Expense Reporting Template and Guidance

PRIVATE FOREST ACCORD

GRANT PROGRAM

Purpose

This section outlines the required format and documentation standards for submitting personnel costs as part of a grant reimbursement request. Personnel costs must be clearly itemized, traceable, and supported by detailed payroll records that reflect actual time and wages paid for eligible project work.

Personnel Expenditure Detail Report

What It Is

A **Personnel Expenditure Detail Report** (also known as a payroll ledger or general ledger detail) is a report that itemizes payroll transactions for all grant-funded personnel. It must reflect gross wages, deductions, and net pay across relevant pay periods.

Required Fields

The report must include the following fields for each transaction:

- **Service Category** (e.g., Executive Director, Project Planner)
- **Type** (e.g., Paycheck)
- **Date** (Transaction or payroll issue date)
- **Transaction Number (Num)** (Check number, direct deposit ID, or payroll reference number)
- **Memo/Description** (If applicable, reference to specific project work)
- **Amount** (Each individual debit or credit, with deductions or benefits clearly marked)

Example Format

Service Category	Type	Date	Num	Memo	Amount
Executive Director	Paycheck	03/31/2025	DD1017	[Optional]	-712.00
	Paycheck	03/31/2025	DD1017	[Optional]	-7.79
...	...	...	...	...	...
	Paycheck	04/30/2025	DD1025	[Optional]	-1,913.50
	Total Executive Director				**-4,199.18**
Planner	Paycheck	04/30/2025	DD1029	[Optional]	-1,167.56
	...	...	...	...	...

Supporting Documentation

All personnel expenses submitted for reimbursement must be supported by:

- A signed **timesheet** or **time allocation summary** showing hours worked on the grant-funded project.
- A **payroll ledger or expenditure detail** (like the example above).
- If personnel expenses include multiple funding sources, a **cost allocation method** or **labor distribution report** must be submitted demonstrating what the PFA Grants is reimbursing for.

Tips for Submitting Personnel Costs

- Round figures are discouraged unless fully documented.
- Use a consistent format across all reporting periods.
- Clearly separate **eligible** and **ineligible** costs if both appear on the same report.
- Highlight or subtotal costs **specific to the grant** for clarity.

Contractor Reimbursement Requirements

For reimbursement of costs related to professional services or third-party contractors (e.g., appraisers, engineers, hydrologists, biologists, surveyors, etc.), submit the following:

- **Proof of payment, or invoice (If possible)**:
  - Cancelled checks, ACH confirmations, or accounting system payment records
  - If requesting reimbursement ahead of a payment, an invoice from the contractor, outlined below, is also allowable.
- **Invoices from contractors** that:
  - Are itemized and clearly describe services provided
  - Include the billing rate and number of hours (if billed hourly)
  - Are dated and reference the contract or project name with the company letterhead
  - Date of invoice
- **Deliverables**, when applicable (e.g., appraisal reports, legal memos, surveys), must be submitted with the invoice

All contractors must be procured in accordance with applicable local, state, and federal procurement policies. Lump-sum or vague invoices will not be accepted.