



Transit and Intercity Rail Capital Program (TIRCP)

Invoice Packet Instructions and Resource Guide for Local Agencies

California Department of Transportation

Division of Mass Transportation (DMT)

Office of Project Development, Management
and Delivery (PDMD)

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Introduction

TIRCP Invoice Packet Instructions and Resource Guide

Recipients of Transit and Intercity Rail Capital Program (TIRCP) grants receive funds through reimbursements after spending funds. This guide will provide TIRCP grant recipients with an overview of reimbursement eligibility and provide guidelines on key documents and expectations for invoice package submissions.

If submitting an invoice for multiple Expenditure Authorization (EA) amounts, descriptions for each individual EA should be clearly identified and separated.

Expense Reimbursement Eligibility

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

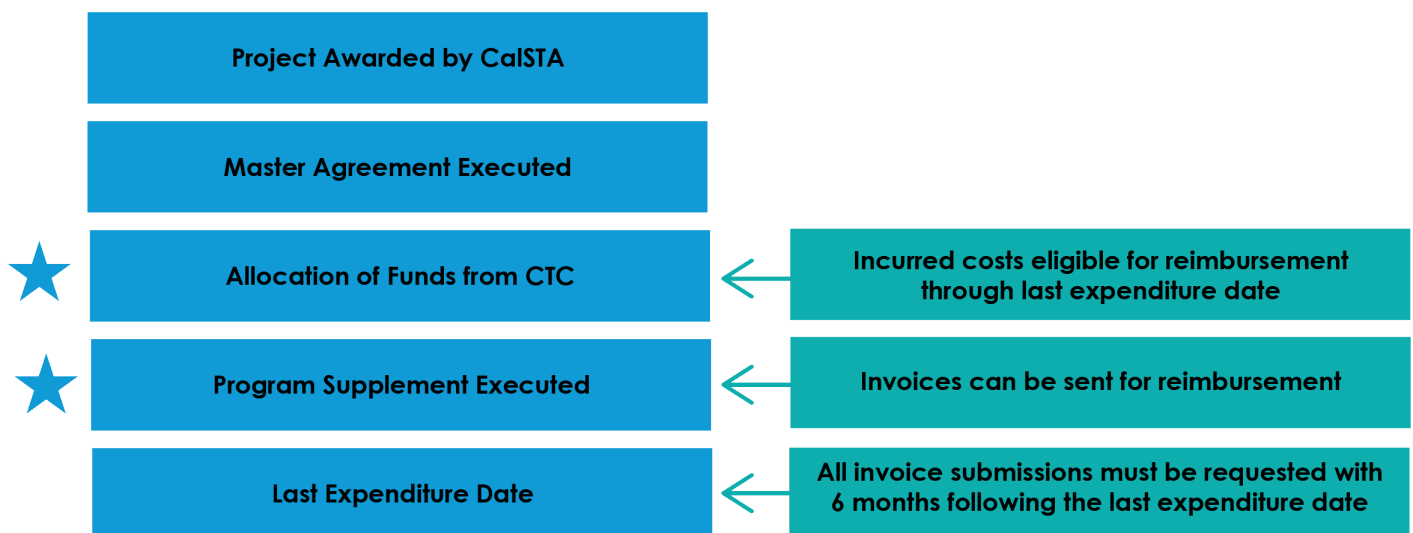


Figure 1: Illustrates when a project is eligible for reimbursement and invoicing.

In addition, for reimbursement eligibility:

- Deliverables
 - All deliverables are submitted and approved as per the project schedule as defined in the Program Supplement.
- Reporting
 - All California Air Resources Board Annual and TIRCP Quarterly reporting is up to date.

Packet Checklist

Below is a checklist of items that must be included in the TIRCP invoice packet. Additional information may be requested from local agencies based on the complexity of the invoice. Each item on the checklist must be in separate attachments and properly labeled.

- Agency Letter
- PDMD Invoice Form
- Narrative
- Billing Summary
- List of Itemized Charges
- Contractors Invoice Billing
- Proof of Payment
- Last Invoice for a project component must include a Caltrans Closeout Form (DOR 0039)

Packet Checklist, Explanations and Examples

Agency Letter

The Agency Letter is a letter from the local agency addressed to Caltrans located on the first page of the invoice packet. The checklist of items required on the letter are below. These items can be added in a narrative style or a table.

