



October 2020

Department of Resources Recycling and Recovery

Exhibit B

Procedures and Requirements Beverage Container Recycling Grant Program

RBC32 Cycle Fiscal Year 2020–21

Copies of these Procedures and Requirements must be shared with both the Finance Department and the staff responsible for implementing the grant activities.

Table of Contents

Introduction	3
Milestones	3
Grants Management System (GMS)	4
Accessing the Grant	4
Contact Updates.....	4
Prior to Commencing Work	5
Reliable Contractor Declaration.....	5
Certificate of Insurance.....	5
Project Requirements	6
Grant Term	7
Eligible Costs.....	7
Ineligible Costs	8
Competitive Bid Requirements	9
Modifications.....	9
Acknowledgements	9
Reporting Requirements.....	9
Electronic and Original Signatures	10
Progress Report	10
Final Report.....	11
Grant Payment Information.....	12
Payment Request and Documentation.....	13
Supporting Documentation	13
Audit Considerations	15

Introduction

The Department of Resources Recycling and Recovery (CalRecycle) administers the Beverage Container Recycling Grant Program. These Procedures and Requirements describe project and reporting requirements, report due dates, report contents, grant payment conditions, eligible and ineligible project costs, project completion and closeout procedures, and records and audit requirements.

This document is attached to, and incorporated by reference, into the Grant Agreement.

Milestones

Notice to Proceed (NTP) Date: Grant Term and Grant Performance Period Begin on date indicated in the Notice to Proceed

July 15, 2021: Progress Report 1 Due (covering activity from Notice to Proceed to June 30, 2021)

October 15, 2021: Progress Report 2 Due (covering activity from July 1, 2021 to Sep. 30, 2021)

January 18, 2022: Progress Report 3 Due (covering activity from Oct. 1, 2021 to Dec. 31, 2021)

April 15, 2022: Progress Report 4 Due (covering activity from Jan. 1, 2022 to March 31, 2022)

July 15, 2022: Progress Report 5 Due (covering activity from April 1, 2022 to June 30, 2022)

October 17, 2022: Progress Report 6 Due (covering activity from July 1, 2022 to Sep. 30, 2022)

January 17, 2023: Progress Report 7 Due (covering activity from Oct. 1, 2022 to Dec. 31, 2022)

April 17, 2023: Progress Report 8 Due (covering activity from Jan. 1, 2023 to March 31, 2023)

May 3, 2023: Draft Final Report Due

June 30, 2023: Final Report and Final Payment Request Due

June 30, 2023: Grant Term End

Grants Management System (GMS)

GMS is CalRecycle's web-based grant application and Grants Management System. Access to GMS is secure; grantees must log in using a WebPass. WebPass accounts are tied to a specific email address. If an email address changes, or if it becomes inactive, the grantee must create a new WebPass account to continue accessing GMS. Establish or manage a WebPass at [CalRecycle's WebPass page](https://secure.calrecycle.ca.gov/WebPass/) (<https://secure.calrecycle.ca.gov/WebPass/>).

Accessing the Grant

Grantees must [log in to GMS](https://secure.calrecycle.ca.gov/Grants) (<https://secure.calrecycle.ca.gov/Grants>) using their web pass. After logging in, locate the grant in the **My Awarded/Open Grants** table and select the **Grant Management** link. The **Grant Management Module** includes the following sections:

- **Summary tab:** Shows approved budget, paid and remaining amounts. (This section is available to the grantee in read-only mode.)
- **Payment Request tab:** Grantee requests reimbursement.
- **Reports tab:** Grantee uploads required reports.
- **Documents tab:** Grantee uploads all other grant documents that are not supporting documents to a payment request or a report. This section also provides access to documents that were uploaded within other sections of GMS.
- **Sites tab:** Shows approved project sites.

Follow the instructions in GMS to work in the system. The following sections describe the reports, transactions, and supporting documents CalRecycle requires.

