

Supplement not Supplant

SUPPLANTING: Illegal use of grant funds to pay for ongoing activities already budgeted or for the usual activities assigned to a position.

SUPPLEMENTING: The intended, legal use of almost all grant funds; wherein, funds are spent in addition to existing district or college funds, rather than replacing them (in contrast to supplanting, see above).

- **What does supplanting mean?** Supplanting means replacing college operational funds with grant funds. Most funding sources stipulate that their funds cannot be used to supplant college funds. The Project Director must monitor all expenditures and budget revisions carefully to ensure this does not happen. Top administrators do not always understand this so if you are feeling pressured, contact your grants accountant or District Grants for assistance in explaining the requirements to upper management.
- **Could you give me a couple of examples of supplanting?** Sure. If the tutoring center has an annual budget of \$30,000 to hire tutors and your grant is going to provide an additional \$10,000 and the college's operational budget for tutoring decreases to \$20,000, you have just used grant funding to supplant rather than supplement the budget. Here's a second example: If an administrator is supposed to be devoting 25% of his or her time on the project, but hasn't been relieved of or shifted 25% of his or her regular duties, this is supplanting. With the second example, there may be instances where the work of the grant is so integral to what the administrator's position responsibilities are anyway that no redistribution of work is needed but this should be discussed upfront with grants accounting and with the director of Grants Development and Management.

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- Auditors presume supplanting occurs if federally funded services were provided with nonfederal funds in the prior year. Exception: if SEA or LEA (state/local eligible agencies) demonstrates it would not have provided services if the federal funds were not available OR no non-federal resources available this year (be prepared to present documentation and budget history) (source: Brustein & Manasevit 2008)
- If an existing position has been modified to include Perkins related functions and percentage of funding is equal to percentage of effort, this is considered supplemental (not supplanting) and is acceptable.

Professional Development – Guidance from ADE: “Perkins funding used for conferences will be limited to program and CTE specific conferences. Please identify specific conferences on your application. Funds are intended to directly impact the quality of CTE programs.” **NOTE** – per a recent audit at ADE, any conferences that include costs for separate and identifiable entertainment events must be covered by alternative sources (likely, the individual)