



# Affordable Housing Development Fund – Round 3 Subrecipient Billing Guide

May 2023

## Version History

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1	5/15/23	-	Initial Version

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## Purpose

The purpose of this guide is to assist Subrecipients with the payment process for allowable and eligible Community Development Block Grant-Disaster Recovery (CDBG-DR) expenses.

This guide is applicable specifically to Subrecipients funded in the Community Development Affordable Housing Development Program – Round 3.

## Introduction

CDBG-DR funds are reimbursable or payable to the Subrecipient by NCORR, if NCORR has found all of the expenses incurred by a Subrecipient's project to be eligible, necessary, reasonable, allowable and allocable to the CDBG-DR program.

It is the Subrecipient's responsibility to be knowledgeable and compliant with the following regulations, prior to incurring expenses:

- 2 CFR § 200, including all of Subpart E Cost Principles

Knowledge of 2 CFR 200 prior to incurring expenses will ensure the appropriate, effective, timely, and eligible use of CDBG-DR funds. Each Subrecipient is responsible for monitoring contractors<sup>1</sup> and project progress, in accordance with these requirements as well. It is the responsibility of the Subrecipient to pay each contractor.

NCORR will make payments to Subrecipients only, not individual contractors.

Pursuant to 2 CFR § 200.302(a), the Subrecipient's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required to demonstrate the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Subrecipient Agreement and CDBG-DR grant.

Furthermore, Subrecipients must maintain accounting systems that provide for clear, real-time tracking of costs and targets related to the CDBG-DR grant, including by national objective, by most impacted and distressed geographies (MID), and by targets outlined in the Subrecipient Agreement (SRA).

## Cost Allocations

Cost principles are those common principles detailed in 2 CFR §200.400 (Subpart E–Cost Principles). The information that follows describes how costs are classified. The Office of Management and Budget (OMB) and The US Department of Housing and Urban Development (HUD) identify three specific attributes related to costs:

- Allowability
- Reasonableness
- Allocability.

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<sup>1</sup> For the purpose of this guide the term *contractor(s)* is all-inclusive of any work performed by a company or individual outside of the Subrecipient's in-house staff.

## Allowable Costs (2 CFR § 200.403)

All costs incurred by the Subrecipient must be eligible as described. Eligible costs are those that conform to HUD CDBG-DR requirements, including limitations and waivers described in applicable Federal Register Notices, comply with federal cost principles, and align with all associated cross-cutting federal requirements (Davis-Bacon and Related Acts, Environmental requirements, etc.) and State and Local law.

Pursuant to 2 CFR § 200.403, costs must meet the following general criteria in order to be allowable as a charge against any Federal award:

1. Costs must be necessary and reasonable for the performance of the Federal award and be allocable to that award and not to a different award;
2. Costs must conform to any limitations or exclusions set forth in 2 CFR § 200 or in the Federal award as to types or amount of cost items;
3. Costs must be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the Subrecipient;
4. Costs must be accorded consistent treatment;
5. Costs must be determined in accordance with generally accepted accounting principles (GAAP);
6. Costs must be adequately documented.

Federal requirements place limitations on specific items of costs, including prohibiting certain costs from being charged to a federal award (notable examples include expenditures for lobbying, alcohol, and payment on uncollectable debts). These requirements are specific and enumerated in 2 CFR § 200.420 – § 200.475. Subrecipients should reference these requirements and become familiar with them in order to carry out the CDBG-DR Federal program.

Costs must be necessary expenditures of Federal funding in order to meet program objectives. Unnecessary costs are those that are not required to achieve the objectives of the Subrecipient Agreement or not related to the CDBG-DR program.

## Reasonable Costs (2 CFR § 200.404)

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration must be given to:

1. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award;
2. The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining;
3. Federal, state, local, and other laws and regulations; and terms and conditions of the Federal award;
4. Market prices for comparable goods or services for the geographic area;
5. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the Subrecipient; and
6. Whether the Subrecipient significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the cost.

## Allocable Costs (2 CFR § 200.405 and § 200.406)

A cost is allocable to a particular grant, Subrecipient Agreement, vendor contract, program or other cost objective if the goods or services involved are chargeable or assignable to that cost objective in accordance with relative benefits received. This standard is met if the cost:

- Is incurred specifically for that cost objective;
- Benefits both that cost objective and other work of the Subrecipient and can be distributed in proportions that may be approximated using reasonable methods; and
- Is necessary to the overall operation of the Subrecipient and is assignable in part to the specified cost objective in accordance with 2 CFR § 200.

Any cost allocable to a particular cost objective may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons.

If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit.

Costs should only be charged net of all applicable credits. Applicable credits refer to those receipts or reduction-of-expenditure-type transactions that offset or reduce expense items allocable to the cost objective. Examples include:

1. Purchase discounts;
2. Rebates or allowances;
3. Recoveries or indemnities on losses;
4. Insurance refunds or rebates; and
5. Adjustments of overpayments or erroneous charges.

## Section 3

Section 3 of the Housing and Urban Development Act of 1968 requires that grantees, subgrantees, subrecipients, contractors, subcontractors, and/or developers funded in whole or in part by CDBG-DR funding, to the greatest extent feasible, extend hiring opportunities and contracts to Section 3 eligible residents and businesses. The recent Final Rule for Section 3 was adopted in November 2020 and is found at 24 CFR Part 75. For those entities that receive more than \$200,000 in HUD CDBG-DR assistance (24 CFR Part 75.3(a)), NCORR requires that an approved Section 3 Plan be in place before the project is awarded.

Section 3 required reporting procedures, forms and other tools can be found at <https://www.hudexchange.info/programs/section-3/resources-and-tools/#section-3-tools>

## Subrecipient Payment Set-Up

NCORR is unable to process any request for payment without first receiving the following information from the Subrecipient:

- Authorized Signatories Form (**Appendix A**)
- Direct Deposit Authorization Form (**Appendix B**) – if the Subrecipient elects to use direct deposit
- North Carolina Office of State Controller Tax ID form (**Appendix C**)

## Authorized Signatories Form

The Subrecipient must identify the persons responsible for both contractual documents (executed Subrecipient Agreement, associated amendments, and various program certifications) and financial documents (requests for payment, issuance of check) on the Authorized Signatories Form:

- Signatures of the persons authorized by the local governing body to sign these documents for the Subrecipient;

- A copy of the resolution passed by the city council or county commissioner's court authorizing the signatories (by job title is recommended);
- If an authorized signatory of the Subrecipient changes (due to elections, illness, resignations, etc.), the form and resolution must be updated.

These documents must be submitted electronically in PDF format in SharePoint (instructions included in the *SharePoint instructions for submission* section of this guide). The Subrecipient must keep a hard copy of all documents on file for the purposes of record retention and monitoring.

## Direct Deposit Authorization Form

The Subrecipient is strongly encouraged to authorize direct deposit to receive payments from a state agency posted directly to the local bank account. Subrecipients should complete the Direct Deposit Authorization Form (**Appendix B**) and submit electronically in PDF format in SharePoint (instructions included in the *SharePoint instructions for submission* section of this guide). After the form is submitted and subject to a 30-day processing period, grant payments will be deposited using this method. The Subrecipient must keep a hard copy of all documents on file for the purposes of record retention and monitoring.