- Addressed to Caltrans
- Remit to Address
- Award Name
- Component Name and Expenditure Authorization Number
- Award Year and Award Number
- Program Supplement Number
- Invoice Period (start and end date)
- Invoice Number
- Invoice Date
- Amount Requested for Reimbursement
- Primary Contact Name, Phone Number and Address
- Short description of what work was completed and requested on this invoice

[Agency Logo Here]

January 1, 2026

California Department of Transportation
Accounting Service Center
Office of Financial Accounting and Analysis
P.O. Box 168043, Suite ASF
Sacramento, CA 95816-8043

Attn: TIRCP Project Manager

Dear TIRCP Project Manager,

Local Agency is requesting reimbursement for invoice #123ABC, billing # 1 with details as follows:

Award Name:	
Award Year and Number:	
Component Name:	
Program Supplement Number:	
EA Number:	
Invoice Period:	December 1, 2025 – December 31, 2025
Invoice Number:	123ABC
Amount Requested for Reimbursement:	\$1,000,000

Primary Contact Name:	Jane Doe
Phone Number:	(916) 123-4567
Email Address:	JaneDoe@Example.Gov

The Local Agency is requesting reimbursement for activity related to construction expenses of X, Y and Z, which is further detailed in the Summary.

If you have any questions, or require additional information, please contact Jane Doe, Manager of Fiscal Services, at 916-123-4567.

Sincerely,

Jane Doe

Jane Doe
Manager of Sample, Local Agency

Figure 2: Example of agency letter.

PDMD Invoice Form

The PDMD Invoice Form (formally the Project Progress Payment Invoice Form) helps track remaining balances as funds are drawn down through invoices. This form will clearly label what invoice amounts are being requested for one or multiple Expenditure Authorization number(s).

If submitting an invoice for multiple EA's, amounts for each individual EA should be clearly identified and separated.

STATE OF CALIFORNIA • DEPARTMENT OF TRANSPORTATION

PDMD Invoice Form

SECTION I

CONTRACT NUMBER	E.A. NUMBER	PROJECT ID		
PROJECT TITLE			INVOICE #	
NAME OF RECIPIENT			PROGRESS PAY	FINAL PAY
BUSINESS ADDRESS			PAYMENT PERIOD	DISTRICT

SOURCE OF ALLOCATION	TIRCP	Other:	Other:	Other:
ALLOCATION RESOLUTION NUMBER				
*If applicable, specify non TIRCP funding sources.				
AMOUNT ALLOCATED				
REIMBURSEMENT TO DATE				
BALANCE OF ALLOCATION				

SECTION II - Cost breakdown

1. Project Approval and Environmental Document (PA&ED)	\$	\$	\$	\$
2. Plans, Specifications and Estimates (PS&E)	\$	\$	\$	\$
3. Right of Way Expenses (ROW)	\$	\$	\$	\$
4. Construction (CON)	\$	\$	\$	\$
5. Other (please explain)	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
	\$	\$	\$	\$
Total Expenses Incurred: (1- 5)	\$	\$	\$	\$
Max. Reimb. Requested By This Voucher	\$	\$	\$	\$

I Certify the charges for work billed are proper and that project progress is commensurate with cash disbursements being claimed above.

REPRESENTATIVE OF RECIPIENTS SIGNATURE	DATE
PRINT NAME/TITLE	BUSINESS PHONE
<i>I have reviewed the disbursements and the progress of the work on the project specified above and recommend payment in the amount on Line 10 (If Line 12 is less than Line 10, the reduction will be documented in a letter).</i>	
PROJECT MANAGER'S SIGNATURE	DATE
PRINT NAME/TITLE	BUSINESS PHONE

Figure 3: Blank PDMD invoice form.

Narrative

The Narrative summarizes project expenses to show how the work moves the project towards completing the scope and deliverables described in the Program Supplement. Organize expenses appropriately to show their relevance to the overall progress of the project.

