OREGON DEPARTMENT OF FISH AND WILDLIFE (ODFW)
PRIVATE FOREST ACCORD GRANTS PROGRAM

EXPENSE REPORTING TEMPLATE AND GUIDANCE

1. PURPOSE

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

2. PERSONNEL EXPENDITURE DETAIL REPORT

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 Report Fields:

- **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

3. PERSONNEL EXPENDITURE EXAMPLE FORMAT

Service Category	Type	Date	Num	Memo	Amount
Executive Director	Paycheck	03/31/2025	DD1017	[Optional]	-712.00
Executive Director	Paycheck	03/31/2025	DD1017	[Optional]	-7.79
...	...	...	...	...	...
Executive Director	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

4. SUPPORTING DOCUMENTATION REQUIREMENTS

All personnel expenses submitted for reimbursement must be supported by:

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

5. COMPLIANCE TIPS FOR PERSONNEL SUBMISSIONS

- Round figures are heavily discouraged unless fully documented by exact payroll registers.
- Use a consistent table and data format across all distinct grant reporting periods.
- Clearly separate eligible and ineligible costs if both appear on the same spreadsheet or ledger report.
- Highlight or subtotal costs specific to the PFA grant for clarity.

6. CONTRACTOR REIMBURSEMENT REQUIREMENTS

For reimbursement of costs related to professional services or third-party contractors (e.g., appraisers, engineers, hydrologists, biologists, surveyors, etc.), grantees must submit clear proof of work and transaction records:

- Proof of Payment, **if possible, not required**: Cancelled checks, ACH confirmations, or formal accounting system payment transaction records.
  - **Invoices also suffice.**
- Rejection Criteria: Lump-sum, single line item, or vague contractor invoices lacking breakdown will not be accepted.

7. CONTRACTOR INVOICE REQUIREMENTS AND COST-SHARE PROTOCOL

To streamline tracking and ensure audit compliance, grantees must adhere to the following strict visual protocols whenever an invoice involves cost share or split billing allocations:

1. Visual Highlighting Required: Grantees must visually highlight (using yellow color highlight overlay or text markers) the specific line item charges requested for PFA reimbursement.
2. Clear Cost-Share Notation: Any match or partial payment breakdown must be explicitly detailed on the face of the bill.
3. Line Item Matching: The final subtotal of highlighted items must sum to an exact figure that maps directly to the corresponding row on the official ODFW Reimbursement Request Form.

4. Invoice numbers, company name and header, address, tasks achieved, etc. are all required.

8. COMPLIANT CONTRACTOR INVOICE SAMPLE

CASCADE ENVIRONMENTAL ENGINEERING, LLC
123 Forest Ridge Way, Suite B, Salem, OR 97301
Phone: (503) 555-0199 | billing@cascadeenv.com

You may also list/write directly on the invoice how much PFA Grants is to reimburse such as:

PFA Grants Reimbursement = $3,700.00

BILL TO:
PFA Grantee Organization Name
Attn: Project Manager
555 Conservation Lane, Suite 100, Salem, OR 97302

INVOICE DETAILS:
Invoice Date: June 1, 2026 Invoice Number: CEE-2026-084
Project Name: PFA Riparian Restoration ODFW Grant Agreement No: PFA-2026-003
Billing Period: May 1, 2026 - May 31, 2026

ITEMIZED LINE ITEMS:

Task 1: Hydrological Site Assessment (Field Data Collection)
Rate: $125.00/hr | Hours: 16.00 hrs | Total: $2,000.00 ***==> [HIGHLIGHTED FOR PFA REIMBURSEMENT]***

Task 2: Riparian Planting Plan Design (Mapping & Layout)
Rate: $85.00/hr | Hours: 20.00 hrs | Total: $1,700.00 ***==> [HIGHLIGHTED FOR PFA REIMBURSEMENT]***

Task 3: Native Seed and Shrub Supply (Conservation Stock Stockpile)
Bulk Unit | Quantity: 1.00 Lot | Total: $4,500.00 *--> Not highlighted since (Designated as Grantee Cost Share / Match and is funded through other funding)*

FINANCIAL SUMMARY:
Total Gross Invoice Amount: $8,200.00