## NC Office of State Controller Tax ID form

The Subrecipient must provide the appropriate Taxpayer Identification Number (EIN, SSN, or ITIN) type and enter the 9-digit ID number on this form (**Appendix C**). The U.S. Taxpayer Identification Number is being requested per U.S. Tax Law. The NC Office of the State Controller will not accept IRS Form W-9 in lieu of this form.

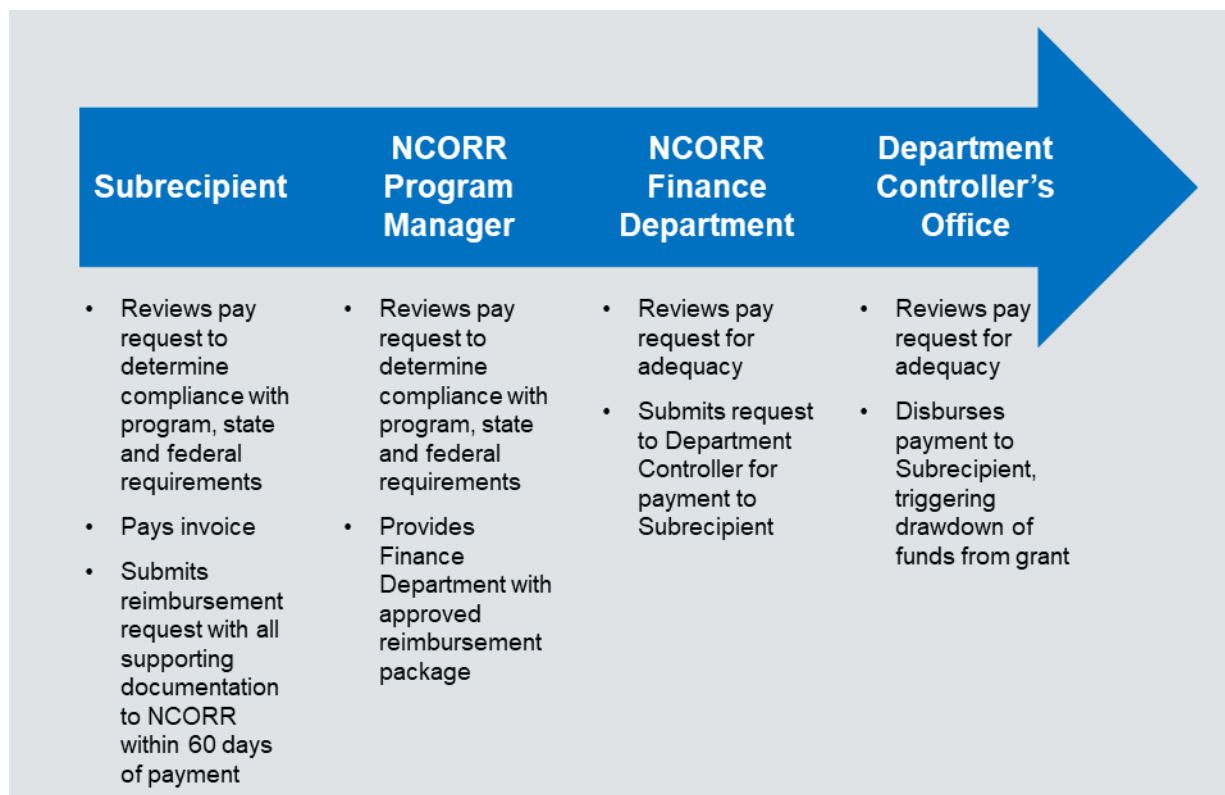
This form must be submitted electronically in PDF format in SharePoint (instructions included in the *SharePoint instructions for submission* section of this guide). The Subrecipient must keep a hard copy of all documents on file for the purposes of record retention and monitoring.

## Request for Payment Process Flow

The following graphics depict the process NCORR uses to process payments for Subrecipients. Two options are shown: first, the Subrecipient pays the contractor invoice or staff grant administration cost and gets reimbursed by NCORR; second, the Subrecipient uses the pass-through billing option which permits contractor invoice payments through the grant provided all requirements are satisfied.

Both graphics illustrate the process once the vendor or contractor has submitted an invoice with all necessary supporting documentation to the Subrecipient according to the Subrecipient's specifications. For purposes of this guide the term "contractor invoice" indicates the demand for payment for any work performed on the funded project by a company/provider outside the Subrecipient's in-house staff, and the terms "vendor" and "contractor" should be considered interchangeable for this section.

## Subrecipient Reimbursement

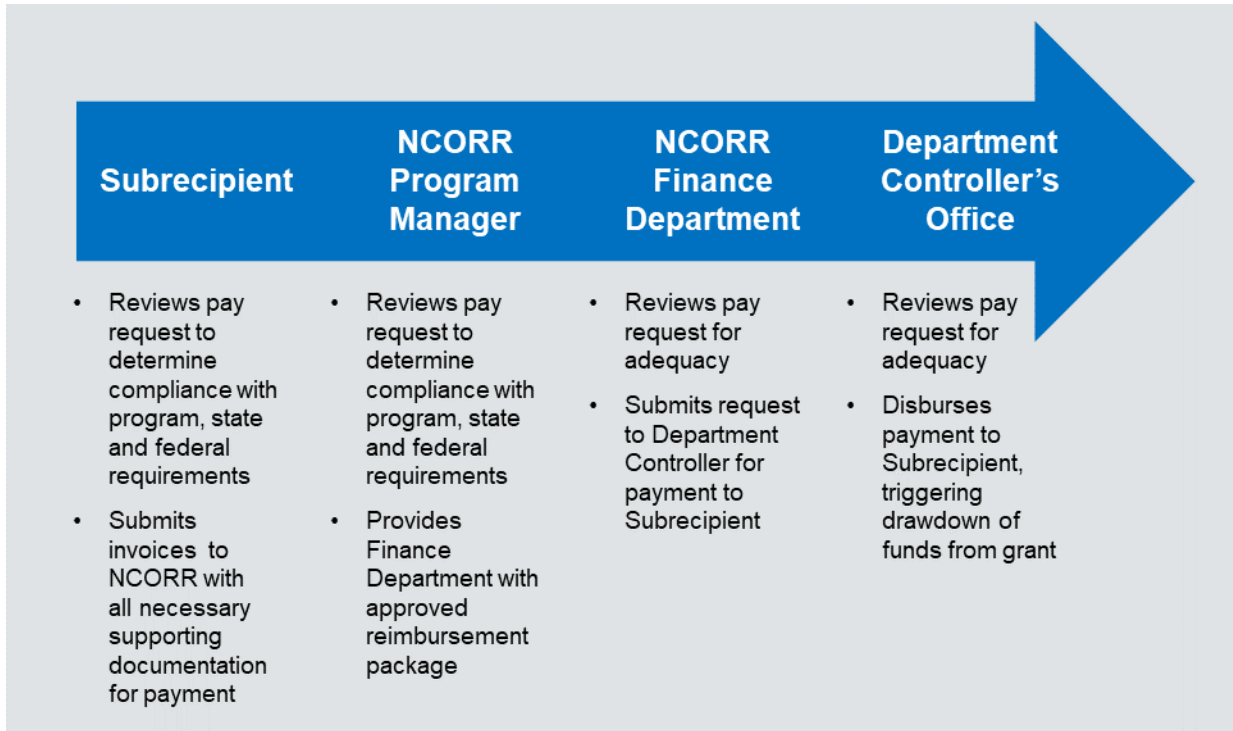


## Pass-through Billing

NCORR will permit this program's Subrecipients to request payment of project-related contractor invoices without having first disbursed UGLG funds, an arrangement sometimes referred to as **pass-through billing**. Note: Any costs associated with Subrecipient administration of the program are not eligible for pass-through billing. Permitting pass-through billing in no way absolves the Subrecipient of responsibility for performing all the documentation review and verification requirements described below, delineated in 2 CFR 200, and specified elsewhere in program documentation.