The Narrative should include:

- List of dates covered by the invoice (invoice period)
- Explanation if the invoice period overlaps with a prior invoice period for the same funding source
- Total project expenditures for Total Indirect Costs and Total Direct Costs
- Significant travel expenses (smaller charges part of a larger narrative may not be needed)
- List of all contractors used, a summary of the work they performed, and total billing amounts for the invoice period

Billing Summary

The Billing Summary consolidates and displays total project expenditures by funding source and identifies the amount being requested for reimbursement for the current claim. It serves as a high-level financial snapshot that ties the invoiced costs to the correct funding streams.

The funding sources listed in the Billing Summary should match the funding sources identified in the Project Programming Request (PPR) and the TIRCP Quarterly Reports, even if not all sources were utilized for the invoice being processed.

The Billing Summary should include:

- Total project expenditure by funding source, including TIRCP and non TIRCP funding sources
- Total amount requested for reimbursement of the current claim
- If applicable, reimbursable percentage should be identified and correspond with Program Supplement invoicing requirements. (Note: TIRCP policy does not require a percentage match for invoicing)

Table 1: Example of the billing summary.

Vendor Name	TIRCP Fund	CRISI – Federal Fund	Measure B – Local/Regional Fund	Measure C – Local/Regional Fund	STIP – State Funding	Total
Contractor 1	\$10,000	\$5,000	\$5,000	\$0	\$15,000	\$35,000
Subcontractor 1	\$5,000	\$2,000	\$16,000	\$1,800	\$1,800	\$26,600
Subcontractor 2	\$7,000	\$7,000	\$12,000	\$17,000	\$12,000	\$55,000
Subcontractor 3	\$6,000	\$2,000	\$2,000	\$15,000	\$15,000	\$40,000
Total(s)	\$28,000	\$16,000	\$35,000	\$33,800	\$43,800	\$156,600

List of Itemized Charges

The List of Itemized Charges provides a detailed line-by-line breakdown of all expenses being claimed for reimbursement. Each charge must clearly describe what work occurred, when it occurred, who performed it, and what it cost. Its purpose is to allow Caltrans to verify that all expenses are eligible, properly documented, and comply with the Program Supplement. If the List of Itemized Charges is not compiled into one table, it should be clearly labeled and trackable in the packet, especially in the case an invoice packet contains multiple lists for various project contractors.

Labor charges should be separated. If submitting an invoice for multiple Expenditure Authorizations, itemized charges for each EA should be separated.

The List of Itemized Charges should include:

- The date(s) work occurred and brief description for each itemized charge
- Labor charges using a Single Fully Loaded Rate (including hours worked, pay rate, and purpose of labor)
- Direct and Indirect costs (clearly identified and separated)
 - Note: If indirect costs are being submitted, please ensure an Indirect Cost Allocation Plan (ICAP) has been approved prior to your submission.

Table 2: Example of list of itemized charges for labor expenses.

Employee	Dates Worked	Hours Worked	Loaded Hourly Pay Rate	Purpose of Labor and/or Brief Description	Associated EA
Employee 1	1/1/2026-1/31/2026	10	\$92	Creation of design documents	R123GA
Employee 2	1/1/2026-1/31/2026	50	\$72	Environmental reviews	R123GA
Employee 3	1/1/2026-1/31/2026	10	\$189	Project oversight	R123GA
Employee 4	1/1/2026-1/31/2026	25	\$189	Project oversight	R123GA
Employee 5	1/1/2026-1/31/2026	25	\$72	Environmental reviews	R123GB
Employee 6	1/1/2026-1/31/2026	25	\$92	Creation of design documents	R123GB

Table 3: Example of list of itemized charges for non-labor expenses.

Item	Relevant Purchase or Delivery Date	Purpose and/or Brief Description	Associated EA
Train Car 1	1/15/2026	As part of Program Supplement deliverable A, train car order 17 of 225 which arrived at Oakland, CA.	R123GA
Bus Delivery 1	1/15/2026	As part of Program Supplement deliverable C, zero emission electric bus delivery 2 of 6.	R123GA
Bus Equipment 1	1/15/2026	As part of Program Supplement deliverable D, zero emission electric bus infrastructure equipment that will be used for charging infrastructure.	R123GA
Train Car 2	1/15/2026	As part of Program Supplement deliverable A, train car order 18 of 225 which arrived at Oakland, CA.	R123GA
Train Car 2	1/15/2026	As part of Program Supplement deliverable A, train car order 19 of 225 which arrived at Oakland, CA.	R123GA
Bus Equipment 2	1/15/2026	As part of Program Supplement deliverable D, zero emission electric bus infrastructure equipment that will be used for charging infrastructure.	R123GA

