced only because federal funding became available to the grantee.

Resources

- ◆ **DOJ Grants Financial Guide**
https://www.ojp.gov/sites/g/files/xyckuh241/files/media/document/DOJ_FinancialGuide_1.pdf
- ◆ **U.S. Department of Justice Coordinated Tribal Assistance Solicitation (CTAS) Fiscal Year 2021 Frequently Asked Questions**
<https://www.justice.gov/otj/page/file/1364801/download>



The **OVC Tribal Financial Management Center (OVC TFMC)** provides **training, technical assistance, and resources** to support American Indian and Alaska Native communities as they successfully manage the financial aspects of their federal awards. OVC TFMC also offers support via our Virtual Support Center (VSC) to Office for Victims of Crime (OVC) grantees and those seeking federal funding from OVC for the first time. **Email questions or requests for grant financial management technical assistance to TFMC@OVCTFMC.org** or call **703.462.6900**. Visit OVCTFMC.org for additional resources and information.

Feedback Requested

OVC TFMC will continually work to provide resources to support grantees as they successfully manage their OVC financial awards. Your feedback assists us in creating these resources to meet your needs. To help us provide the most useful resources, we would appreciate your feedback on this guide sheet. Please send any comments or suggestions to Evaluation@OVCTFMC.org.

This product was supported by contract number GS-00F-010CA, awarded by the Office for Victims of Crime, Office of Justice Programs, U.S. Department of Justice. The opinions, findings, and conclusions or recommendations expressed in this product are those of the contributors and do not necessarily represent the official position or policies of the U.S. Department of Justice.

This resource has been carefully prepared by the OVC Tribal Financial Management Center (TFMC) for general financial management informational purposes only. This resource does not constitute legal, accounting, tax, or other professional advice. While OVC TFMC makes every effort to update content on a regular basis, we recognize each grantee's unique operating environment. OVC TFMC recommends consultation with independent advisors as well as review of the most recent versions of the [DOJ Grants Financial Guide](#) and the [OMB Uniform Guidance](#) when making any decisions about your award, requirements, or individual circumstances.