



March 2022

Department of Resources Recycling and Recovery

Exhibit B

Procedures and Requirements

Co-Digestion (COD1) Grant Program

1st Cycle Fiscal Years 2021–22 and 2022–23

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

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Introduction

The Department of Resources Recycling and Recovery (CalRecycle) administers the Co-Digestion 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): Grant Term Begins on the date that CalRecycle emails the Notice to Proceed.

December 15, 2022: Progress Report 1 Due. Covering Activities from the NTP date through November 30, 2022.

June 15, 2023: Progress Report 2 Due. Covering Activities from December 1, 2022 through May 31, 2023.

December 15, 2023: Progress Report 3 Due. Covering Activities from June 1, 2023 through November 30, 2023.

June 15, 2024: Progress Report 4 Due. Covering Activities from December 1, 2023 through May 31, 2024.

December 15, 2024: Progress Report 5 Due. Covering Activities from June 1, 2024 through November 30, 2024.

April 1, 2025: Final Report and Final Payment Request Due. The Grantee must report diversion data from the NTP date through February 28, 2025. The Final Report should cover grant activities from the NTP date through the Grant Term end date.

April 1, 2025: Grant Term Ends

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 CalRecycle 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 CalRecycle WebPass. 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. Additional contacts 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.

1. Projects funded under this grant program meet the definition of "[public works](https://www.dir.ca.gov/public-works/)" (<https://www.dir.ca.gov/public-works/>) (as per California Labor Code section 1720) and shall be executed as such. Accordingly, these projects must meet public works requirements pertaining to the payment of prevailing wages and apprenticeship utilization (as per California Labor Code sections 1720-1861).
 - Public agencies receiving grant funds under this program must follow the responsibilities of [awarding bodies outlined by the California Department of Industrial Relations \(DIR\)](https://www.dir.ca.gov/public-works/Awarding-Bodies.html) (<https://www.dir.ca.gov/public-works/Awarding-Bodies.html>) when contracting for project delivery/execution/implementation.
 - Grantees shall provide CalRecycle with the registration number indicating that the awarding body has registered its public works project(s) with DIR.

2. Projects funded under this grant program shall also meet the "[Skilled and Trained Workforce Standard](https://www.dir.ca.gov/Public-Works/ADA-Compliant-STW-FAQ.pdf)" (<https://www.dir.ca.gov/Public-Works/ADA-Compliant-STW-FAQ.pdf>) (as per California Public Contract Code section 2601), which shall be made clear in an enforceable agreement between public agencies receiving grant moneys and any contractor(s) and subcontractor(s) hired to carry out the project.
 - Public agencies receiving grant funds under this program must follow the responsibilities of awarding bodies as specified in California Public Contract Code sections 2602 and 2603 to ensure compliance with this requirement.
 - Grantees shall provide CalRecycle with a copy of the enforceable agreement between the public agency receiving program funding and the contractor(s) and subcontractor(s) hired to perform the work indicating that all parties understand and commit to this condition of program funding.
 - See [California Public Contract Code sections 2602](https://leginfo.legislature.ca.gov/) (<https://leginfo.legislature.ca.gov/>) for relevant details:

3. Grantees are responsible for ensuring projects funded under this program comply with any existing laws concerning local employment in the relevant jurisdiction(s) where public works projects will occur (e.g., local or targeted hiring ordinances, first-source hiring agreements, etc.).
 - Contact your local public works officials to learn more about relevant local employment mandates and opportunities to increase access to jobs created or supported by program funding for priority populations.

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, have 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).

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 April 1, 2025. 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 April 1, 2025. CalRecycle recommends reserving the period from March 1, 2025, to March 31, 2025 exclusively for the preparation of the Final Report and final Payment Request, though they may be completed earlier.

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 April 1, 2025. (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 include, but are not limited to, the following items:

- Receiving station infrastructure to accept and prepare food waste for co-digestion, including construction, installation, and equipment costs.
- Upgrades to existing digesters to allow for co-digestion, or to utilize excess capacity.
- New or upgraded equipment used to manage increased biogas production, such as biogas upgrading, gas conditioning, and flare upgrades.
- New or upgraded equipment used to produce and utilize transportation fuel, renewable electricity, heat, or biomethane for pipeline injection.
- New or upgraded equipment used to process post-anaerobic digestion material, including biosolids dewatering equipment.
- Jobs/Salaries associated with the construction of the project or installation of the equipment.
- Combined costs for design and engineering, permitting, public education/outreach, and salaries (not related to construction or installation) up to 15 percent of the grant amount.
- Up to \$120,000 for an Environmental Justice Consultant to act as a liaison between the facility and the local community. The Environmental Justice consultant must be from the local community and should be bilingual in the language that would most benefit the community. This position could assist with ongoing community engagement, identifying local needs, and developing a targeted hiring strategy.
- Indirect costs up to five percent of the grant amount.