Copy of Contractor's Invoice Billing

Provide a copy of the contractor's billing invoice for the TIRCP Invoice Packet. Unless necessary for the narrative of the invoice, local agencies only need to include a single contractor invoice cover sheet as supporting documentation. Additional documentation should only be added if pertinent to understand the narrative of the charges. Local agencies shall retain detailed contractor/subcontractor invoices in preparation for an audit, but these are not needed to request reimbursement. Staff's weekly timesheets can be retained as well but are not mandatory for the TIRCP invoice.

Proof of Payment

Provide proof of payment to the contractor. This can be a bank statement, wire transfer or check.

Closeout Form (DOR 0039) – Final Invoice

When submitting a final invoice for a TIRCP project Component, attach a completed Closeout Form (DOR 0039). DOR 0039 forms will be provided by the Project Manager. If any project-related deallocation is needed,

consult the Caltrans Project Manager to determine the appropriate timing for submitting and processing the DOR 0039 form.

Invoice Submission

Invoice packets are submitted with an online form through a platform called Smartsheet. The Smartsheet Form is linked here: [Invoice Submission Form](#). The system can only allow for uploads of 30MB. If an invoice package size is larger than 30MB, the agency must provide a link to a downloadable file. Once an invoice is submitted using the link above, the assigned TIRCP Project Manager to that agency will be notified and begin processing. If the Project Manager finds any discrepancies, they will issue a Dispute Form (STD 209) asking for corrections and updates to the invoice packet.

A Dispute Form is not a disciplinary action towards a local agency. Caltrans is committed to completing invoices in a timely fashion and the Dispute Form is Caltrans' record that details why a specific invoice may need more time for completion. Once the dispute is resolved, Caltrans will update the Dispute Form and complete a "resolved" section to continue processing the invoice.

Tracking the Status of an Invoice

As invoices are processed, local public agencies can monitor the status of their invoices by viewing the data at the Vendor Payment History website: [Vendor Payment History - Caltrans](#). This website is updated daily and contains all invoices for projects for the past 18 months.

Travel Reimbursement Guidance

The travel guidance applies to both staff of local agencies and consultants working on the project. While contractors and subcontractors' travel are reimbursable and shall adhere to the same guidelines, contractors are not required to submit travel costs for reimbursement through the TIRCP invoice packet, as that is already captured in their contractor invoices to the local agency. Receipts are not required for invoices for contractor/subcontractor travel but shall be retained by the local agency for three years after final invoice for auditing purposes, per Master Agreement (Article III, Section 2, Sub-Section B. Record Retention).

Be sure to explain the relevance of the travel expenses related to the project in the Narrative.

Reimbursement Amounts

Use the travel rates that were in effect at the time the travel occurred, not the rates in effect when the TIRCP invoice was submitted.

Lodging: Lodging rates must align with Federal government GSA guidelines: [Per Diem Rates - GSA](#).

Meals: Local agency staff and contractors can claim the following per staff, per day of travel based on Meals and Incidentals guidelines provided from CalHR: [Travel Reimbursements - CalHR Website](#).

Transportation:

- Mileage Reimbursement: Mileage for personal vehicle usage must align with CalHR guidelines: <https://benefits.calhr.ca.gov/state-employees/work-resources/travel-reimbursements/>
- Rental Cars: Rental car expenses and related fuel costs are allowable
- Taxi and ride hail: Taxi and ride hail costs are allowable, however, tips for such services are not eligible for reimbursement

Not all receipts are required when submitting travel invoices for reimbursement.