Contact Updates

Access to the grant is limited to those listed in the **Contacts** tab of the **Application Module** with the "Allow Access" check box marked. A contact may be listed but not granted access by not checking the box. Please note, if a contact is granted access to a grant they will be able to edit contacts, submit payment requests, upload reports, and view all documents. Those with access may update contact information for all contact types except Signature Authority. Email the assigned Grant Manager regarding any changes to Signature Authority information.

Prior to Commencing Work

Prior to commencing work under this grant, the grantee's Grant Manager or primary contact and authorized grant Signature Authority should review the Terms and Conditions (Exhibit A) and the Procedures and Requirements (Exhibit B) to identify key grant administrative requirements. Evaluation of the grantee's compliance with these requirements is a major focus of grant audits.

Reliable Contractor Declaration

Prior to authorizing a contractor or subcontractor to commence work under this grant, the grantee shall submit to the Grant Manager a declaration from the contractor or subcontractor, signed under penalty of perjury, stating that within the preceding three (3) years, none of the events listed in [section 17050 of Title 14](https://www.calrecycle.ca.gov/Laws/Regulations/Title14/) (<https://www.calrecycle.ca.gov/Laws/Regulations/Title14/>), California Code of Regulations, Natural Resources, Division 7, has occurred with respect to the contractor or subcontractor. The grantee must submit this form for each contractor and subcontractor working under the grant.

If a contractor or subcontractor is placed on the [CalRecycle Unreliable Contractor List](https://www.calrecycle.ca.gov/Funding/Unreliability/) (<https://www.calrecycle.ca.gov/Funding/Unreliability/>) after award of this grant, the grantee may be required to terminate the contract. Obtain the Reliable Contractor Declaration form (CalRecycle 168) from [CalRecycle's Grant Forms web page](https://www.calrecycle.ca.gov/Funding/Forms/) (<https://www.calrecycle.ca.gov/Funding/Forms/>).

The grantee must upload a scanned copy of each signed Reliable Contractor Declaration form in GMS. To upload the form:

1. Go to the **Reports** tab.
2. Click on **Reliable Contractor Declaration** under **Report Type**.
3. Click the **Add Document** button.
4. Select Reliable Contractor Declaration in the **Document Type** drop down box, enter a document title, click the **Browse** button to search and upload the document, and then **Save**.
5. Click on the **Submit Report** button.

For further instructions regarding GMS, including login directions, see the "Grants Management System" section (above).

Certificate of Insurance

The grantee shall present a current copy of insurance certificate to their Grant Manager upon grant execution or at the initial site visit. The grantee shall obtain and keep in force for the term of the grant, and require its subcontractors to obtain and keep in force, the following insurance policies which cover any acts or omissions of the grantee, or its employees engaged in the provision of services or performances of activities funded pursuant to and specified in the grant.

- Commercial general liability insurance in the amount of \$1,000,000 per occurrence and aggregate for bodily injury and property damage.
- Automobile liability in the amount of \$1,000,000 for each accident for owned or non-owned or hired vehicles, whichever is applicable.

The grantee shall name the State of California, its officers, agents, employees and servants as additional insured parties for all insurance required and is responsible for guaranteeing that a copy of each Certificate of Insurance is submitted to CalRecycle within thirty (30) days of the execution of the grant.

The certificate of insurance shall state a limit of liability of not less than \$1,000,000 per occurrence for bodily injury and property damage combined. Self-insured entities must provide a copy of a Certificate of Consent to Self-Insure issued by the California Department of Industrial Relations.

The grantee shall notify CalRecycle prior to any insurance policy cancellation or substantial change of policy.

Project Requirements

All projects are subject to the following requirements:

- The project(s) must be located in California.
- Reimbursement will not exceed the amount stated on the Grant Agreement Cover Sheet (CalRecycle 110).
- The grantee will ensure that the recycling bins, if applicable, are serviced on a regular basis and that collected material is transported to a certified recycling center.
- The grantee will ensure, if applicable, that it and/or other entities certified to collect beverage containers are certified or registered by CalRecycle in the proper category and will provide the Grant Manager a copy of the certification certificate(s), upon request.