Indirect Costs

Indirect costs can be claimed by the grantee. The following guidelines must be used when claiming these costs.

- Total indirect costs shall not exceed five percent of the grant award.
 - These costs are expenditures not capable of being assigned or not readily itemized to a particular project or activity but considered necessary for the operation of the organization and the performance of the project.
 - Examples of indirect costs include but are not limited to: the costs of operating and maintaining facilities, accounting services, administrative salaries (management not directly working on the grant project), insurance, utilities, etc.
- All indirect costs charged to the grant must be associated with grant activities as shown in the approved Budget.
- Personnel costs associated with supervision performed by managers and supervisors are an indirect cost. However, if a manager or supervisor performs an activity that is directly related to the execution of the grant (not supervising staff working on the project), costs associated with this activity may be included as a direct charge. Such activity must be clearly supported by appropriate documentation and shall not be charged to the grant as an indirect cost.
- The grantee must maintain organized and accurate records that follow generally accepted accounting principles and leave an audit trail. The grantee must provide access to all documents related to the grant program and fiscal operation of the grant program as deemed necessary by CalRecycle.

Ineligible Costs

Any costs not specifically included in the approved Budget and not directly related to the Work Plan 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 Grant Term end date.
- The purchase or retrofitting of vehicles or containers for collection of feedstock.
- Collection/delivery/purchase of organic feedstock (i.e., food materials).
- Food dehydrators and liquefiers unless the dehydrated or liquefied material is subsequently co-digested. These projects must result in increased tons of California-generated food materials diverted from landfills.
- Combined costs for design and engineering, permitting, public education/outreach, and salaries (not related to construction or installation) exceeding 15 percent of the grant amount, except for the Environmental Justice Consultant position which is capped at \$120,000.
- Indirect costs exceeding five percent of the grant amount.
- Costs currently covered by another CalRecycle loan, grant, or contract, or covered by a grant or contract offered by another state agency.
- Environmental review for project permitting, including the preparation of Environmental Impact Reports or related documents.
- Purchase, rent, or lease of land or buildings.
- Purchase of buildings that are not associated with the processing of materials.
- Travel costs
- Purchases of offsets or allowances.

- Costs to dispose rejected materials/contaminants or biosolids.
- Costs associated with the purchase of equipment and supplies that will not be under the direct control of a grantee.
- Maintenance Costs.
- Costs associated with food waste prevention/rescue partnerships.
- Costs deemed unreasonable or not related to the grant project by the Grant Manager.

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](https://www2.calrecycle.ca.gov/Publications/Details/1021) (<https://www2.calrecycle.ca.gov/Publications/Details/1021>). Contact your Grant Manager for the CalRecycle logo.

Publicity and Education

The following publicity-related materials and items require pre-approval from the Grant Manager prior to incurring the expense. Public service announcements require acknowledgements to CalRecycle that include publicity and education and outreach such as, but not limited to, the following:

- Brochures and pamphlets
- Flyers and posters
- All television, radio, video, and social media scripts
- Other published materials and outreach activities

Reporting Requirements

The Grant Agreement requires a Progress Report and a Final Report; however, the Grant Manager may require additional Progress Reports at any time during the Grant Term. 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 allows for certified e-Signature or original wet signature on documents or forms that certify legally binding information.

Note: E-signatures must include the first and last name of the Signature Authority, be in the Adobe Digital ID format (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 is considered 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 the due date assigned in the **Milestones**. This report should cover grant activities that occurred during that reporting period.

The report should include the following:

1. **General Information**

The Grant Number, Grantee’s name, and reporting period. The following disclaimer must appear on the cover page of the report:

“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.”

2. Description

A description of work completed, arranged according to tasks and expenditure categories as shown in the Work Plan. Responses to the following questions should be included:

- Did you accomplish all of the tasks and activities which were scheduled to be completed in this reporting period according to the Work Plan? If not, what was not accomplished, why, and how will you complete the delayed tasks and activities to make up the lost time? Clearly describe any permitting issues and local opposition to the project.
- A brief description of work that will be conducted during the subsequent reporting period. If necessary, discuss any adjustments to the Work Plan that you may be requesting as a result of the evaluation process.
- Document any issues or challenges that will prevent the project from meeting the goals in the Work Plan.

