

## Duplication of Benefits Guide

*This document is meant as an informational guide to assist an entity in conducting a Duplication of Benefits analysis, but every entity and program are different which may result in variations to the analysis needing to be conducted. This is merely a reference starting point, and does not supplant the need for thorough research and understanding of federal, local and other requirements.*

ARPA grantees are required to avoid a duplication of benefits. A duplication of benefits occurs when the amount of the assistance exceeds the total identified need. An analysis should be conducted by the grantee before assistance is provided and should only pay for needs not met by other sources. Listed below are some best practices followed by calculation steps to determine if there is a duplication of benefits.

### **Best Practices/Administrative Steps**

1. Identify potential assistance from federal and state government, County agencies, and private or nonprofit charity organizations (covered assistance) that it reasonably expects to be in a project or to otherwise be received by a beneficiary of ARPA assistance.
2. All applicants for assistance with ARPA funds should be required to identify their other sources and amounts of covered assistance (sources and uses), and to certify that the ARPA assistance requested does not duplicate other covered assistance that has been received or is reasonably expected to be received.
3. In any application for ARPA assistance, require beneficiaries to agree to repay any assistance later received for the same purpose as the ARPA funds.
4. In conjunction with its actions to prevent fraud, waste, and abuse; employ data systems, data sharing, and data matching to identify duplication of benefits. Enter into data-sharing agreements with relevant federal and state agencies and other entities, as appropriate.
5. Include duplication of benefits among review criteria in monitoring for compliance with applicable laws, regulations, and other authorities.

### **Conducting the Duplication of Benefits Analysis**

A grantee may complete a duplication of benefits analysis by developing an overall budget for COVID-19 preparation, prevention and response that demonstrates the funding need for the activity and the funding reasonably anticipated. (This has been described as similar to a “sources and uses” analysis for a housing or economic development project.)

This budget should include all Federal and non-Federal funding, including in-kind donations. If the budget shows that the need is greater than the funding sources, there is no duplication of benefits. When assistance is provided to individuals, the duplication of benefits analysis must examine other sources the person has or will receive for the same purpose.



**Sources and Uses Calculation**

- 1) Identify total need prior to assistance (the need of an applicant or a city/county).
- 2) Identify potentially duplicative assistance. Are other agencies or government entities receiving ARPA funds? If so, will funds be used for a different purpose?
- 3) Subtract all assistance found to be duplicative, resulting in the maximum potential award amount, or unmet need. See example below.

**DUPLICATION OF BENEFITS CHECK**

Funding Sources	Amount Received	Unmet Need
		XXXX
Insurance proceeds	Minus Amount	
Charitable contributions	Minus Amount	
Non Profits	Minus Amount	
Other Funding sources (list all)	Minus Amount	
Total Amount received	XXXX	XXXX
Balance		XXXX***

\*\*\* If this amount is greater than zero then a duplication of benefits exists

**Statutory and Legislative References**

- PL 116-94, December 20, 2019, 133 Stat 2534 – Division A,
- Title V PL 116-93, December 20, 2019, 133 Stat 2317 – Division C,
- Title VII Section 601(d) of the Social Security Act, as added by section 5001 of the CARES Act
- Uniform Guidance 2 C.F.R. §200
- 45 CFR Part 75 effective December 26, 2014 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Health and Human Service awards
- U.S. Department of the Treasury Coronavirus State and Local Fiscal Recovery Funds Interim Final Rule, 31 CFR Part 35 RIN 1505-AC77, §35.6
- The Stafford Act, 42 U.S.C. § 5121 at § 312
- 44 CFR § 206.191

**Note: For additional guidance see link to webinar conducted on July 28th (once title and link are known will add)**