After reviewing and approving a contractor invoice in accordance with all applicable policies and procedures, the Subrecipient is permitted to submit the invoice to NCORR prior to rendering payment to the contractor. NCORR will process the pay request, request the funds for disbursement from HUD, and disburse the funds to the Subrecipient. The Subrecipient is then responsible for paying their vendor and submitting proof of vendor payment to NCORR within five days.





## Subrecipient's Responsibility

Prior to submitting a request for payment to NCORR, the Subrecipient, **at a minimum**, is responsible for taking the following steps:

1. Before incurring any costs, reviewing the financial management systems in place to determine if changes are needed to conform to Federal standards. Contact NCORR for help with this step if necessary.
2. Confirm there are sufficient internal controls and procedures within the financial system with the proper segregation of duties. No single person is able to have control over the entire payment process. NCORR recommends the Subrecipient have separate programmatic and financial approvals for each payment if possible.
3. Creating (or reviewing the existing) payment process for contractors. While there is no exemption from applicable state prompt pay laws or other similar construction requirements, NCORR does not require a specific process or timeline for a Subrecipient to pay contractors unless the Subrecipient has received funds through the pass-through billing process, in which case invoices must be paid within 5 days of the Subrecipient receiving the funds. If the Subrecipient elects not to use pass-through billing, NCORR requires that requests for payment be submitted to NCORR within 60 days of payment to the contractor. As with pass-through billing NCORR makes payments to the Subrecipient only, not individual contractors.
4. Providing NCORR with a copy of the entire procurement file for the contractor(s) performing work. These documents must be submitted electronically in PDF format in SharePoint (instructions included in the SharePoint instructions for submission section of this guide). The Subrecipient must keep a hard copy of all documents on file for the purposes of record retention and monitoring. All procurements must be supported by an independent cost estimate or price analysis in accordance with 2 CFR 200.323.
5. Ensuring all contractors included in the request for payment were procured in compliance with 2 CFR 200.
6. Checking all contractors included in the request for payment for current and active status in on SAM.gov.
7. Reviewing Davis-Bacon certified payrolls submitted by the contractors for accuracy (if applicable to the project type).
8. Conducting on-site Davis-Bacon interviews (if applicable to the project type).
9. Reporting compliance with Section 3 (if applicable to the project type).

10. Reporting compliance with minority- and women-owned businesses (*MBE/WBE*).
11. Determining costs included in the request for payment are supported, reasonable and eligible.

## Requests for Payment Procedure

Once the above stated responsibilities have been met, the Subrecipient is able to submit electronically in PDF format in SharePoint (instructions included in the *SharePoint instructions for submission* section of this guide), a **CDBG-DR Subrecipient Payment Request Cover Page (Appendix D)**. The completed cover page must be signed by the authorized signatory.

NCORR will accept one request for payment per Subrecipient, per month; exceptions may be made with prior approval from NCORR.

All supporting documents must be submitted electronically in PDF format in SharePoint (instructions included in the *SharePoint instructions for submission* section of this guide). The Subrecipient must keep a hard copy of all documents on file for the purposes of record retention and monitoring.

1. All documents attached to the CDBG-DR Subrecipient Payment Request Cover Page must have Personal Identifying Information redacted to preserve Subrecipient and contractor confidentiality. Bank account numbers, checking account numbers, etc. should all be redacted. The Subrecipient must keep an un-redacted hard copy on file for the purposes of record retention and monitoring.
2. Requests for payment are processed in the order received. Once the request has been processed through the Finance Department, they cannot be amended or recalled.
3. All questions regarding requests for payment should be submitted to the NCORR Program Manager.
4. All requests for payment submitted to NCORR will be paid within 30 days of receipt of a complete request for payment package. NCORR has up to 21 days to approve, withdraw and/or reject any Subrecipient requests.
5. In order for payment to be processed in the same month the request was received, the request for payment and all required documentation must be submitted by the 10<sup>th</sup> of the month.

## Supporting Documentation

At a minimum, the following are required to be attached to each CDBG-DR Subrecipient Payment Request Cover Page:

1. A copy of the invoice received by the Subrecipient from the Contractor requesting payment
2. Proof of payment by the Subrecipient for each vendor/contractor included in the Request for Payment is attached (copy of a check, bank statement showing funds debited, electronic fund transfer approval), unless the pass-through billing option has been adopted by the Subrecipient and approved by NCORR
3. Contractor Certified Davis Bacon Payrolls (if applicable – Construction Projects) on US Department of Labor Payroll Form WH-347 (**Appendix E**)
4. Time and Effort Allocation Reports for the Subrecipient (if applicable) on approved NCORR Time and Effort sheet (**Appendix F**)
5. Time and Effort Reports for the contractor/vendor (if applicable).
6. Permits, Certifications or Inspection Reports received during the period covering payment (if applicable)

7. Project Progress Report (covering the Period of Payment)
8. Approved Change Order(s) (if applicable) with updated Budget
9. Any communication received from Federal Agencies (ex. FEMA, HUD, USACE) in regards to the project (if applicable).

## Time and Effort Reporting

### Subrecipient Staff

Subrecipients seeking reimbursement for personnel costs for employees performing work on the grant are required to provide timekeeping reports and effort reports. Timekeeping reports may come in the form of a weekly timesheet or reporting from a timekeeping system and the reports must include the following:

1. Employee's name
2. Position / Title
3. Dates of the pay period reported
4. Total hours worked by date for the entire pay period - *including all non-grant hours worked*
5. Employee and Employee's Supervisor signature and certification.

Effort reports must provide sufficient information such that NCORR staff and future auditors are able to confirm a Subrecipient employee's work was tied to the specific grant charged. The NCORR Time & Effort Allocation Report Form (**Appendix F**) is provided for use by the Subrecipient to record effort. When completing the NCORR form or providing a *NCORR-approved* substitute effort form, the following information must be provided:

1. Employee's name
2. Position / Title
3. Dates of the pay period reported
4. Hourly Rate
5. Contact Information
6. Detailed Description of the Work – **This is the effort statement.** The statement should provide sufficient detail to trace work back to the specific grant. Statements should vary with the work performed and not be generic or repetitive. *Do not include hours worked on non-NCORR Subrecipient Agreement activities.*
7. Work or Task Type – Employee will describe the work performed under the grant agreement. For Subrecipient organizations with multiple NCORR awarded projects, employees will select *Administration* in certain circumstances. For more information, please see the Time & Effort Allocation section below.
8. Hours worked for each day of the week for the particular effort statement for each CDBG-DR grant
9. Employee and Employee's Supervisor signatures and certifications.