The grantee shall monitor the project for the tonnage and revenues collected by material type, if applicable, and will report to the Grant Manager in the progress and final reports.

Grant Term

The Grant Term begins on the date of the Notice to Proceed (NTP) email, which is the formal notification from CalRecycle authorizing the grantee to begin the grant project and ends on June 30, 2023. The grantee must make all grant-eligible program expenditures and incur all grant-eligible costs within this period. Expenditures made or costs incurred prior to the NTP date or after the end date are not eligible for reimbursement.

The Final Report and final Payment Request are due on June 30, 2023. CalRecycle recommends reserving the period from May 3, 2023 to June 30, 2023 exclusively for the preparation of the Final Report and final Payment Request, though they may be completed earlier. **Costs incurred to prepare the Final Report and final Payment Request are only eligible for reimbursement during the Grant Term.**

Eligible Costs

Grantees may incur eligible costs only during the Grant Term, which starts when the grantee receives a Notice to Proceed from CalRecycle and ends on June 30, 2023. See “Grant Term” for additional information. All grant expenditures must be for activities, products, and costs specifically included in the approved Work Plan and approved Budget. To be eligible for reimbursement, costs must be incurred after receiving a Notice to Proceed and before the end of the Grant Term. All services must be provided and goods received during this period in order to be eligible costs. Invoices for goods and services must be paid by the grantee prior to the inclusion of those goods or services on a payment request.

Eligible costs are limited to the following:

- Personnel costs directly related to the start-up/implementation of the project are capped at 25 percent of the total grant award (recycling coordinator, salaries/wages for those directly involved with the project, e.g., students, consultants, etc.).
- Purchase of equipment or materials related to infrastructure (beverage container recycling bins/receptacles, cluster bins, lids, receptacle liners, in-unit totes (multi-family residential dwellings), pads/enclosures to accommodate centralized roll-off, balers, scales, optical sorters (for municipality operating its own Material Recovery Facility), equipment modifications, signage, brochures, installation costs for equipment, service cart for use in collection of materials, laptops, computers, vehicles, etc).
- Purchase of water refill stations, including the installation, education and outreach, or replacement of infrastructure, plumbing, maintenance, additional attachments or modifications.
- Direct operating expenses associated with project activities.
- Expenses for an ongoing collection program (excluding single stream).
- Education activities and/or materials promoting beverage container recycling (not to exceed a maximum cap of 25 percent of the total grant award). May be included as part of the Mandatory Commercial Recycling Plan for local jurisdiction applicants.
- Funding must have a direct connection to the California Redemption Value (CRV) of beverage containers and the overall program. If non-CRV items are

included in the grant, they are subject to proportional cost. For example: a three bin system with composting, paper and CRV recycling, can only be funded at one third the cost. A mixed recycling bin will be funded proportionately based on the CRV content of materials collected.

Note: All expenditures are subject to audit. Questions regarding eligible/ineligible costs should be directed to the Grant Manager.

Ineligible Costs

Any costs not specifically included in the approved Budget and not directly related to beverage container recycling and the approved grant project are ineligible for reimbursement. The grantee should contact the Grant Manager if clarification is needed. Ineligible costs include, but are not limited to:

