



July 2023

Department of Resources Recycling and Recovery

# **Exhibit B**

## **Procedures and Requirements Household Hazardous Waste Grant Program**

**Cycle 41 (HD41) Fiscal Year 2023–24  
Small Projects Cycle**

**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 Household Hazardous Waste 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.

In a Regional Grant, the term “grantee” used throughout this document refers to the Lead Participant (Lead). The Lead is designated to act on behalf of all Non-Lead Participant(s). The Lead manages the grant, is responsible for the performance of the grant and all required documentation, and administers the grant funds to its Non-Lead Participants on its behalf.

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

## Milestones

**Notice to Proceed Date: Grant Term Begins** on the date that CalRecycle emails the Notice to Proceed (NTP).

**February 28, 2025: Progress Report 1 Due**

Covering activities from NTP to February 1, 2025

**February 27, 2026: Progress Report 2 Due**

Covering activities from February 2, 2025 to February 1, 2026

**February 26, 2027: Final Report and Final Payment Request Due**

Covering activities from NTP to February 26, 2027

**February 26, 2027: 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.

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- **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).

# 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 February 26, 2027. 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 February 26, 2027. CalRecycle recommends reserving the period from February 1, 2027 to February 26, 2027 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 February 26, 2027. 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:

1. HHW public education and outreach for general audiences (may include Extended Producer Responsibility (EPR) information).
2. Implementation of sustainable EPR collection opportunities, to include but not limited to:
  - Promotion of an ongoing retail take-back program such as batteries or fluorescent lamps at local hardware stores, businesses, or government facilities.
  - Promotional collection events hosted at businesses or government facilities.
  - Promotional public education and outreach materials specifically for local retail take-back programs.
3. Project(s) that:
  - Determines and implements the safest and cost-effective methods for collecting propane gas cylinders and/or marine flares.
  - Implements effective education programs and identifies effective incentives that reduce the disposal of household hazardous waste. The incentives must be something reusable to replace HHW being disposed (does not include monetary or [SWAG](https://www.calrecycle.ca.gov/Funding/SWAG) (<https://www.calrecycle.ca.gov/Funding/SWAG>) incentives, rechargeable

- batteries, propane fuel, adapters, valves, caps or other accessories for refilling propane canisters).
- i. Incentive costs of up to 20 percent of the approved Budget are eligible. Incentives cannot exceed \$20 (dollars) (including sales tax) per item and no more than one per household may be distributed. Incentives exceeding \$20 (dollars) will require Grant Manager approval.
  - ii. If refillable propane cylinders are used as incentives, they cannot be larger than one pound.
4. Set-up and operation of temporary or mobile collection program for one-day or multi-day collection events. This includes promoting, handling, permitting, and disposal costs for the following, except for those materials that are currently covered by another recycling/collection program (e.g. [covered electronic waste](https://calrecycle.ca.gov/electronics/cew/) [<https://calrecycle.ca.gov/electronics/cew/>], cell phones, thermostat, etc.):
    - o [Common HHW materials](https://dtsc.ca.gov/universalwaste/household-hazardous-waste/) (<https://dtsc.ca.gov/universalwaste/household-hazardous-waste/>) and [universal waste](https://www.dtsc.ca.gov/HazardousWaste/UniversalWaste/) (<https://www.dtsc.ca.gov/HazardousWaste/UniversalWaste/>)
    - o Marine flares
    - o Propane gas cylinders up to 5 gallons
    - o Solar panels (Review Department of Transportation rules and research costs during planning stage. Grantees are required to collect and report data on type/style of panels, manufacturer, volume, and the method of disposal.)
  5. Set-up and operation of new or expanded curbside and/or door-to-door collection programs to allow for the collection of new and eligible HHW materials.
  6. Minor improvements to an existing HHW facility. (Examples include: storage bins, signage, painting, paving, shelving, etc.)
  7. Purchase of personal protection equipment.
  8. Eight-hour refresher Hazardous Waste Operations and Emergency Response Standards (HAZWOPER) training.
  9. Indirect costs up to 10 percent of the total grant funds that have been reimbursed.