### Subrecipient's Vendors

If the Subrecipient has a contract with a vendor to provide professional services charged by hourly rate, with an overall not-to-exceed amount or, where tangible deliverables are not evident, the contractor must provide the same timekeeping and effort reports, as Subrecipient employees. These timekeeping and effort reports must be provided to the Subrecipient as part of the invoice package. Subrecipients will be unable to submit to NCORR for payment if vendor timekeeping and effort reports are missing. Subcontractors of vendors are not required to provide timekeeping reports reflecting all hours worked during a pay period, however, subcontractors must complete effort reports for time worked on the specific grant.

- A typical vendor contract that results in the need for time and effort reporting is a Program Management Organization (PMO) contract.

- If the vendor contract is for the delivery of specific deliverables, such as design or engineering documents or performing construction, then no time and effort reporting is required.

It should be noted - timekeeping and effort reporting **does not** replace required Davis Bacon Payroll reporting for construction contractors and subcontractors.

### Time & Effort Allocation

Subrecipients with only one awarded project will allocate time to that single project. Employees will always *Identify the Work/Task Type (Admin, Professional Services, etc.)* for that specific project under *Work/Task Type*. Subrecipients with Multiple Awarded Projects will record their effort, to the whole hour, for each specific project.

For example, a county employee acting as a project manager will identify the specific work or task type for the specific project worked on at a given time. The effort (broken into whole hours) for each day will be divided among multiple effort statements, with each line capturing time spent on a specific project. Some Subrecipient employees, such as an assistant county manager, may need to oversee multiple projects, but cannot easily assign their time to each project. For these general management employees, the employee would select *Administration* to allocate their time.

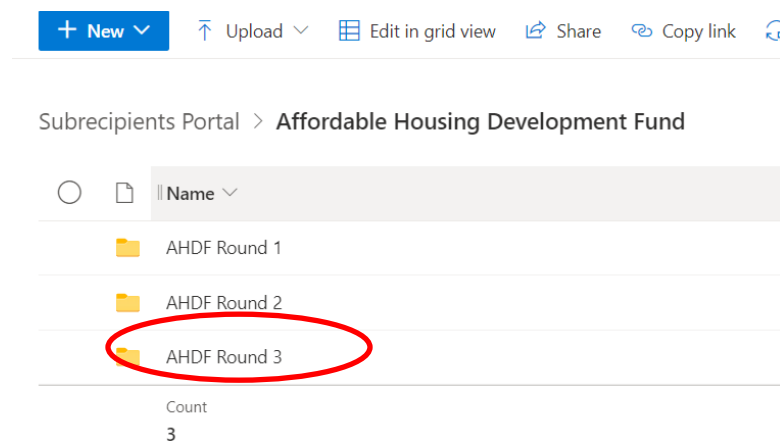
Vendors and subcontractors will always identify the work or task type for recording effort. Vendor and subcontractors never have access to *Administration* funds.

To determine a Subrecipient organization's Project Delivery and Administration budgets, please refer to the Subrecipient Agreement.

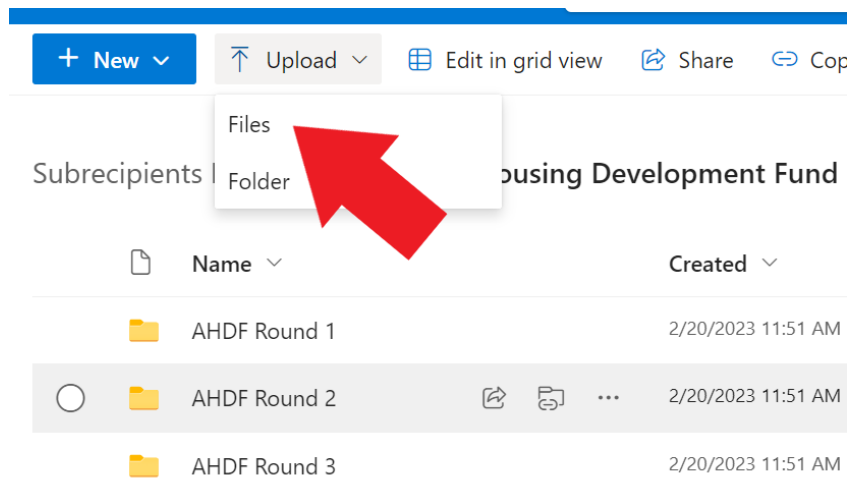
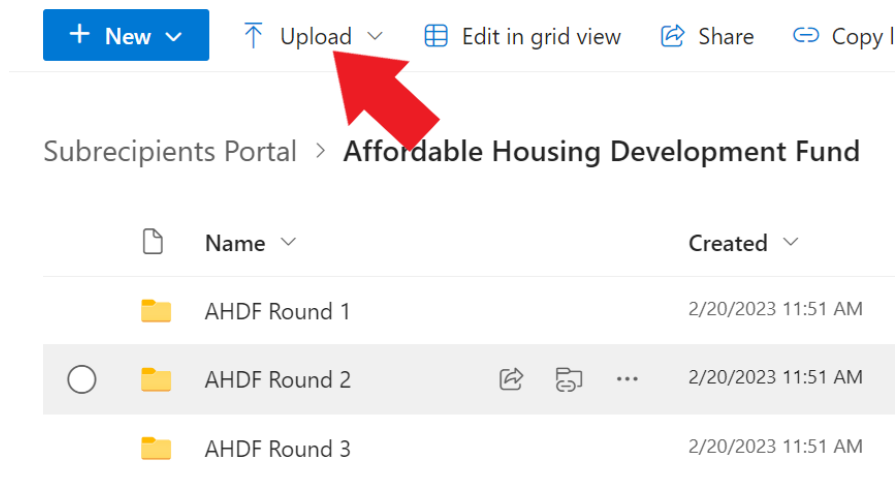
## SharePoint Instructions for Submission

SharePoint is the vehicle for uploading all documents referenced within this guide. The Subrecipient must use SharePoint as the only means to upload financial documents for NCORR's review. The SharePoint site is the repository for **all** requests for payment. The process for uploading requests for payment is as follows:

1. Click on the SharePoint link emailed to you to access the SharePoint main landing page. When the main landing page opens, you will see only the folders accessible to you.
2. Click on the folder corresponding to your program within the Subrecipients Portal ("Affordable Housing Development Fund→AHDF Round 3")



- Each Subrecipient has their own folder. Click on the folder for your Agency.
- To upload a new document into the folder, click the “Upload” button in the top banner. Choose “Files” from the dropdown options.



- When the window opens up, select the files you want to upload. Alternatively, you can click on the document you want to upload and move your cursor over to the SharePoint screen, then unclick. This action will also upload a document.
- Following upload, SharePoint will ask if you would like to notify your team. Clicking on “Notify your team” will send an automated email to the Program Manager, facilitating timely processing.