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

A. Needed:

- i. Lodging
- ii. Airfare
- iii. Train and bus travel over \$25
- iv. Receipts for rental cars and fueling
- v. Fueling costs for state vehicles and rental cars
- vi. Parking over \$10
- vii. Taxis over \$10
- viii. All other transit over \$10

B. Not Needed:

- i. Meals
- ii. Train and bus travel under \$25
- iii. Transit and taxis under \$10

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

Indirect Costs and Indirect Cost Rate Proposal (ICRP)/Indirect Cost Allocation Plan (ICAP)

At the discretion of the local agency, indirect costs are eligible for reimbursement on some state-funded projects. Should the agency seek reimbursement of their indirect costs, they must receive an Approval/Acceptance Letter of the agency's Indirect Cost Rate Proposal (ICRP)/Indirect Cost Allocation Plan (ICAP) for the fiscal year(s) involved from Caltrans Internal Audits Office (CIAO) prior to billing for any indirect costs. If a project involves more than one fiscal year, approval of the indirect cost rate(s) for each fiscal year for each unit of the government wishing to bill indirect costs are required prior to claiming reimbursement. The Indirect Cost Calculation section on the invoice must be completed and the summary data transferred to the first page of the invoice. Indirect costs must not be combined with direct costs on invoices. Refer to the CIAO website for details on obtaining approval/acceptance of ICRP/ICAP: <https://dot.ca.gov/programs/audits>.

Note: Some programs may have special requirements or restrictions on indirect costs. For example: the Freeway Service Patrol program does not allow the use of state funds for administrative purposes pursuant to Streets and Highways Code Section 2564.

Agencies may be eligible to use the 10% de minimis indirect cost rate per 2 CFR 200.414. If agencies would like to apply the de minimis rate of up to 10% to their modified total direct costs, then agencies must submit both the Application form and the De Minimis Submission Certification to CIAO at ICAP-ICRP@dot.ca.gov. Please refer to the following CIAO website links for further details.

- Application form: <https://dot.ca.gov/-/media/dot-media/programs/audits/documents/submission-review/submission-review-application-a11y.pdf>
- De Minimis Submission Certification: <https://dot.ca.gov/-/media/dot-media/programs/audits/documents/submission-review/submission-review-de-minimis-cert-a11y.pdf>

Glossary

Allocation	Commitment of funds by the California Transportation Commission for a specific project phase or component.
California Transportation Commission	Thirteen-member commission responsible for programming and allocating funds for the construction of highway, passenger rail, transit and active transportation improvements throughout California. The Commission also advises and assists the Secretary of the California State Transportation Agency and the Legislature in formulating and evaluating state policies and plans for California's transportation programs.
Direct Costs	Project specific expenses that can be clearly tied to delivering the scope and deliverables in the Program Supplement.
Dispute Form (STD 209)	Caltrans' official notice that an invoice cannot be processed in its current form. The form documents which portion of the invoice is being challenged, the reasons for the dispute, and the specific corrections or clarifications required from the submitting agency. Issuing a Dispute Form pauses the invoice-processing timeline to prevent delays or improper reimbursement while outstanding issues are addressed. Once the agency provides the requested updates and Caltrans verifies the corrections, the dispute is marked, resolved and normal invoice processing resumes.
Eligible Expenses	Any project cost that meets all requirements set by the California Transportation Commission, the executed Program Supplement, and Transit and Intercity Rail Capital Program reimbursement rules.
Indirect Costs	Overhead or administrative expenses that support multiple activities and cannot be tied solely to a single Transit and Intercity Rail Capital project. These are reimbursable only if the agency has an approved plan from Caltrans' Internal Audits Office.
Last Expenditure Date	The last date the local agency can incur reimbursable costs for a specific project component.
Master Agreement	A formal contract between a project recipient and Caltrans that establishes the overarching administrative, compliance, and reimbursement framework governing all TIRCP-funded projects undertaken by that agency. The Master Agreement serves as a 10-year umbrella agreement under which individual Program Supplements are later executed to contain the project-specific scope, schedule, funding plan, deliverables, and reporting requirements.
Office of Project Development, Management and Delivery (PDMD)	The Office of Project Development, Management and Delivery sits within the Division of Mass Transportation at Caltrans and is responsible for implementing and managing transit, rail, and other multi-modal transportation programs across California.

Program Supplement	Formal agreement executed between Caltrans and a project recipient that activates and governs the use of State-allocated funds for a specific project component under an existing Master Agreement.
Project Programming Request (PPR)	Document that details the project's exact scope, cost estimates, funding sources, and delivery milestones across key phases utilized by Caltrans and the California Transportation Commission to track projects.
Single Fully Loaded Rate	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.