- Costs incurred prior to the date that CalRecycle sends the Notice to Proceed email or after June 30, 2023
- Promotional Items/SWAG (Stuff We All Get). Promotional Items not related to the project (e.g. shirts, magnets, cups, gift cards, stickers, tote bags not used as recycling bins, calendars with no educational component, trophies, awards, plaques, rewards). More information can be found at our [SWAG](https://www.calrecycle.ca.gov/Funding/SWAG/) (<https://www.calrecycle.ca.gov/Funding/SWAG/>) web page.
- Non-CRV Beverage Container Recycling items.
- Trash bins.
- Equipment not related to the project.
- Personnel (costs or staff not related to the project or within scope of grant) and exceeding the 25 percent cap of the total grant award.
- Costs for establishing a recycling center, processing facility, drop-off or collection program, community service program or any other business startup costs.
- Education activities and/or materials not related to the project and exceeding the 25 percent maximum cap of the total grant award.
- Travel costs exceeding state-approved rates for mileage, per diem, lodging, etc.
- Costs that are inconsistent with local, state, and federal statutes, ordinances and/or regulations.
- Any food or beverages (supplied as part of meetings, workshops, training, or events).
- Source reduction items such as reusable bottles and refillable bottles.
- Any pre-paid expenditures for the future goods or services delivered after the end of the Grant Term. (Exception: the Grant Manager may consider approving products purchased in full before the end of the Grant Term but delivered after the Grant Term if the delay is caused solely by the supplier and through no fault of the grantee. The grantee must request an exemption in writing and receive written approval from the Grant Manager.)
- Out-of-state travel, unless pre-approved in writing by the Grant Manager.
- Indirect costs (e.g. office expenses, rent, telephone expenses, or utilities).
- Overtime costs.
- Any other costs not deemed reasonable or related to the purpose of the grant by the Grant Manager.

Competitive Bid Requirements

Grantee shall secure at least three competitive bids or price quotes for goods (including equipment) or services authorized in the grantee's Approved Application with revisions, if any, and any amendments – Exhibit C, where the amount charged to the grant is \$5,000 or more. Grantee shall purchase such goods or services from the lowest qualified bidder or pay the difference between the low bid and the one selected, without using funds obtained pursuant to this Agreement. Grantee shall maintain documentation of the competitive bid process used. This competitive bid requirement may be waived upon grantee certification that due to the unique nature of the goods or services a sole source purchase is justified. Failure to comply with competitive bid requirements may result in CalRecycle disallowing reimbursement of some portion or all of the related costs.

Modifications

The grantee must submit any proposed revision(s) to the Work Plan and/or Budget in writing to the Grant Manager. The grantee may not incur costs or make expenditures based on the revision without first receiving the Grant Manager's written approval. Proposed revisions must be clearly marked on the Work Plan and/or Budget and must be accompanied by a summary of proposed changes or modifications, including justification for the proposed changes. If approved, the Grant Manager will upload the final revised Work Plan and/or Budget to GMS and notify the grantee. The grantee may submit proposed revisions in conjunction with a Progress Report but they cannot be submitted as part of the Progress Report. The grantee should retain the approval document(s) for audit purposes. See the "Audit Record/Access" section of the Terms and Conditions (Exhibit A).

Acknowledgements

The grantee shall acknowledge CalRecycle's support each time a project funded, in whole or in part, by this Agreement is publicized in any medium, including news media, brochures, or other types of promotional materials. The acknowledgement of CalRecycle's support must incorporate the CalRecycle logo. Initials or abbreviations for CalRecycle shall not be used. The Grant Manager may approve deviation from this requirement on a case-by-case basis where such deviation is consistent with CalRecycle's Communication Strategy and Outreach Plan.

Reporting Requirements

The Grant Agreement requires Progress Reports and a Final Report; however, the Grant Manager may require additional Progress Reports at any time during the Grant Term (see Progress Report Section). Failure to submit the Final Report with appropriate documentation by the due date may result in rejection of the Payment Request and/or forfeiture by the grantee of claims for costs incurred that might otherwise have been eligible for grant funding.

The grantee must upload all reports in GMS. For further instructions regarding GMS, including login directions, see the "Grants Management System" section (above).