NCORR staff will review all requests for payment for completeness, accuracy, and eligibility on a first in, first out basis. Subrecipients must ensure that all CDBG-DR funding is spent only on eligible, necessary, reasonable, and allocable costs associated with project activities within their Subrecipient Agreement.

## Recalling Submission

If an error or omission is discovered after a request for payment is submitted, the Subrecipient should:

- Send an email to the NCORR Program Manager requesting the submission be deactivated;
- Wait for notification from NCORR that the requisition is able to be deactivated in SharePoint by the Subrecipient;
- Resubmit the full request for payment including the corrected or additional information.

## Minimizing the Time between Payment and Disbursement

Subrecipients may submit a payment request for eligible costs once per month, subject to limitations in their Subrecipient Agreement and at least quarterly throughout the life of their Subrecipient Agreement. If using the pass-through billing option, Subrecipients must remit payment to contractors/vendors within five (5) days of receipt of payment from NCORR.

## Request for Payment Best Practices

- Review the entire request for payment before submission to NCORR.
- Compile all required documents in the order outlined on the CDBG-DR Subrecipient Payment Request Cover Page and scan the entire package as a PDF file.
- Review the scanned PDF to ensure the file is legible and in the proper order.
- For each expense, review to ensure it is allowable, necessary, eligible and reasonable.

## Final Request for Payment

Subrecipients must submit final requests for payment to NCORR no later than 60 days after the Subrecipient Agreement expires or is terminated. NCORR in its sole discretion may deny payment and de-obligate remaining funds from the Subrecipient Agreement 60 days after expiration.

# Appendix A: Authorized Signatures Form

## NCORR CDBG-DR SUBRECIPIENT AUTHORIZED SIGNATORIES FORM

Mailing Address:  
Post Office Box 110465  
Durham, NC 27709



Telephone: 984.833.5350  
[www.ncdps.gov](http://www.ncdps.gov)  
[www.rebuildnc.gov](http://www.rebuildnc.gov)

Subrecipient Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signatures of individuals authorized to sign requests for reimbursement from NCORR.  
**Electronic signatures and stamps will not be accepted.**

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Typed Name) (Typed Title)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Typed Name) (Typed Title)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Typed Name) (Typed Title)

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Typed Name) (Typed Title)

### CERTIFICATION

I certify that the signatures above are of the individuals authorized to sign requests for reimbursement from NCORR.

\_\_\_\_\_  
Certifying Official + Title

**NCORR CDBG-DR SUBRECIPIENT  
AUTHORIZED SIGNATORIES FORM**

**INSTRUCTIONS FOR COMPLETING SIGNATORY FORM AND CERTIFICATION**

1. Indicate name and address of the subrecipient.
2. Two authorized signatures are required on all requests for reimbursement forms. NCORR will check the signatures on each submission to ensure that they match the authorized signatures on the Signatory Form. Only the signatures of persons shown on the Signatory Form will be accepted. **Electronic signatures and stamps will not be accepted.**
3. To allow for flexibility in making reimbursement requests, it is recommended that four authorized signatures appear on the Signatory Form.
4. If the recipient wishes to change the persons authorized to sign the request for reimburse form a new Signatory Form must be submitted to NCORR.



# Appendix B: Direct Deposit Authorization Form

<b>Office of the State Controller</b> <b>Return to: OSC Support Services Center</b> Address: 1410 Mail Service Center Raleigh, NC 27699-1410 Email: <a href="mailto:osc.support.services@osc.nc.gov">osc.support.services@osc.nc.gov</a> Telephone: 919-707-0795		<b>Vendor Electronic Payment Form</b> <input type="checkbox"/> New Add Request <input type="checkbox"/> Change/Update Existing Account <input type="checkbox"/> Inactivate Existing Account *Denotes a required field
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The State of North Carolina offers payees the opportunity to receive payments electronically through U.S. based banks. In addition to having the funds deposited electronically, you will also receive remittance information by e-mail.

**We require you to submit a copy of a voided check, bank statement, or a bank authorization letter on bank letterhead for account verification.**

<b>*TAX ID # or SSN</b>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td> </tr> </table>												
<b>*PAYEE NAME</b>													
<b>*REMITTANCE ADDRESS</b> (AS PRINTED ON YOUR INVOICE)													
	STREET	SUITE/ROOM #											
	CITY	STATE	ZIP CODE										
<b>*CONTACT</b>													
	NAME & TITLE	PHONE NUMBER											

**NEW FINANCIAL INFORMATION**

<b>*FINANCIAL INSTITUTION NAME:</b>																
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<b>*ACCT TYPE:</b>	<input type="checkbox"/> Checking <input type="checkbox"/> Savings															
<b>*REMIT E-MAIL ADDRESS</b>																

**New add requests MUST include contact information for the state agency with which you are doing business.**

<b>*North Carolina Agency Name:</b>	<b>*North Carolina Agency Contact Name:</b>
<b>*North Carolina Agency Contact Email Address:</b>	<b>*North Carolina Agency Contact Phone Number:</b>

**PRIOR FINANCIAL INFORMATION (only required for updates)**

<b>FINANCIAL INSTITUTION NAME:</b>																
<b>NAME ON ACCOUNT:</b>																
<b>ROUTING NUMBER:</b>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td> </tr> </table>															
<b>ACCOUNT NUMBER:</b>	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td> </tr> </table>															
<b>ACCT TYPE:</b>	<input type="checkbox"/> Checking <input type="checkbox"/> Savings															
<b>REMIT E-MAIL ADDRESS</b>																

<b>*</b>	<b>ALL BOXES BELOW MUST BE REVIEWED AND CHECKED</b>
<input type="checkbox"/>	I acknowledge that electronic payments to the designated account must comply with the provisions of U.S. law and the requirements of the Office of Foreign Assets Control (OFAC). I affirm the entire amount of the payment will not be transferred to a foreign bank account.
<input type="checkbox"/>	I authorize the Office of the State Controller to initiate ACH payments, and if necessary, adjustments for any ACH payments in error, to the financial institution and account identified on the attached certification document. This authority will remain in effect until I, the vendor, cancel it in writing or the authority is terminated by the NC Office of the State Controller.
<input type="checkbox"/>	I have attached a copy of a current voided check, current bank statement, or a bank authorization letter on bank letterhead.
<b>*PRINT NAME:</b>	<b>*DATE:</b>
<b>*SIGNATURE:</b>	<b>*PHONE NUMBER:</b>

Revised January 2019

## Instructions

**\* Denotes a required field on the form**

1. \*Check the appropriate box at the top of the form:
  - New Add Request – Vendor would like to begin receiving payments via ACH.
  - Change/Update Existing Account – Vendor's account number, routing number, or remittance email address has changed.
  - Inactivate Existing Account – Vendor no longer wants to receive payments via ACH.
2. \*Enter the vendor's Tax Identification Number or Social Security Number.
3. \*Enter the Payee Name – The name of the person or business receiving payment.
4. \*Enter the vendor's remittance address. The remittance address is the address printed on your invoice where payments should be sent.
5. \*Enter the vendor's contact name, title, and phone number.
6. \*Enter the vendor's financial information:
  - Financial Institution Name – Name of the financial institution.
  - Name on Account – The account owner's name.
  - Routing Number – Nine-digit number identifying the financial institution.
  - Account Number – The bank account number where the funds should be deposited.
  - Account Type – Is this a checking or savings account? Check the appropriate box.
  - Remit E-mail address - Enter the email address to which the remittance advices should be sent.
7. \*For a **new add request only**, provide the following:
  - North Carolina State Agency Name – The state agency the vendor is doing business with.
  - North Carolina State Agency Contact Name – The vendor's contact person name at the state agency.
  - North Carolina State Agency Contact Email Address – The contact person's email address at the state agency.
  - North Carolina State Agency Contact Phone Number – The contact person's phone number at the state agency.