3. Performance Data

Provide both qualitative and quantitative data from the previous reporting period in a format approved by your CalRecycle Grant Manager. The report must describe and quantify how your project is increasing the permanent capacity for the co-digestion of food waste, produces and utilizes biogas, diverts tons of food waste from landfills, and is creating jobs. This will include a Performance Table which CalRecycle will provide to enter quantitative data. Reported outcomes must include all of the following:

- **California tons of organic waste material diverted from landfills**
Grantees must report the tons diverted that occurred in the previous reporting period as a result of the project.
 - Discuss whether the current annualized throughput is sufficient to achieve the tons per year goals cited in the grant application. If not, discuss the specific steps which the grantee will take to increase throughput to those levels and the dates by which these steps will occur.
 - The gross tons of food waste processed and net tons of food waste co-digested for the reporting period.
 - The total tons of residual material (contaminants separated from the delivered feedstock) sent to the landfill.
 - The quantity of biogas (e.g., standard cubic foot) and transportation fuel, renewable electricity, heat, or biomethane for pipeline injection produced.
 - The tons and/or gallons of biosolids produced and their end use(s). If biosolids are sent to composting, provide weight receipts indicating where and how many tons and/or gallons of biosolids were composted.
- **Community Benefits**
Grantees must report benefits to communities that occurred in the previous quarter as a result of the project. Identify any progress on new jobs created.
 - Jobs
 - Total number of jobs and the associated job classification/trade.
 - Number of project work hours for each job provided.
 - Job education and experience required to perform the

- activities undertaken by this job.
 - Average hourly wage for each job classification/trade.
- Description of the quality of the jobs provided including employer-paid health insurance, paid leave, and retirement plan. Jobs provided to priority populations, if applicable
 - Number of jobs provided to priority populations and the associated job classification/trade.
 - Number of project work hours for each job provided to priority populations and the associated census tract numbers.
 - Average hourly wage for priority populations for each job classification/trade.
 - Identify the formal targeted hiring strategies used to direct opportunities to priority populations.
- Job training
 - Total number of people that completed job training and the associated job training classification/trade; and
 - The type of credentials earned (e.g., certifications, licenses, degrees).
- Job training provided to priority populations, if applicable
 - Number of people in priority populations that completed job training and the associated job training classification/trade; and
 - The type of credentials earned (e.g., certifications, licenses, degrees).
- If this project provides other benefits to a community, please discuss the types of benefits provided, the specific communities served, and your method for quantifying these benefits. Describe how the project benefits have addressed the community's need.
- Describe how you have engaged the community within a mile radius of the facility project and along project truck routes, if applicable. Summarize the results of your outreach.

4. Performance Table

- CalRecycle will provide a Performance Table for quantitative data related to diverted tons, GHG emission reductions, and other grant performance data within the reporting period. CalRecycle will develop a Performance Table for each grantee based on information submitted in the application, and work with the grantee to customize the table to meet quantitative reporting needs. The Performance Table will be finalized towards the beginning of the Grant Term and must be submitted in conjunction with each Progress Report to track quantitative data. The quantitative data includes, but is not limited to, feedstock type and quantity, GHG emissions reduced, and quantity of end products. The quantitative data captured in the Performance Table is designed to support the qualitative claims being made in each Progress Report. The data captured in the Performance Table should be accurate and should not be estimated.

5. Pictures

- Provide digital images showing the progress of the grant project during the previous reporting period. Photographs should be in PDF, JPG, or PNG format.

Final Report

The Final Report is due **April 1, 2025**. The Grantee must report diversion data from the NTP email date through February 28, 2025. The Final Report should cover grant activities from the NTP email date through the Grant Term end date. Each grantee will receive a Final Report template from their Grant Manager that must be used when submitting the Final Report. 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."
- The same items listed in the Progress Report section above.

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 on a semi-annual basis during the Grant Term, in conjunction with submission of the Progress Report and in conjunction with submission of the Final Report.
- The grantee must submit the required Progress Report/Final Report 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 only make grant payments to 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.
- **Expenditure Itemization Summary (EIS) (CalRecycle 777).** All expenditures must be itemized and arranged by the reporting and expenditure categories as contained in the grantee’s approved Budget and Work Plan.
 - Each EIS must be accompanied by supporting documentation for each line item expense. The grantee should retain the original documents.
- **Cost and Payment Documentation**
 - Acceptable cost and payment documentation must include at least one of each of the following.
 - Invoices, receipts, or purchase orders 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 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.
 - **Personnel Expenditure Summary (CalRecycle 165 or grantee’s version).** Document personnel expenditures based on actual time spent on grant activities and actual amounts paid to personnel (these forms are not required if you have an alternate time reporting method pre-approved by your Grant Manager).

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.