



Community Development Division - HUD Entitlement Funding

NOTICE: CDD-2025-01
Issue Date: April 21, 2025
Issued to: All Subrecipients

SUBJECT: Standards for Documentation of Personnel Expenses

Purpose and Background

This notice serves to provide additional guidance on the documentation to be included in reimbursement requests to appropriately document salary and wage-related expenses for a reimbursement request to meet the cost principles of 2 CFR 200 and be considered eligible for reimbursement. This notice does not include or cover all types of expenses or guarantee the eligibility of a given expense for a specific project or activity. Review of this notice also does not fulfill the responsibility of subrecipients to become familiar with the applicable regulations, including those at 2 CFR 200, and ensure compliance. For program or project specific questions, please contact your designated project lead.

Documentation Required to Support Payroll Expenses

1. Indirect Employee Expenses

2 CFR 200.413 differentiates direct costs, those easily assigned to a specific project or activity, from indirect costs, those incurred for a common purpose that are not easily assigned to a specific cost objective without disproportionate effort. If an individual cannot easily assign their time to a program or activity, the cost is considered indirect and should be recovered under the indirect cost rate. Any staff whose time is spent on multiple programs for common purposes, such as administrative staff, shall not be submitted as a direct expense unless the time can easily be assigned to a specific program.

2. Direct Employee Expenses (Employees that work on more than one activity)

2 CFR 200.430(g)(1) states that charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. Therefore, documentation to support salaries and wages charged as direct costs to the program shall include copies of paystubs, or other payroll expense records, that support the total labor expense and clearly document the distribution of the expense among specific activities or cost objectives if the employee works on multiple awards. The distribution of the expense must be based on the actual work performed.



To document the actual work performed and support the portion of the expense being charged to the program, full tour of duty timesheets signed by the employee and supervisor must be included. **Full tour of duty timesheets account for all hours worked in a given pay period and clearly reflect the hours spent on each activity, cost objective, or program.** The portion of the total labor expense allocated to the City-funded program must not exceed the portion of the total time spent on the program. For example, if an individual spent 40 hours in an 80 hour pay period working on a City-funded CDBG activity, the timesheet should account for all 80 hours and clearly identify the 40 hours spent on the City-funded CDBG activity, and the amount allocated to the City's CDBG agreement should not exceed 50% of the total expense.

Additionally, the full tour of duty timesheets must be supported by appropriate activity records. These records shall account for all hours worked by day, identify the applicable program, and provide enough of a description to demonstrate the program being charged was appropriate. CDD recommends tracking activity by the hour, at a minimum, and updating the activity records daily, or weekly at a minimum.

3. Direct Employee Expenses (Employees that work on a single activity)

If an employee works on a single activity, cost objective, or program, a complete timesheet signed by the employee and direct supervisor, and certification that the employee worked on the single activity, cost objective, or program is required.

For further information:

Please contact the appropriate project lead listed below.

- Homeless and Homelessness Prevention:
Erika Lopez | 559-621-8403 | Erika.Lopez@Fresno.gov
- Owner-Occupied Home Repair
Erica Castaneda | 559-621-8514 | Erica.Castaneda@Fresno.gov
- Public and Community Services/Public Infrastructure Improvements
Kimberly Archie | 559-621-8458 | Kimberly.Archie@Fresno.gov
- Affordable Housing Development
Corrina Nunez | 559-621-8506 | Corrina.Nunez@Fresno.gov
- General Inquiries
Community Development Division | 559-621-8300 | HCDD@Fresno.gov

Attachments

Community Development Division's Guidance on Reimbursement Packets



Guidance on Reimbursement Packet Submission

Supporting Documentation Required

Subrecipients/awardees should include source documentation that supports the expense (i.e. invoice) and proof of payment (i.e. receipt). The type of supporting documentation required will depend on the activity that is being funded and the type of expenses incurred for those activities. Below are examples of common expenses and examples of acceptable supporting documentation.

Please note that not all of the expenses below may be applicable to a given grant/activity and are presented as examples only.

PAYROLL EXPENSES

For payroll expenses submit copies of paystubs or payroll expense records to support the total expense.

If supporting documentation includes multiple staff members, highlight staff members billed to the program grant agreement.

Date	Employee Name	Amount	Charges	Credits	Balance
08/20	Sally Xyle	375.00			
08/20	Joe Rbc	258.00			
08/20	Jane Mln	429.00			
08/20	Sam Qds	210.00			
08/20	Michael Efg	325.00			
08/20	Mary Wxx	395.00			

Submit copies of full tour of duty timesheet(s) signed by employee and supervisor.

Full tours of duty timesheets account for all hours worked and identify the hours worked on the City funded program.

