

**Clark County Social Service
Duplication of Benefits
County and State Cares Act Funding
Policy & Procedures**

Background

In the administration of the CDBG-CV program, Clark County will implement the below Duplication of Benefits (DOB) Policy to assure beneficiaries do not receive DOB.¹ DOB refers to a situation where a beneficiary receives assistance from multiple sources (e.g., Treasury Coronavirus Relief Funds, FEMA, ESG or ESG-CV, CDBG-CV, HOPWA or HOPWA-CV, HOME, state housing assistance, non-profits, local organizations, private insurance, etc.), and the total assistance amount exceeds the need for a particular recovery purpose. This ensures that beneficiaries receive assistance to the extent that the recovery need has not been fully met. Receiving DOB could result in required repayment of duplicative funds and de-obligation of funding. DOB policies apply to any recipient of ESG-CV/CDBG-CV funds, including individuals, property and business owners, non-profits, and local governments. A grantee may not make a blanket determination that a duplication of benefits does not exist for all beneficiaries or recipients under the ESG-CV/CDBG-CV programs or activities. As a result, all COVID-19 prevention, preparation, and response funds must be governed by policies and procedures to prevent duplication of benefits.

Definition of Duplication of Benefits

A duplication of benefits (DOB) occurs when a person, household, business, government, or other entity receives financial assistance from multiple sources for the same purpose, and the total assistance received for that purpose is more than the total need for assistance. Within the ESG-CV/CDBG-CV programs, all grantees are bound by Section 312 of the Stafford Act, as amended, and the OMB Cost Principles within 2 CFR 200 that require that all costs must “be necessary and reasonable for the performance of the Federal award”.

¹ In accordance with Section 312 of the Robert T. Stafford Act, as amended, 76 FR 71060 published November 16, 2011, 84 FR 28848 published June 20, 2019, and 84 FR 28836 published June 20, 2019.

Duplication of Benefits Policy

In accordance with the Coronavirus Aid, Relief, and Economic Security Act (Pub. L. 116–136) (CARES Act), the U.S. Department of Housing and Urban Development (HUD) and the State of Nevada allocated Emergency Solutions coronavirus response (ESG-CV) and Community Development Block Grant coronavirus response (CDBG-CV) funds to Clark County to prevent, prepare for, and respond to coronavirus. Recipients of ESG-CV and CDBG-CV funds must develop procedures to prevent any Duplication of Benefits (DOB) as required by section 312 of the Stafford Act, as amended by section 1210 of the Disaster Recovery Reform Act of 2018 (division D of Public Law 115–254; 42 U.S.C. 5121 et seq.). This policy outlines procedures for Clark County Social Service subgrantees that administer ESG-CV and CDBG-CV programs.

The Subgrantees must use a DOB Certification form to evaluate applications for assistance. The applicant must sign the Duplication of Benefits Certification form, which documents other assistance received or anticipated and includes an agreement to repay any duplicative ESG-CV/CDBG-CV benefit. To document compliance with DOB requirements, grantees must keep the DOB Certification, and applicable supporting documentation regarding other assistance received or anticipated in each applicant file.

Applicability

This policy is applicable to all subgrantees responsible for the implementation of programs and projects funded under the Clark County Social Service ESG-CV/CDBG-CV grants. For the purposes of this policy, an “applicant” may be a subgrantee or direct beneficiary.

Procedures

Clark County Social Service will follow, and Subgrantees must incorporate the following procedures into their policies and procedures for ESG-CV/CDBG-CV assisted programs.

A. Identify Applicant's Total Need

- a. Applicants indicate total need in the ESG-CV/CDBG-CV Applicant Duplication of Benefits Certification.
- b. The subgrantee must verify that the applicant's request is associated with an action to prevent, prepare for, or respond to coronavirus. The subgrantee must maintain applicable supporting documentation.

- c. All costs included in total need must be reasonable and necessary. The applicant must provide applicable supporting documentation.
- d. The assessment of total need must consider in-kind donations of materials or services that are known to the grantee at the time it calculates total need and makes the award. In-kind donations are non-cash contributions, such as donations of professional services, use of construction equipment, or contributions of building materials. In-kind donations are not “financial assistance” that creates a DOB under the Stafford Act, but they do reduce the amount of ESG-CV/CDBG–CV assistance for unmet need because the donated goods or services reduce activity costs.
- e. Grantees may not use ESG-CV/CDBG-CV funds to reimburse costs paid by subsidized loans and the calculation of total need may not include such costs.