**NOTE: New add requests MUST include contact information for the state agency with which you are doing business.**

8. Prior Financial Information – this is required if the vendor's bank account, routing number, or remittance email address has changed.
  - Financial Institution Name – Name of the prior financial institution.
  - Name on Account – The account owner's name.
  - Routing Number – Nine-digit number identifying the prior financial institution.
  - Account Number – The bank account number where the funds were being deposited.
  - Account Type – Is this a checking or savings account? Check the appropriate box.
  - Remit E-mail address - Enter the email address to which the remittance advices were being sent.
9. \*Review all the information in the 3 attestation boxes located above the signature area. All 3 boxes must be checked – **otherwise the form will not be processed.**
10. \*Print Name – Print the name of the authorized signee on the form.  
\*Date – Date of signature.  
\*Signature – The authorized signee's signature.  
\*Phone Number – The authorized signee's phone number.

**Return to: OSC Support Services Center**

Address:


1410 Mail Service Center  
Raleigh, NC 27699-1410

Email: [osc.support.services@osc.nc.gov](mailto:osc.support.services@osc.nc.gov)

**Please allow up to 30 days for processing.**

# Appendix C: NC Controller Tax ID Form

REV 01/2019

NC Office of the State Controller (IRS Form W-9 will not be accepted in lieu of this form) <b>*Denotes a Required Field</b>		<b>STATE OF NORTH CAROLINA</b> <b>SUBSTITUTE W-9 FORM</b> <b>Request for Taxpayer Identification Number</b>		
Section 1 – Taxpayer Identification	*1. <input type="checkbox"/> Social Security Number (SSN), OR <input type="checkbox"/> Employer Identification Number (EIN), OR <input type="checkbox"/> Individual Taxpayer Identification Number (ITIN) *2. (PRESS THE TAB KEY TO ENTER EACH NUMBER)		Please select the appropriate Taxpayer Identification Number (EIN, SSN, or ITIN) type and enter your 9-digit ID number. The U.S. Taxpayer Identification Number is being requested per U.S. Tax Law. Failure to provide this information in a timely manner could prevent or delay payment to you or require The State of NC to withhold 24% for backup withholding tax.	
	*4. Legal Name (as shown on your income tax return):		3. Dunn & Bradstreet Universal Numbering System (DUNS) (see instructions)  (PRESS THE TAB KEY TO ENTER EACH NUMBER)	
	5. Business Name/DBA/Disregarded Entity Name, if different from Legal Name:			
	Contact Information			
	*6. Legal Address (DO NOT TYPE OR WRITE IN THIS FIELD)		7. Remittance Address (Location specifically used for payment that is different from Legal Address, if applicable)	
	*Address Line 1:		Address Line 1:	
	Address Line 2:		Address Line 2:	
	*City	*State	*Zip (9 digit)	City State Zip (9 digit)
	*County		County	
	*8. Contact Name:			
*9. Phone Number:				
10. Fax Number:				
11. Email Address:				
*12. Entity Type		*13. Entity Classification	14. Exemptions (see instructions)	
<input type="checkbox"/> Individual/Sole Proprietor/Single-member LLC <input type="checkbox"/> C-Corporation <input type="checkbox"/> S-Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/Estate <input type="checkbox"/> Other _____ <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) _____		<input type="checkbox"/> Medical Services <input type="checkbox"/> Legal/Attorney Services <input type="checkbox"/> NC Local Govt <input type="checkbox"/> Federal Govt <input type="checkbox"/> NC State Agency <input type="checkbox"/> Other Govt <input type="checkbox"/> Other (specify) _____	Exempt payee code (if any):  Exemption from FATCA reporting code (if any):	
Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.				
Under penalties of perjury, I certify that: 1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding because of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and 3. I am a U.S. citizen or other U.S. person (defined later in general instructions), and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.				
Certification instructions: Please refer to the IRS Form W-9 located on the IRS Website ( <a href="https://www.irs.gov/">https://www.irs.gov/</a> ):				
*Printed Name:		*Printed Title:		
*Authorized U.S. Signature:		* Date:		

Please complete the "Modification to Existing Vendor Records" section below if there have been any changes to the following: Tax Identification Number (TIN), Legal Name, Business Name, Remittance Address

Return to the NC State Agency from which you are requesting payment.

NC Office of the  
State Controller  
**\*Denotes a Required Field**  
This form is to be  
completed by the vendor.

**STATE OF NORTH CAROLINA  
SUBSTITUTE W-9 FORM  
Modification to Existing Vendor Records**



This form is to be completed by the vendor if one or more of the following have changed:

1. Change of remittance address.
2. Change of Social Security Number (SSN), or Employer Identification Number (EIN), or Individual Taxpayer Identification Number (ITIN).
3. Change of Vendor Name.

Please complete the applicable sections below.

**Section 1:**

CHANGE FROM: Remittance Address	CHANGE TO: Remittance Address
*Address Line 1:	*Address Line 1:
Address Line 2:	Address Line 2:
*City                      *State                      *Zip (9 digit)	*City                      *State                      *Zip (9 digit)
*County	*County

NOTE: If you would like to receive your payments electronically, please complete the [Vendor Electronic Payment Form](#)

**Section 2:**

* CHANGE FROM: SSN, or EIN, or ITIN	* CHANGE TO: SSN, or EIN, or ITIN
-------------------------------------	-----------------------------------

(PRESS THE TAB KEY TO ENTER EACH NUMBER)

(PRESS THE TAB KEY TO ENTER EACH NUMBER)

**Section 3:**

CHANGE FROM: Vendor Name	CHANGE TO: Vendor Name
*Legal Name:	*Legal Name:
Business Name/DBA/Disregarded Entity Name, if different from Legal Name:	Business Name/DBA/Disregarded Entity Name, if different from Legal Name:
*Printed Name:	*Printed Title:
*Authorized U.S. Signature:	* Date:

**General Instructions**

For General Instructions, please refer to the IRS Form W-9 located on the IRS Website (<https://www.irs.gov/>).

**Specific Instructions****Section 1 - Taxpayer Identification**

1. **Taxpayer Identification Type.** Check the type of identification number provided in box 2.
2. **Taxpayer Identification Number (TIN).** Enter taxpayer's nine-digit Employer Identification Number (EIN), Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN) without dashes.

Note: If an LLC has one owner, the LLC's default tax status is "disregarded entity". If an LLC has two owners, the LLC's default tax status is "partnership". If an LLC has elected to be taxed as a corporation, it must file IRS Form 2553 (S Corporation) or IRS Form 8832 (C Corporation).