To upload a report:

1. Go to the **Reports** tab.
2. Click on the appropriate Report Type.
3. Click on the **Add Document** button.

4. Choose the Document Type, enter a document title, click the **Browse** button to search and upload the document, and then **Save**.
 - Select the **Back** button to upload another document and continue the process until all required documents as listed below are uploaded.
 - The maximum allowable file size for each document is 35MB.
5. Click the **Submit Report** button to complete your report submittal. The **Submit Report** button will not be enabled until all required reporting documents are uploaded.

The reports must be current, include all required sections and documents, and must be approved by the Grant Manager before any Payment Request can be processed.

Failure to comply with the specified reporting requirements may be considered a breach of the Grant Agreement and may result in the termination of the Grant Agreement, rejection of the Payment Request, and/or forfeiture by the grantee of claims for costs incurred that might otherwise have been eligible for grant funding. The grantee must report any problems or delays immediately to the Grant Manager.

Electronic and Original Signatures

CalRecycle now allows for certified e-Signature or original wet signature on documents or forms that certify legally binding information.

Note: The e-Signature must be the Adobe Digital ID or through another certified digital signature program, and cannot be the “Fill and Sign” function within Adobe. Any documents using the “Fill and Sign” method will be considered as incomplete and may be sent back to the grantee.

If you have questions, email grantassistance@calrecycle.ca.gov.

Progress Report

The grantee must submit a **Progress Report** by **July 15, 2021**. This report should cover grant activities that occurred from the Notice to Proceed date through **June 30, 2021**.

The first Progress Report shall include, but is not limited to:

1. Baseline data from which to evaluate the outcomes of all projects funded through this Agreement, when applicable.
2. A statement of the tasks or milestones implemented to date and a report on the status of each.

Each subsequent Progress Report shall include, but is not limited to:

1. A statement of the tasks or milestones implemented during the reporting period and a summary on the status of each.
2. If applicable, the volume of empty California Redemption Value (CRV) beverage containers collected (in tons or pounds) by material type (i.e., aluminum, glass, bi-metal, and plastic by resin type) and revenues received from the CRV beverage containers.
3. A discussion of all unanticipated problems or concerns and corrective actions taken.

4. A statement of all data collection completed during the reporting period and findings to date.
5. A description of all expenditures during the reporting period.
6. A description of all changes made to the project during the reporting period with the approval of the Grant Manager and all additional changes identified.

Final Report

The Final Report is due **June 30, 2023**. This report should cover grant activities **from the Notice to Proceed through June 30, 2023**. A minimum of 12 months data is required before submitting the Final report. If a grant project is complete prior to the 12 months, the data will be requested after the end date of the grant term to meet this 12 month reporting requirement.

The grantee shall submit a Draft Final Report on or before May 3, 2023. The Grant Manager shall draft review comments and transmit them to the grantee within 10 calendar days of receipt of the draft version of the Final Report. After incorporation of Grant Manager requested revisions, the grantee shall submit to the Grant Manager the Final Report on or before June 30, 2023.

The grantee must include the following items in the Final Report:

- **The Grant Number, grantee's name, and Grant Term.**
- **The following disclaimer statement on the cover page:**

“The statements and conclusions of this report are those of the grantee and not necessarily those of the Department of Resources Recycling and Recovery (CalRecycle), its employees, or the State of California. The state makes no warranty, express or implied, and assumes no liability for the information contained in the succeeding text.”
- **Table of Contents**
- **Summary of the Project**
 - a. The goal that was identified to be achieved through implementation of the grant project and objectives identified to help reach that goal.
 - b. The baseline data collected prior to implementing the program.
 - c. The methodology for ongoing data collection and evaluation.
- **Total Cost of Program**
 - a. A breakdown of actual expenditure for the project (i.e., administration, staff, equipment, operating costs, etc.) by project component (e.g., infrastructure, education, events, etc.) and the percentage of the overall project costs for each component.
 - b. A list of all funding sources for the project, the amount provided and the percentage each source is of the overall project.
 - c. A list and estimated dollar value of support from partnerships, volunteers, and in-kind services.
 - d. A statement whether funds received through this Agreement was a factor in obtaining additional funding and support for the project.
- **Work Plan**
 - a. A schedule of actual dates of project accomplishments (milestones).
 - b. A summary of the actual time expended on each phase of the project (i.e., planning, start-up, operation, evaluation, and until project became/becomes self-sustaining, if applicable).
 - c. A summary of special staffing needs.

