



TIRCP Invoice Package Guidance

The TIRCP Invoice Package Guidance document provides guidance on the level of detail required for local agency invoices associated with their Transit and Intercity Rail Capital Program award.

1. Cited Authority

[2020 Transit and Intercity Rail Capital Program Guidelines](#), October 18, 2019

2. Definitions

Master Agreement – Legal document, inclusive of all Program Supplements, outlining the general terms and conditions of the grant funds awarded to local partners for TIRCP projects.

Program Supplement – A project-specific subcontract to the Master Agreement that is executed following a CTC approved action and includes all Project specific information needed to encumber funding and shall include expected outcomes and deliverables.

Last Expenditure Date (LED) – This is the last date the Local Partner can incur costs for that project component. If needed, the Local Agency can request an extension based on their justification. Project Managers should use the LED as the expiration date.

Contract Termination Date – Last date for the project/project close-out date.

Incurred Expenditures – Costs that a local agency owes when receiving goods or services. i.e. costs from a 3rd party vendor.

Paid Expenditures – When a local agency pays the balance of incurred expenditures. i.e. local agency pays the 3rd party vendor Invoice Checklist (if applicable)

3. Guidance

Local agency will write a narrative summary supporting the application of each cost in the invoice to the funded project. Information provided should be streamlined to be as clear as possible to the Caltrans Project Manager.

The Narrative Should include:

The narrative summarizes project expenses to show how the work moves the project towards completing the scope described in the Program Supplement. Please organize expenses appropriately to show the relevance to the overall progress of the project.

1. List the dates covered by this invoice (invoice period).
2. If the invoice period overlaps a prior invoice period for the same funding source (EA number), please explain to avoid confusion and/or reimbursing duplicate charges.
 - a. E.g. differing contractor billing timelines, milestone payments, corrections, etc.
3. Invoice amount should include and summarize total project expenditures, including:
 - a. Total indirect costs
 - i. Note: If indirect costs are being submitted, please ensure an Indirect Cost Allocation Plan (ICAP) has been approved prior to your submission.
 - b. Total direct costs related to the program supplement (from all funding sources)

- c. Total TIRCP expenditures
- d. Funding match expenditures and reimbursement ratio, if applicable
4. List staff time by name, rate, and hours for each day worked
 - a. Add all staff costs (including fringe benefits) into a single fully-loaded rate per staff member.
 - i. *What's a fully-loaded rate?* Including all payroll charges for the same employee's reported hours on a given day (such as Wage, Allocated Fringe, Allocated Paid Time Accrual, or Allocated Overhead) into a single line item for the employee.
5. Does this invoice include travel for staff? If yes, see **Appendix A: Travel Reimbursement Guidance**
6. Summarize any other agency expenses such as reprographics, delivery service, and equipment rental and explain their relevance to the project.
7. List all contractors used, summarize the work they performed, and state total billing amounts for the invoice period.
 - a. Include only a single contractor invoice cover sheet as supporting documentation
 - b. If the contractor addresses a brief description of work completed, this may be included as additional documentation, but should not replace the narrative summary of contractor charges.
8. If applicable, Describe any adjustments within the current invoice that are made to correct errors in previous invoices.

The Narrative Should Not Include:

The DRMT Rule of Thumb: If supporting documentation is confusing/redundant/non-value added, it should be left out of the invoice package. A clear, concise invoice will likely be processed faster than an long, convoluted invoice.