B. Identify Total Assistance Received or Anticipated

- a. Applicants indicate total assistance received or anticipated in the ESG-CV/CDBG-CV Applicant Duplication of Benefits Certification form.
- b. Applicants must provide applicable supporting documentation for any sources of funding cited in the total assistance received or anticipated calculation worksheet.
- c. The subgrantee must review and evaluate applicant-provided data regarding total assistance received or anticipated. The grantee must request clarification and/or additional supporting documentation to address any inconsistencies or omissions.
- d. Types of Resources Included in Total Assistance
 - i. Total assistance includes resources such as cash awards, insurance proceeds, grants, and loans received or anticipated by each ESG-CV/CDBG–CV applicant, including awards under local, state or federal programs² and from private or nonprofit charity organizations. “Anticipated” assistance means assistance likely to be received by acting reasonably to evaluate need and the resources available to meet that need.
 - ii. Subsidized Loans
 - a. Subsidized loans (including forgivable loans) are loans other than private loans. Subsidized loans may also be available from other sources.

² For reference, HUD's guidance document "[CARES Act Programs through SBA, FEMA, IRS, Treasury, USDA, and HHS for CDBG Grantees' Awareness for Duplication of Benefits](#)" provides a summary of federal CARES Act programs.

Subsidized loans are assistance that must be included in the DOB analysis, unless an exception regarding declined or cancelled subsidized loans applies.

b. Declined or cancelled subsidized loans are not a duplication and are not included in the DOB analysis.

- iii. Total assistance does not include personal assets such as money in a checking or savings account (excluding insurance proceeds or disaster assistance deposited into the applicant's account); retirement accounts; credit cards and lines of credit; in-kind donations (although these non-cash contributions known to the subgrantee reduce total need); and private loans.

C. Exclude Non-Duplicative Assistance

a. Applicants indicate non-duplicative assistance in the ESG-CV/CDBG-CV Applicant Duplication of Benefits Certification form.

b. The grantee must review and evaluate applicant-provided data regarding non-duplicative assistance. The subgrantee must request clarification and/or additional supporting documentation to address any inconsistencies or omissions.

c. Exclude assistance that is:

- i. Provided for a different purpose.
- ii. Provided for the same purpose (eligible activity), but for a different, allowable use (cost).

D. Identify DOB amount and calculate the total ESG-CV/CDBG-CV Award

a. After evaluating and verifying applicant-provided data, the subgrantee must use the Duplication of Benefits Calculation Worksheet³ to identify the DOB amount and calculate the total ESG-CV/CDBG-CV award.

b. Steps

- i. Identify total need
 - ii. Identify total assistance
 - iii. Subtract exclusions from total assistance to determine the amount of the DOB
 - iv. Subtract the amount of the DOB from the amount of the total need to determine the maximum amount of the ESG-CV/CDBG-CV award.
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- c. Considerations
 - i. Apply program cap, if applicable.

F. Reassess Unmet Need When Necessary

- a. If other resources become available to pay for the costs of an activity, thereby reducing the need for ESG-CV/CDBG-CV funding, the grantee must reevaluate the Total Assistance available calculation and adjust the ESG-CV/CDBG-CV award accordingly.

Recordkeeping

A. Policies and Procedures

- a. A subgrantee must incorporate this policy notice into its applicable program policies and procedures for implementing ESG-CV/CDBG-CV funded activities.
- b. To implement DOB policies and procedures, subgrantees must use appropriate certification forms, as developed by Clark County and the State of Nevada, including but not limited to:
 - i. ESG-CV/CDBG-CV Applicant Duplication of Benefits Certification form.
 - ii. DOB Calculation worksheet
- c. Subgrantees may develop applicant recapture policies and procedures, as Subgrantees will be responsible for returning to Clark County Social Service any assistance provided for duplicated benefits to program applicants.
- d. Subgrantees must identify a method to monitor compliance for one year following the completion of the activity for which funds were awarded.

B. Applicant Records

- a. Subgrantees must maintain records for each applicant, including, but not limited to:
 - i. ESG-CV/CDBG-CV Applicant Duplication of Benefits Certification form.
 - ii. Documentation of Total Need
 - a. Documentation to verify that the applicant's request is associated with an action to prevent, prepare for, or respond to coronavirus.

- b. Documentation that costs included in total need are reasonable and necessary.
- iii. Duplication of Benefits Calculation Worksheet that includes:
 - a. Identification of unmet need
 - b. Identification of all sources of assistance provided to applicant
 - c. Identification of those sources that are duplicative (with comments as needed)
 - d. Final award calculation
- iv. Supporting documentation for any sources of funding cited by the applicant as assistance received or anticipated.