3. **Dunn and Bradstreet Universal Numbering System (DUNS).** Vendors are requested to enter their DUNS number, if applicable.
4. **Legal Name.** Enter the legal name as registered with the IRS or Social Security Administration. In general, enter the name shown on your income tax return. Do not enter a Disregarded Entity Name on this line.
5. **Business Name.** Business, Disregarded Entity, trade, or DBA ("doing business as") name.

**Contact Information**

6. Enter your **Legal Address**.
7. Enter your **Remittance Address, if applicable.** A **Remittance Address** is the location in which you or your entity receives business payments.
8. Enter the **Contact Name**.
9. Enter your **Business Phone Number**.
10. Enter your **Fax Number**, if applicable.
11. Enter your **Email Address**, if applicable.

For clarification on IRS Guidelines, see [www.irs.gov](http://www.irs.gov).

12. **Entity Type.** Select the appropriate entity type.
13. **Entity Classification.** Select the appropriate classification type.

**Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the Exemptions box, any code(s) that may apply to you. See Exempt payee code and Exemption from FATCA reporting code below.

14. **Exempt payee code.** Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

**Note.** If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 1 - An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2 - The United States or any of its agencies or instrumentalities
- 3 - A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, or instrumentalities
- 4 - A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5 - A corporation
- 6 - A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- 7 - A futures commission merchant registered with the Commodity Futures Trading Commission
- 8 - A real estate investment trust
- 9 - An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10 - A common trust fund operated by a bank under section 584(a)
- 11 - A financial institution
- 12 - A middleman known in the investment community as a nominee or custodian
- 13 - A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

If the payment is for...	THEN the payment is exempt for...
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

- A - An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B - The United States or any of its agencies or instrumentalities
- C - A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- D - A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
- E - A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
- F - A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G - A real estate investment trust
- H - A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I - A common trust fund as defined in section 584(a)
- J - A bank as defined in section 581
- K - A broker
- L - A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M - A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Section 2 - Certification**

To establish to the paying agency that your TIN is correct, you are not subject to backup withholding, or you are a U.S. person, or resident alien, sign the certification on NC Substitute Form W-9. You are being requested to sign by the State of North Carolina.

For additional information please refer to the IRS Form W-9 located on the IRS Website (<https://www.irs.gov/>).

# Appendix D: NCORR Request for Payment Cover Sheet



**North Carolina Department of Public Safety**  
Office of Recovery and Resiliency

Roy Cooper, Governor  
Eddie M. Buffaloe, Jr., Secretary

Laura H. Hogshead, Director

## CDBG-DR Subrecipient Request for Payment Cover Sheet

This cover sheet must be completed and attached to each request for payment submitted by the Subrecipient to NCORR. Any questions regarding the Cover Sheet should be directed to the NCORR Program Manager.

SECTION 1			
Name of Subrecipient:			
Total Amount of Payment Requested	\$	Amount of Direct Project Costs Requested**	Amount of Indirect Costs Requested**
Project Name:		Federal ID #:	Date Submitted:
Percentage of Project Complete:		Period of Payment (date range)	
Payment Request Number		Subrecipient Agreement Effective Dates From _____ to _____	
Contact Name		Contact Phone #	
Contact Email:			
SECTION 2			Name of Subrecipient Staff Verifying Item:
<input type="checkbox"/>	Request for Payment Cover Sheet is signed by the Subrecipient's authorized signatory		
<input type="checkbox"/>	Expenditures are appropriate and allowable under the contract between the Subrecipient and the vendor/contractor*		
<input type="checkbox"/>	Expenditures were incurred after the Subrecipient executed a contract/MOU with the vendor/contractor		
<input type="checkbox"/>	Expenditures conform to the current approved budget		
<input type="checkbox"/>	Proof of payment by the Subrecipient for each vendor/contractor included in the Request for Payment is attached (copy of checks, bank statements, electronic fund transfer approvals etc.)		
<input type="checkbox"/>	Contractor Certified Davis Bacon Payrolls (if applicable – Construction Projects)		
<input type="checkbox"/>	Permits, Certifications or Inspection Reports received during the period covering payment		
<input type="checkbox"/>	Project Progress Report (if not previously submitted monthly) Covering the Period of Payment		
<input type="checkbox"/>	Approved Change Order(s) (if applicable) with updated Budget		
<input type="checkbox"/>	Any communication received from Federal Agencies (ex. FEMA, HUD, USACE) in regards to the project		

\*Cost Allowability: (2 CFR Part 2.00) The Cost is necessary and reasonable; allocable to program; authorized and not prohibited; conforms to rules and requirements; and has been allocated correctly.  
\*\*Direct Project Costs are eligible for Pass-Through Billing Method / Indirect Projects Costs are ONLY eligible via Reimbursement Method

Mailing Address:  
Post Office Box 110465  
Durham, NC 27709



Telephone: 984.833.5350  
[www.ncdps.gov](http://www.ncdps.gov)  
[www.rebuildnc.gov](http://www.rebuildnc.gov)

An Equal Opportunity Employer









## Wage and Hour Division

# Instructions For Completing Payroll Form, WH-347

- [WH-347](#) (PDF)

OMB Control No. 1235-0008, Expires 04/30/2021.

**General:** Form WH-347 has been made available for the convenience of contractors and subcontractors required by their Federal or Federally-aided construction-type contracts and subcontracts to submit weekly payrolls. Properly filled out, this form will satisfy the requirements of Regulations, Parts 3 and 5 (29 C.F.R., Subtitle A), as to payrolls submitted in connection with contracts subject to the Davis-Bacon and related Acts.

While completion of Form WH-347 is optional, it is mandatory for covered contractors and subcontractors performing work on Federally financed or assisted construction contracts to respond to the information collection contained in 29 C.F.R. §§ 3.3, 5.5(a). The Copeland Act (40 U.S.C. § 3145) requires contractors and subcontractors performing work on Federally financed or assisted construction contracts to "furnish weekly a statement with respect to the wages paid each employee during the preceding week." U.S. Department of Labor (DOL) Regulations at 29 C.F.R. § 5.5(a)(3)(ii) require contractors to submit weekly a copy of all payrolls to the Federal agency contracting for or financing the construction project, accompanied by a signed "Statement of Compliance" indicating that the payrolls are correct and complete and that each laborer or mechanic has been paid not less than the proper Davis-Bacon prevailing wage rate for the work performed. DOL and federal contracting agencies receiving this information review the information to determine that employees have received legally required wages and fringe benefits.

Under the Davis-Bacon and related Acts, the contractor is required to pay not less than prevailing wage, including fringe benefits, as predetermined by the Department of Labor. The contractor's obligation to pay fringe benefits may be met either by payment of the fringe benefits to bona fide benefit plans, funds or programs or by making payments to the covered workers (laborers and mechanics) as cash in lieu of fringe benefits.

This payroll provides for the contractor to show on the face of the payroll all monies to each worker, whether as basic rates or as cash in lieu of fringe benefits, and provides for the contractor's representation in the statement of compliance on the payroll (as shown on page 2) that he/she is paying for fringe benefits required by the contract and not paid as cash in lieu of fringe benefits. Detailed instructions concerning the preparation of the payroll follow:

**Contractor or Subcontractor:** Fill in your firm's name and check appropriate box.

**Address:** Fill in your firm's address.

**Payroll No.:** Beginning with the number "1", list the payroll number for the submission.

**For Week Ending:** List the workweek ending date.

**Project and Location:** Self-explanatory.

**Project or Contract No.:** Self-explanatory.

**Column 1 - Name and Individual Identifying Number of Worker:** Enter each worker's full name and an individual identifying number (e.g., last four digits of worker's social security number) on each weekly payroll submitted.