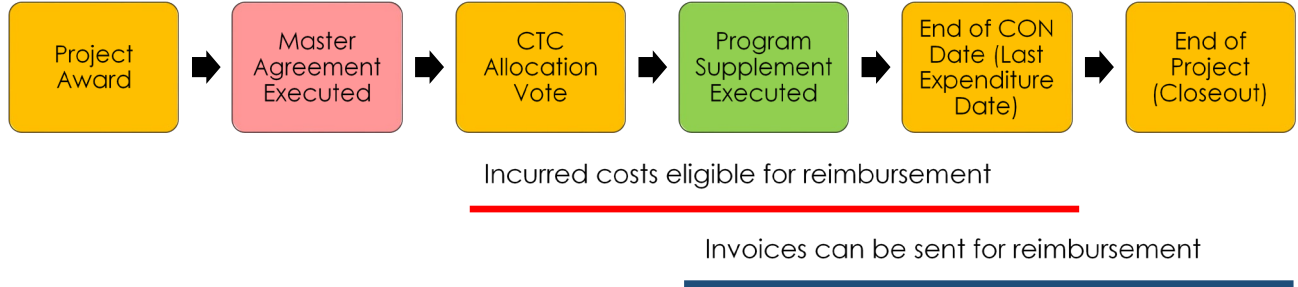
1. References to detailed subtask numbers not included in the program supplement
2. Staff's weekly time sheets (see item 4 under "The Narrative Should include:" item 4.).
3. Contractor or invoice materials beyond the invoice cover sheet requested in "The Narrative Should include:" item 8.
 - a. Local agencies shall retain detailed contractor/subcontractor invoices in preparation for audit, but these are not needed to request reimbursement.
4. Subcontractor invoice materials.
 - a. The local agency and contractors are still required to hire and administer contractors and subcontractors in accordance with the Master Agreement on file.
5. Detailed supporting information not referenced in the associated program supplement.
6. Email correspondence about specific charges. The comprehensive narrative summary should capture any discrepancies in invoice charges.

4. Reimbursement & Invoicing

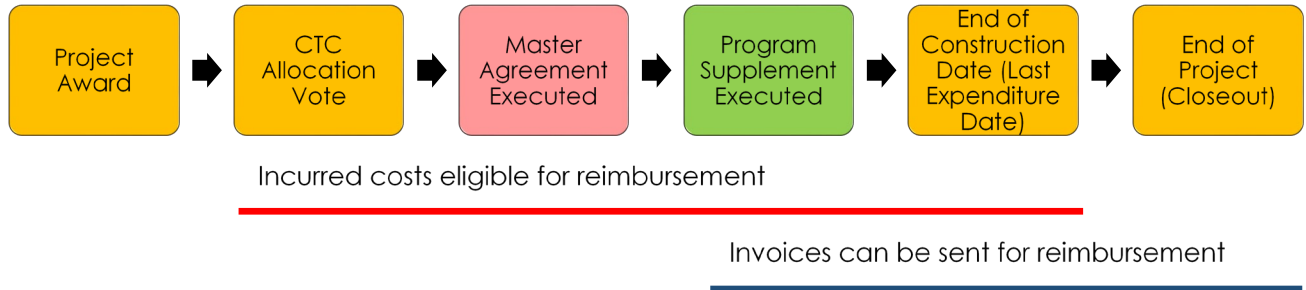
Expenses are eligible for reimbursement only after the allocation has been approved by the CTC, and the Program Supplement has been executed. Local Agencies can begin incurring costs following the CTC vote; however, reimbursement cannot occur without an executed Program Supplement (contract). Costs incurred outside of the approved scope of work are ineligible for reimbursement.

Figure 1 – Periods During Which Costs are Eligible for Reimbursement

Scenario 1: Master Agreement executed prior to CTC Allocation Vote



Scenario 2: Master Agreement executed after CTC Allocation Vote



5. Mail Invoice Package

California Department of Transportation
Division of Rail and Mass Transportation
Attention: **[Caltrans Project Manager]**
1120 N Street (MS 39)
Sacramento, CA 95814

Appendix A: Travel Reimbursement Guidance

This guidance only applies to staff of local agencies working on the project. While contractors and subcontractors' travel is reimbursable and shall adhere to the same guidelines, they are not required to submit travel costs for reimbursement, as it is already captured in their contractor invoices to the local agency.

Not all receipts are required when submitting travel invoices for reimbursement. Be sure to explain the relevance of the travel expense related to the project in the narrative summary.

List staff expenses and provide receipts only when required by 2 CCR § 599.625.1:

- a. Receipts for all lodging,
- b. No receipts for meals. Local agency staff and contractors can claim the following per staff, per day of travel (maximum allowable rate)
 - i. Breakfast \$6
 - ii. Lunch \$10
 - iii. Dinner \$18
 - iv. Incidentals \$6
- c. Receipts for all airfare
- d. No receipts for train and bus travel under \$25
- e. Receipts for rental cars and gas for state vehicles and rental cars
- f. No receipts for parking and all other transit and taxis when they are under \$10.

Organize receipts on as few pages as possible, with numbered or lettered references to the list of receipts.

Note: Receipts not required for invoices (contractor/subcontractor travel) shall be retained by local agency for three years after final invoice for auditing purposes, per Master Agreement (Article III, Section 2, Sub-Section B. Record Retention)