## Indirect Costs

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

- The total amount of indirect costs charged to the grant shall not exceed 10 percent of the grant funds reimbursed.
- 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 program.
- The costs of operating and maintaining facilities, accounting services, and administrative salaries as well as contractor's indirect costs in their contracts, are examples of indirect costs.
- All indirect costs charged to the grant must be associated with grant activities as shown in the approved Budget.
- Direct costs charged directly to the grant shall not be included in the indirect cost formula.

- Supervision performed by managers and supervisors can be included in the indirect cost formula, and therefore, will not be a direct charge to the grant. On the other hand, if a manager or supervisor performs an activity that is directly related to the execution of the grant (not supervision), 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 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.

If you are uncertain whether a given cost is considered an indirect cost, contact the Grant Manager.

## Ineligible Costs

Any costs not specifically included in the approved Budget and not directly related to Household Hazardous Waste Grant Program 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 February 26, 2027.
- Pre-paid expenditures for future goods or services delivered beyond the end of the grant term.
- Any costs, such as equipment, maintenance, repairs, tools, supplies, or services not related to the approved project.
- Costs for planning and/or design of HHW facilities.
- Ongoing costs to maintain an HHW program.
- Costs for updating and/or expanding a permanent facility on non-government owned property unless the specific conditions listed in the HHW Facilities on Private Property section of the Procedures and Requirements are met and approved in the application process.
- For one pound propane or marine flare projects, ineligible incentives include: monetary or [SWAG](https://www.calrecycle.ca.gov/Funding/SWAG) (https://www.calrecycle.ca.gov/Funding/SWAG) incentives, rechargeable batteries, propane canisters/tanks over one pound, propane fuel, adapters, valves, caps or other accessories used for home refilling of propane canisters.
- Propane fuel.
- Handling and recycling costs for HHW collected from commercial entities.
- Management, handling, disposal, or treatment of radioactive, explosives, medical wastes, sharps, and pharmaceuticals.
- Premiums or promotional items unless pre-approved in writing by the Grant Manager.
- Promotion of either brand-name product(s) or private businesses with grant funds.
- Public education and outreach unrelated to the grant project.



- Honoraria, stipends, prizes, royalties, strictly promotional give-away items ([Stuff We All Get, SWAG](https://calrecycle.ca.gov/funding/acronyms/swag/) [https://calrecycle.ca.gov/funding/acronyms/swag/]), etc.
- Development or customization of school curricula.
- HAZWOPER 40-hour and 24-hour courses.
- Remediation (any cleanup or restoration of polluted areas).
- Purchase or lease of land.
- Personnel costs not related to the project.
- Overtime costs/Compensated Time Off (except for local government staffing during specially scheduled evening or weekend events when law or labor contract requires overtime compensation).
- Travel costs exceeding the state-approved rates for mileage, per diem, lodging, etc.
- Out-of-state travel.
- Any food or beverages (e.g., as part of meetings, workshops, or events).
- Costs currently covered by another CalRecycle loan, grant, grant cycle or contract.
- Fines or penalties due to violation of federal, state, or local laws, ordinances, or regulations.
- 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. Contact your Grant Manager for the CalRecycle logo.

