Expense Report Documentation Instructions

We expect grantees have a process to create PCL expense reports from general ledger accounting records. These instructions detail preparing and submitting supporting documentation for quarterly grant expense reports. 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 that supports 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 records that support the amounts shown in the schedule.
3. **Client Assistance** expenses have additional requirements. See "Allowable Client Assistance Expenses" on the PCL website for details. Show allowable client assistance expenses on a separate tab in the supporting documentation with the following information on each expense:
    - Date of client assistance

- Client identifier for the person who received the assistance
- Amount of each transaction
- Reason or purpose of each transaction – consult the "Use of Client Assistance Funds" document.
- Housing and Utility Support must include the name of the entity who received the payment (e.g. property manager; bank; utility provider)

Administrative Expenses
No documentation is required for administrative expenses.

Submission Instructions

Please submit documentation in Web Grants with your quarterly expense report in the field labeled "Supporting Documentation."

Supporting schedules should be submitted in Excel format, ideally with separate tabs for the three budget categories outlined above. General ledger reports can be submitted as part of an excel file or as PDF files. General ledger information can be copied and pasted into an excel workbook. An example of an Excel schedule is available on the PCL Financial webpage.

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, PCL staff will send the claim back to you for corrections in WebGrants. You will receive an email notification to log into WebGrants to edit and re-submit the claim with additional or corrected documentation. Any expense that cannot be documented cannot be charged to PCL and will need to be removed from the expense report.

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