Employee NAME: John Deaux Employee ID: 12345
 Department: Jane Smyth Pay Period: 4/12/2021-4/25/2021
 Supervisor: Jane Smyth

DATE	Project 1		Project 2		Project 3		Totals	Notes
	Hours	Job ID	Hours	Job ID	Hours	Job ID		
4/12/2021	4	City of Fresno	2	General admin	2	State project	8	
4/13/2021	2	City of Fresno	4	General admin	2	State project	8	
4/14/2021	6	City of Fresno	2	General admin	0	State project	8	
4/15/2021	2	City of Fresno	5	General admin	1	State project	8	
4/16/2021	5	City of Fresno	2	General admin	1	State project	8	
4/17/2021								
4/18/2021								
4/19/2021	4	City of Fresno	2	General admin	2	State project	8	
4/20/2021	6	City of Fresno	1	General admin	1	State project	8	
4/21/2021	4	City of Fresno	4	General admin	0	State project	8	
4/22/2021	5	City of Fresno	3	General admin	0	State project	8	
4/23/2021	2	City of Fresno	0	General admin	6	State project	8	
4/24/2021								
4/25/2021								
						TOTAL:	80	

City of Fresno	40
General Admin	25
State Project	15
TOTAL	80

SIGNATURES	
EMPLOYEE: _____	Date: _____
SUPERVISOR: _____	Date: _____

CITY OF FRESNO

Guidance on Reimbursement Packet Submission

If staff work on more than one activity, cost objective, or program (i.e. they do not spend 100% of their time working on the City funded program), include a notation to show what portion of the expense is allocated to the program grant agreement. This can be included as a note on the documentation or as an attached allocation chart. Please note that the portion of the expense allocated to the program must be supported by the signed timesheets. For example, if an individual's time sheet shows that they worked 20 of the 40 hour week on the City funded program, the portion of the expense allocated to the program grant agreement must not exceed 50%.

Employee NAME: John Deaux Employee ID: 12345
Department: Supervisor: Jane Smyth Pay Period: 4/12/2021-4/25/2021

	Project 1		Project 2		Project 3		Totals	Notes
DATE	Hours	Job ID	Hours	Job ID	Hours	Job ID		
4/12/2021	4	City of Fresno	2	General admin	2	State project	8	
4/13/2021	2	City of Fresno	4	General admin	2	State project	8	
4/14/2021	6	City of Fresno	2	General admin	0	State project	8	
4/15/2021	2	City of Fresno	5	General admin	1	State project	8	
4/16/2021	5	City of Fresno	2	General admin	1	State project	8	
4/17/2021								
4/18/2021								
4/19/2021	4	City of Fresno	2	General admin	2	State project	8	
4/20/2021	6	City of Fresno	1	General admin	1	State project	8	
4/21/2021	4	City of Fresno	4	General admin	0	State project	8	
4/22/2021	5	City of Fresno	3	General admin	0	State project	8	
4/23/2021	2	City of Fresno	0	General admin	6	State project	8	
4/24/2021								
4/25/2021								
						TOTAL:	80	

City of Fresno	40
General Admin	25
State Project	15
TOTAL	80

50% allocated to City of Fresno

SIGNATURES	
EMPLOYEE: _____	Date: _____
SUPERVISOR: _____	Date: _____

SUPPLIES

For costs of supplies submit an invoice (when applicable) with a receipt of payment. Receipts detailing the items purchased and proof of payment will also be accepted.

TARGET
Expect More. Pay Less.

Fresno West - 559-275-7059
3150 W Shaw Ave
Fresno, California 93711-3215
10/20/2020 07:41 PM

LAUNDRY CLEANING AND CLOSET
003020709 CLEANERS T \$2.99
NON RETAIL
004100019 TARGET BAG N P \$0.00
Bag Fee \$0.10
✓ STATIONERY & OFFICE SUPPLIES
081021291 DRYERSE MRKR T \$13.98
2 @ \$6.99 ea

SUBTOTAL \$17.07
T = CA TAX 7.97500 on \$16.97 \$1.35
TOTAL \$18.42
* VISA CHARGE \$18.42 ✓
AID: A000000031010
VISA CREDIT
AUTH CODE: 032099

Your Target Circle savings are int
Open the Target App or visit
Target.com/Circle to see your benefits.