## **Publicity and Education**

The following items require acknowledgement of funding from CalRecycle and pre-approval from the CalRecycle Grant Manager prior to incurring the expense:

- All television, radio, theater ads, and video scripts

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- Functional premiums, if the per unit price is greater than six dollars (\$6.00)
- Advertisements
- Audio and/or visual material
- Brochures
- Pamphlets
- Other outreach

All publicity and education materials must include the following:

1. “Funded by a grant from CalRecycle.” Exception: The acknowledgement line is not required on small items where space constraints would not allow for this line or if it would interfere with the message.
  - There are two acceptable Spanish translations: “Financiado por una beca del CalRecycle” or “Patrocinado por fondos del CalRecycle.” For other languages, the Grantee must work with a certified translator or person fluent in reading and writing that language. All exceptions must be pre-approved in writing by the CalRecycle Grant Manager.
2. [CalRecycle logo](https://www.calrecycle.ca.gov/gallery/) (https://www.calrecycle.ca.gov/gallery/) as reflected on the CalRecycle website.
3. A list of HHW collection sites within the targeted community with a local telephone number or website to obtain further information on local collection centers. (Use the 1-800-CLEANUP number or [Earth911 website](http://search.earth911.com/) (http://search.earth911.com/) if your jurisdiction does not maintain its own 24-hour hotline.)
4. For Press Releases: the only requirement is to place the name of “CalRecycle” as an acknowledgement in the body of the release.

### Graphics

[HHW-related graphics](https://www.calrecycle.ca.gov/UsedOil/Graphics/HHWArt/) (https://www.calrecycle.ca.gov/UsedOil/Graphics/HHWArt/) are available for use.

For large equipment, a [CalRecycle bumper sticker](http://www.calrecycle.ca.gov/UsedOil/Graphics/#Bumper) (http://www.calrecycle.ca.gov/UsedOil/Graphics/#Bumper) “Equipment funded by a grant from CalRecycle” is available and is required to be affixed to all large pieces of equipment purchased with grant funds. These can be requested from your Grant Manager when available. When submitting the Final Report, a photograph of this equipment should include the affixed sticker.

### Retention of Public Education

For audit purposes, grantees are required to retain samples of all publicity and education materials for three years **after** the close of the Grant Term, or a longer period if warranted to resolve any issues with this grant. (See Audit/Records Access Section in Terms and Conditions, Exhibit A.)

## Reporting Requirements

The Grant Agreement requires two Progress Reports 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.

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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 requires certified e-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 document using the “Fill and Sign” function will be considered incomplete and may be sent back to the grantee.

If you have questions, email [grantassistance@calrecycle.ca.gov](mailto:grantassistance@calrecycle.ca.gov).

## Progress Report

The grantee must submit a **Progress Report** by the due dates listed in the Milestones Section of this document. These reports should cover grant activities that occurred within the specified reporting period. The report should include the following:

1. The Grant Number, Grantee’s name and Grant Term.
2. The following disclaimer 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.”

- **Progress Report 1** is due on **February 28, 2025** (covering grant activities from the Notice to Proceed through February 1, 2025).
- **Progress Report 2** is due on **February 27, 2026** (covering grant activities from February 2, 2025 through February 1, 2026).

## Final Report

The Final Report is due **February 26, 2027**. This report should cover grant activities **from the Notice to Proceed through February 26, 2027**. The grantee must include the following items in the Final Report:

1. The Grant Number, grantee's name, and Grant Term.
2. 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."
5. **For solar panel collection events**, create a spreadsheet that includes the type/style of item, manufacturer, volume (by count preferred), and the method of disposal.

## 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 only three times 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

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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.

**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, must be uploaded to GMS.
    - **Note:** A designee may sign on behalf of the grantee if a) authorized by the Resolution, and b) a Letter of Designation has been provided to the Grant Manager.
- **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 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.
- **Expenditure Itemization Summary (EIS)** (CalRecycle 667)  
Each EIS must be accompanied by supporting documentation for each line item expense. All expenditures must be itemized and arranged by the reporting and expenditure categories as contained in the grantee’s approved Budget and Work Plan.
- **Personnel Expenditure Summary** (CalRecycle 165 or Grantee’s Version), when applicable. 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).
- **Travel Expense Log Form** (CalRecycle 246 or Grantee’s version), when applicable. Document costs related to travel with supporting documentation.

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.