- d. A description of criteria for selecting equipment, actual effectiveness of chosen equipment, and recommended changes in equipment.
- e. A statement of time elapsed before data was representative of a stable project.
- f. A discussion of problems encountered and corrective actions taken.
- g. A discussion of conditions unique to this project.
- **Tonnages and Revenues Generated (if applicable)**
 - a. The volume of empty CRV beverage containers collected (in tons) by material type (i.e., aluminum, glass, bimetal, and plastic by resin type).
 - b. The volume of non-CRV materials collected by the project by material type (i.e., newsprint, corrugated, etc.).
 - c. The revenues received for the CRV beverage containers.
 - d. A description of how CRV revenues were expended.
- **Project Effectiveness**
 - a. The outcomes achieved as a result of this project (e.g., percentage change in CRV volumes collected, change in knowledge and/or awareness level, etc.).
 - b. A comparison of the outcomes achieved to the goal established at the start of the project.
 - c. Statistical data to support the outcomes.
 - d. Volumes collected for 12 months.
 - e. Reach ad frequency for all educational components, if applicable.
 - f. Outside influences that may have affected the outcomes achieved.
 - g. Efforts resulting in the reduction of greenhouse gas emissions.
- **Conclusions and Recommendations**
 - a. Important findings and suggestions for improvement.
 - b. Tips or modifications needed for other entities to replicate project.
 - c. Project Sustainability.
 - d. A list and description of on-going expenses for this project.
 - e. Photographs, articles, educational materials.
 - f. List of subcontractors.

Grantee acknowledges and agrees that CalRecycle shall not release final payment pursuant to this Agreement unless and until CalRecycle has received from the grantee a Final Report that complies with the above requirements and with other applicable requirements in this Agreement.

Grant Payment Information

- Payment to the grantee for eligible grant expenses is made on a reimbursement basis only, and only for those materials and services specified in the approved grant application.
- The grantee may request reimbursement once a month during the Grant Term, in conjunction with (or after) submission of the Progress Report, and in conjunction with the Final Report.
- The grantee must submit the required Progress Report/Final Report prior to, or concurrent with, submission of the Grant Payment Request. No reimbursement is made prior to Grant Manager approval of the report.
- The grantee must submit a completed Grant Payment Request and provide supporting documentation as described in the “Payment Request and Documentation” section.

- CalRecycle will make grant payments to only the grantee. It is the grantee's responsibility to pay all contractors and subcontractors for purchased goods and services.
- CalRecycle will withhold and retain 10 percent of each approved Grant Payment Request amount until all conditions stipulated in the Agreement, including submission and Grant Manager approval of the Progress and Final Reports, have been satisfied.
- CalRecycle will make payments to the grantee as promptly as fiscal procedures permit. The grantee can typically expect payment approximately 45 days from the date the Grant Manager approves a Grant Payment Request.
- The grantee must provide a [Reliable Contractor Declaration \(CalRecycle 168\)](https://www.calrecycle.ca.gov/Funding/forms/) (<https://www.calrecycle.ca.gov/Funding/forms/>) signed under penalty of perjury by the grantee's contractors and subcontractors in accordance with the "Reliable Contractor Declaration" section of the Terms and Conditions (Exhibit A). The declaration must be received and approved by the Grant Manager prior to commencement of work. See the "Reliable Contractor Declaration" section in Terms and Conditions (Exhibit A) for more information.

Payment Request and Documentation

Failure to submit the final Payment Request with appropriate documentation by the due date may result in rejection of the Payment Request and/or forfeiture by the grantee of claims for costs incurred that might otherwise have been eligible for grant funding.

