Expense Report Documentation Instructions

We expect grantees have a process to create PCL invoices from general ledger accounting records. These instructions detail preparing and submitting supporting documentation for a quarterly grant invoice and expense report when requested in writing by PCL staff. This process is authorized under Sections II and III.D of the grant agreement.

Documentation Requirements

Supporting documentation should include:

For Personnel Expenses

1. A list or schedule of expenses for each person for whom you are billing. The schedule should show general ledger detail and totals. The schedule totals should match the amount billed for that position in the expense report.
    - The detail for each position should include the expenses recorded in your accounting system with positions, names, dates & amounts. The schedule should include **both** the position name and the staff person's name.
    - If you only charge a portion of a person's time to PCL, please clearly label the calculation in the schedule.
2. General ledger detail reports or payroll records that support the amounts shown in the schedule. You may redact (black out) any personal information on employees.

For Contractors

1. A list or schedule of detailed expenses for each contractor for whom you are billing. Total expenses shown on the schedule for each contracted service should match the expense report. If a portion of the cost for contracted services is allocated to PCL, show the method and calculations on the schedule.
2. General ledger detail or Invoice receipt records that support the amounts shown in the schedule.

For Other Program Expenses

1. A list or schedule of expenses for each line item for which you are billing. Total expenses shown on the schedule for each program expense should match the expense report. If a portion of the cost for a program expense is allocated to PCL, show the method and calculations on the schedule.
2. General ledger detail reports or Invoice receipt records that support the amounts shown in the schedule.

Administrative Expenses

No documentation is required for administrative expenses.

Submission Instructions

Please submit documentation electronically. Schedules should be submitted in Excel format, ideally with separate tabs for the three budget categories outlined above. General ledger reports and receipts should be submitted as PDF files. An example of an Excel schedule is available on the PCL website.

Please make sure the documentation is self-explanatory and ordered for easy review and understanding by PCL staff.

Incomplete Supporting Documentation

If any expenses are not supported by general ledger detail, receipts, or other evidence of payments, PCL staff may seek remedies detailed in Section III.B or Section IV. A-E of the grant agreement.

If you have questions about this process, please contact John Kelly at john.kelly@portlandoregon.gov or call 503.865.6903.