

**EXHIBIT 5-L BILLING SUMMARY INSTRUCTIONS**

The Local Agency Billing Summary provides basic information necessary for the review and approval of a Local Agency invoice. The Billing Summary provides a format to streamline review and ensure Local agencies are meeting the requirements for invoicing.

A “Billing Summary” must accompany all Local Agency Invoices. The example Billing Summary provided is only a guideline; a Local Agency may submit their own version of a billing summary as long as it is able to convey the same information and the Local Agency has received approval from the District Local Assistance Engineer (DLAE) to use their version.

**The Billing Summary is a supplement to the Local Assistance Procedures Manual (LAPM), Chapter 5, Accounting/Invoice Contents. All requirements outlined in the Chapter remain in effect and must be met.**

The Billing Summary is broken into 4 sections: Support Phases (PE, R/W, and CE), R/W Capital, Construction Capital, and Non-Infrastructure. Only those sections of the Billing Summary that are applicable for the work for which reimbursement is being sought need to be completed. As a project proceeds and additional invoices are submitted, a subsequent Billing Summary will be updated for the new work performed and the costs involved but will also include a cumulative summary of previous expenditures. A subtotal of prior billings will be noted to track the history of invoicing. Please note that dates of actual work performed should be listed on the summary sheets.

All invoices include a cover page (see LAPM, Exhibit 5-A or equivalent) that shows the total amount being invoiced. This cover page includes critical information (i.e. appropriation codes, authorization dates, federal reimbursement ratios, et al) that will be applied. The Billing Summary includes the Federal Project Number and Appropriation codes to serve as the link to the cover page. For projects funded with multiple funding sources, costs need to be segregated due to eligibility; otherwise invoicing will be applied proportionally according to the reimbursement ratio listed on the approved Caltrans finance letter.

**Support Phases**

A single Billing Summary may be used for all support phases (PE, R/W, and CE). It is critical to verify the dates when the expenditures occurred. **Expenditures prior to authorization are not eligible for reimbursement.** Each line needs to be detailed enough to verify the accuracy of the charge. Consultant charges need to be itemized similar to agency charges.

Agency Overhead is non-participating unless the Agency has an approved Indirect Cost Allocation Plan/Indirect Cost Rate Proposal (ICAP/ICRP) rate from Audits & Investigations. The overhead rate must be included in the “Overhead Rate” column. If there is an amount in the “Overhead” column there must be a corresponding overhead rate.

**Capital R/W Phase**

Expenditures need to be segregated by the right-of-way activity per billing number. This includes utility work not included in the construction contract.

**Capital Construction**

The Bid Summary/Cost to Date Form is the recommended format for construction expenditures.

**Non-Infrastructure**

The Non-Infrastructure project Billing Summary is similar to the Support Phases summary; however, the difference is that each charge needs to be tied to a Task identified in the work plan.

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