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1. What is a duplicative cost?

A duplicative cost is an unallowable expense that results from a Contracting Entity (CE) paying for the same service under multiple contracts using federal funding. Duplicate costs occur when a CE enters a contract for a service currently provided by TDA or partners of TDA, including Education Service Centers (ESCs) and the Institute of Child Nutrition (ICN).

2 CFR 200.318(d) states a non-Federal entity's procurement procedures must avoid the acquisition of unnecessary or duplicative items. Appropriate analysis for purchases must be considered to determine the most economical approach.

TDA has identified duplicative costs stemming from CEs hiring consultants and/or representatives to provide operational services and support currently supported/sponsored by TDA and TDA partners. CEs may not use federal child nutrition funds for these duplicative contracts.

2. How can a CE determine if costs are duplicative?

CEs should evaluate their need and assess whether the service desired falls into those provided by TDA or its partners. CEs may not hire consultants for compliance training or technical assistance, as this is the responsibility of TDA and ESCs. However, items such as recipe development and/or marketing or promotions to support quality meals are appropriate consultant uses.

The CE should review the current training and services available from TDA, ICN, the ESC, or another contracted vendor before hiring consultants or staff for activities that are potentially duplicative. The CE should also review the current chart of potential duplicative costs available in question 6.

3. Are CEs required to request approval to hire a consultant prior to approving a contract?

No. However, CEs are strongly encouraged to evaluate whether a scope of work is duplicative prior to entering an agreement. If an agreement is determined duplicative during an administrative review, funds will need to be repaid to the child nutrition fund from local sources.
4. Is it a duplicate cost to attend a conference or TDA sponsored training?

No.

5. Who can assist a CE with questions regarding duplicative costs?

If a CE has questions regarding duplicative costs, they may reach out to TDA at 888-TEX-MEAL or contact their ESC.

6. Does TDA have a list of allowable and unallowable costs related to duplicative services?

Yes. Below is a chart outlining examples of allowable and duplicative costs.

<table>
<thead>
<tr>
<th>Approved Costs</th>
<th>Duplicative Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attendance at trainings at ESCs, TASBO, or other school nutrition training or conferences.</td>
<td>Daily operational compliance</td>
</tr>
<tr>
<td>Training in leadership, communications, media training, etc.*</td>
<td>Compliance topics</td>
</tr>
<tr>
<td></td>
<td>Reminder binder preparation</td>
</tr>
<tr>
<td></td>
<td>Administrative review preparation</td>
</tr>
<tr>
<td></td>
<td>Training already offered by ESCs, TDA, or ICN</td>
</tr>
</tbody>
</table>

*Need to be evaluated on a case-by-case basis.

7. Where can a CE find more information on duplicative costs?

Information on duplicative costs is referenced in 2 CFR 200.318(d).
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   1400 Independence Avenue, SW  
   Washington, D.C. 20250-9410; or
2. fax: (833) 256-1665 or (202) 690-7442; or
3. email: program.intake@usda.gov.

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