The grantee must submit payment requests in GMS. For further instructions regarding GMS, including login directions, see the "Grants Management System" section (above). To submit a Grant Payment Request:

1. Go to the **Payment Request** tab.
2. Click on the **Create a Payment Request** button.
 - a. Choose **Reimburse** for the **Transaction Type** and enter the amount spent in each budget subcategory.
 - b. When the transaction is complete, click the **Save** button.
 - c. After the transaction is saved, the **Upload Supporting Documents** button will appear in the lower right corner.
3. Click the **Upload Supporting Documents** button.
 - a. Choose the **Document Type**, enter a **document title**, click the **Browse** button to search and upload the document, and then **Save**.
 - b. Select the **Back** button to upload another document and continue this process until all required supporting documents as listed below are uploaded.
 - c. The maximum allowable file size for each document is 35MB.
4. Click the **Submit Transaction** button, located on the transaction page, to complete your payment request. The **Submit Transaction** button will not be enabled until all required supporting documents are uploaded.
 - a. **Note:** Once a transaction is saved, select the transaction number from the **Payment Request** tab to access it again. Please do not create multiple transactions for the same requested funds.

Supporting Documentation

- **Grant Payment Request form** (CalRecycle 87)

- A scanned copy with the signature of the signatory or his/her designee, as authorized by grantee's Resolution or Letter of Commitment, must be uploaded to GMS.
 - **Note:** A designee may sign on behalf of the grantee if a) authorized by the Resolution or Letter of Commitment, and b) a Letter of Designation has been provided to the Grant Manager.
 - **Cost and Payment Documentation**
 - Cost and payment documentation is required to be submitted for each expenditure of \$500 or more. No supporting documentation is required for expenditures of less than \$500 unless requested by the Grant Manager. Acceptable cost and payment documentation must include at least one of each of the following.
 - Invoices, receipts, or purchase orders
 - All cost and payment documentation must include the vendor's name and telephone number, address, description of goods or services purchased, amount due, and date.
 - The claimed expenses should be highlighted and identified with applicable task number on each invoice.
 - Proof of payment may include:
 - copy of cancelled check(s) that shows an endorsement from the banking institution
 - invoice(s) showing a zero balance, or stamped "paid" with a check number, date paid, and initials
 - accounting system report from local government if it contains the vendor name, date of invoice, invoice number, check number or internal ID, and date amount was paid
 - bank statement(s) along with a copy of the endorsed check or invoice showing the check number
 - copy of an electronic funds transfer confirmation
 - copy of a credit card statement(s)
 - The Grant Manager may require additional cost and payment documentation as necessary to verify eligible costs.
5. Three (3) bids (or a sole source justification) obtained prior to purchase are required for any purchase over \$5,000. Original supporting documentation is not required to be submitted to the Grant Manager but should be retained by the grantee.

All forms listed above are available from the [CalRecycle Grant Forms web page](https://www.calrecycle.ca.gov/Funding/Forms) (<https://www.calrecycle.ca.gov/Funding/Forms>).

Audit Considerations

The grantee agrees to maintain records and supporting documentation pertaining to the performance of this grant subject to possible audit for a minimum of three (3) years after final payment date or Grant Term end date, whichever is later. CalRecycle may stipulate a longer period of records retention in order to complete any action and/or resolution of all issues which may arise as a result of any litigation, dispute, or audit, whichever is later.

Examples of audit documentation include, but are not limited to, competitive bids, grant amendments if any relating to the Budget or Work Plan, copies of any agreements with contractors or subcontractors if utilized, expenditure ledger, payroll register entries, time sheets, personnel expenditure summary form, travel expense log, paid warrants, contracts and change orders, samples of items and materials developed with grant funds, invoices, and cancelled checks. Please refer to the Terms and Conditions (Exhibit A) for more information.