Plumbing, Inc.
555 N Plumbing Dr.
Fresno, CA 93727
559-555-0000

Date: 1/15/2020 Invoice #: 5555

Bill To Address: City of Fresno, Example Drive, FRESNO CA 93721

Job Address: 133 Customer Drive, FRESNO CA 93721

Customer Phone: 559-555-0110 Job #: 4343 Terms: Net 30 Service Rep: BBC Technicians:

Qty	Description	Rate	Amount
	DRAIN DOWN BOTH HEATERS, REMOVED & ABANDONED SOLAR HEAT SYSTEM. REPLACED 40 GAL NAT GAS WATER HEATER. INSTALLED NEW PRESSURE RELIEF DRAIN LINE TO THE EXTERIOR BUILDING. INSTALLED NEW SEDIMENT TRAP ON GAS LINE BEFORE PILOT. INSTALLED NEW EMERGENCY SHUT OFF VALVE, SUPPLY LINES, AND SEISMIC SAFETY TRAPS. TESTED FOR LEAKS AND FUNCTIONALITY.	3,200.00	3,200.00
	PAYMENTS RECEIVED:		\$0.00
	A LATE FEE OF 10% OF THE TOTAL BALANCE OR \$25.00 WHICHEVER IS GREATER WILL BE ASSESSED EACH MONTH ON ALL INVOICES 30 DAYS OVERDUE.		
	Thanks to customers like you, we are celebrating 25 years in business in 2019!	Balance Due	\$3200.00 ✓

CITY OF FRESNO

Guidance on Reimbursement Packet Submission

If a portion of a bill will be allocated to the program grant agreement, include a notation to show how the allocation was calculated. The method of the allocation must also be documented and provided with your reimbursement request.



INVOICE

Date: 1/1/2021
INVOICE# 1234

Bill to: Name
 Compay Name
 Street Address
 City, St Zip Code

Salesperson	Payment Terms	Due Date
Bob	Due on receipt	1/15/2021


Description	Amount
Paper	\$ 80.00
Printer ink	\$ 40.00
Total:	\$ 120.00

Total invoice amount: \$120
50% allocated to City of Fresno
program
 $120.00 \times .5 = \$60.00$

For rent the first reimbursement request must include the rental agreement stating the monthly rental amount. Also required is the rental bill and a receipt of payment.

For utilities, the bill or invoice must be included with a receipt of payment or proof of check.

City of



CYCLE BILL

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Utilities Billing & Collection Division

2600 Fresno St., Fresno, CA 93721-3699

(559) 621-6888 • www.fresno.gov/utilitiesbill

Customer/Route:

06-98

Account Summary

Bill Date

12/01/2020

Customer Name

Account Number

Service Address

Service Period (thru)

Account Balance

Due Date

Important Message

ONE DAY OUTDOOR WATERING SCHEDULE starts November 1

Odd Numbered Addresses (ending in 1,3,5,7,9) can water on Saturdays only

Even Numbered Addresses (ending in 0,2,4,6,8) can water on Sundays only

No watering between 10AM and 6PM

Due to health concerns regarding the outbreak of COVID-19 our offices at Manchester Center and City Hall will be closed until further notice. Phone lines will still be open during business hours. For updated information call 559-621-6888 or check the city website at www.fresno.gov

Happy Holidays from the City of Fresno

Current Billing Summary

Previous Balance

\$692.59

Payments

\$692.59

Adjustments

\$0.00

Balance Forward

\$0.00

Total SANITATION Charges

6.23

Sanitation

6.23

Total SEWER - POT METERED Charges

336.34

Possible Sewer Conn Low

334.05

Pre-treatment Cat 3

1.29

Total OTHER WATER SERVICES Charges

2.00

Backflow Prev Prg Fee

2.00

Total WATER - METERED Charges

575.00

Wtr Mtr. Service Chg

35.30

Consumption

539.70

Current Charges

\$918.57

Total AMOUNT DUE

\$918.57

Consumption Detail

Read Date	Service	Meter #	Current Read	Previous Read	Reading Units	Consumption
1100	WA	13060551	2"	637290	614090	310.17 HCF

1 HCF (Hundred Cubic Feet) = 748 GALS (Gallons)

RECEIVED DEC 17

JOSEPH (559) 621-6888

559-621-6888

[REDACTED]		To: CITY OF FRESNO	Check Date: [REDACTED]
			Check Number: [REDACTED]
Invoice Number	Date	Description	Net Amount
[REDACTED]	11/30/2020	[REDACTED]	\$147.26
	11/30/2020		\$163.94
	11/30/2020		\$33.27
	11/30/2020		\$15.24
	11/30/2020		\$33.27
	11/30/2020		\$21.99
	11/30/2020		\$33.27
	11/30/2020		\$16.21
	11/30/2020		\$33.52
	11/30/2020		\$55.50
	11/30/2020		\$24.42
Total of other paid invoices		\$1,160.96	
		Totals: \$1,738.85	

OTHER IMPORTANT NOTES

Copies of supporting documents must be clear and legible.

All costs must be allowable according to 2 CFR 200 and all other applicable federal rules and regulations. Any expenses included that are not allowable will be deducted from the amount reimbursable.

Expenses included in the general ledger or reimbursement request form that do not have supporting documentation will be deducted from the amount reimbursable.