**Column 2 - No. of Withholding Exemptions:** This column is merely inserted for the employer's convenience and is not a requirement of Regulations, Part 3 and 5.

**Column 3 - Work Classifications:** List classification descriptive of work actually performed by each laborer or mechanic. Consult classification and minimum wage schedule set forth in contract specifications. If additional classifications are deemed necessary, see Contracting Officer or Agency representative. An individual may be shown as having worked in more than one classification provided an accurate breakdown or hours worked in each classification is maintained and shown on the submitted payroll by use of separate entries.

**Column 4 - Hours worked:** List the day and date and straight time and overtime hours worked in the applicable boxes. On all contracts subject to the Contract Work Hours Standard Act, enter hours worked in excess of 40 hours a week as "overtime".

**Column 5 - Total:** Self-explanatory

**Column 6 - Rate of Pay (Including Fringe Benefits):** In the "straight time" box for each worker, list the actual hourly rate paid for straight time worked, plus cash paid in lieu of fringe benefits paid. When recording the straight time hourly rate, any cash paid in lieu of fringe benefits may be shown separately from the basic rate. For example, "\$12.25/.40" would reflect a \$12.25 base hourly rate plus \$0.40 for fringe benefits. This is of assistance in correctly computing overtime. See "Fringe Benefits" below. When overtime is worked, show the overtime hourly rate paid plus any cash in lieu of fringe benefits paid in the "overtime" box for each worker; otherwise, you may skip this box. See "Fringe Benefits" below. Payment of not less than time and one-half the basic or regular rate paid is required for overtime under the Contract Work Hours Standard Act of 1962 if the prime contract exceeds \$100,000. In addition to paying no less than the predetermined rate for the classification which an individual works, the contractor must pay amounts predetermined as fringe benefits in the wage decision made part of the contract to approved fringe benefit plans, funds or programs or shall pay as cash in lieu of fringe benefits. See "FRINGE BENEFITS" below.

**Column 7 - Gross Amount Earned:** Enter gross amount earned on this project. If part of a worker's weekly wage was earned on projects other than the project described on this payroll, enter in column 7 first the amount earned on the Federal or Federally assisted project and then the gross amount earned during the week on

all projects, thus "\$163.00/\$420.00" would reflect the earnings of a worker who earned \$163.00 on a Federally assisted construction project during a week in which \$420.00 was earned on all work.

**Column 8 - Deductions:** Five columns are provided for showing deductions made. If more than five deduction are involved, use the first four columns and show the balance deductions under "Other" column; show actual total under "Total Deductions" column; and in the attachment to the payroll describe the deduction(s) contained in the "Other" column. All deductions must be in accordance with the provisions of the Copeland Act Regulations, 29 C.F.R., Part 3. If an individual worked on other jobs in addition to this project, show actual deductions from his/her weekly gross wage, and indicate that deductions are based on his gross wages.

**Column 9 - Net Wages Paid for Week:** Self-explanatory.

**Totals** - Space has been left at the bottom of the columns so that totals may be shown if the contractor so desires.

**Statement Required by Regulations, Parts 3 and 5:** While the "statement of compliance" need not be notarized, the statement (on page 2 of the payroll form) is subject to the penalties provided by 18 U.S.C. § 1001, namely, a fine, possible imprisonment of not more than 5 years, or both. Accordingly, the party signing this statement should have knowledge of the facts represented as true.

**Items 1 and 2:** Space has been provided between items (1) and (2) of the statement for describing any deductions made. If all deductions made are adequately described in the "Deductions" column above, state "See Deductions column in this payroll." See "FRINGE BENEFITS" below for instructions concerning filling out paragraph 4 of the statement.

**Item 4 FRINGE BENEFITS - Contractors who pay all required fringe benefits:** If paying all fringe benefits to approved plans, funds, or programs in amounts not less than were determined in the applicable wage decision of the Secretary of Labor, show the basic cash hourly rate and overtime rate paid to each worker on the face of the payroll and check paragraph 4(a) of the statement on page 2 of the WH-347 payroll form to indicate the payment. Note any exceptions in section 4(c).

**Contractors who pay no fringe benefits:** If not paying all fringe benefits to approved plans, funds, or programs in amounts of at least those that were determined in the applicable wage decision of the Secretary of Labor, pay any remaining fringe benefit amount to each laborer and mechanic and insert in the "straight time" of the "Rate of Pay" column of the payroll an amount not less than the predetermined rate for each classification plus the amount of fringe benefits determined for each classification in the applicable wage decision. Inasmuch as it is not necessary to pay time and a half on cash paid in lieu of fringe benefits, the overtime rate shall be not less than the sum of the basic predetermined rate, plus the half time premium on basic or regular rate, plus the required cash in lieu of fringe benefits at the straight time rate. In addition, check paragraph 4(b) of the statement on page 2 the payroll form to indicate the payment of fringe benefits in cash directly to the workers. Note any exceptions in section 4(c).

#### **Use of Section 4(c), Exceptions**

Any contractor who is making payment to approved plans, funds, or programs in amounts less than the wage determination requires is obliged to pay the deficiency directly to the covered worker as cash in lieu of fringe benefits. Enter any exceptions to section 4(a) or 4(b) in section 4(c). Enter in the Exception column the craft, and enter in the Explanation column the hourly amount paid each worker as cash in lieu of fringe benefits and the hourly amount paid to plans, funds, or programs as fringe benefits. The contractor must pay an amount not less than the predetermined rate plus cash in lieu of fringe benefits as shown in section 4(c) to each such individual for all hours worked (unless otherwise provided by applicable wage determination) on the Federal or Federally assisted project. Enter the rate paid and amount of cash paid in lieu of fringe benefits per hour in column 6 on the payroll. See paragraph on "Contractors who pay no fringe benefits" for computation of overtime rate.

**Public Burden Statement:** We estimate that it will take an average of 55 minutes to complete this collection of information, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. If you have any comments

regarding these estimates or any other aspect of this collection of information, including suggestions for reducing this burden, send them to the Administrator, Wage and Hour Division, U.S. Department of Labor, Room S3502, 200 Constitution Avenue, N.W., Washington, D.C. 20210.

**Note:** In order to view, fill out, and print PDF forms, you need Adobe® Acrobat® Reader® version 5 or later, which you may download for free at [www.adobe.com/products/acrobat/readstep2.html](http://www.adobe.com/products/acrobat/readstep2.html).

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**State Laws**   **News**

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### **Wage and Hour Division**

An agency within the U.S.  
Department of Labor

200 Constitution Ave NW  
Washington, DC 20210  
1-866-4-US-WAGE  
1-866-487-9243

[www.dol.gov](http://www.dol.gov)

**FEDERAL GOVERNMENT**

White House

 **LABOR DEPARTMENT**

About DOL





