Exhibit B

Procedures and Requirements Recycled Glass Processing Incentive Grant Program

Cycle 2 (RGP2) Fiscal Year 2025–26

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

The Department of Resources Recycling and Recovery (CalRecycle) administers the Recycled Glass Processing Incentive 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 Date: Grant Term Begins on the date that CalRecycle emails the Notice to Proceed.

May 28, 2026: **Progress Report 1 Due**

Covering activities from Notice to Proceed to April 30, 2026

August 27, 2026: Progress Report 2 Due

Covering activities from May 1, 2026 to July 31, 2026

November 19, 2026: Progress Report 3 Due

Covering activities from August 1, 2026 to October 31, 2026

February 25, 2027: Progress Report 4 Due

Covering activities from November 1, 2026 to January 31, 2027

May 27, 2027: Progress Report 5 Due

Covering activities from February 1, 2027 to April 30, 2027

August 26, 2027: Progress Report 6 Due

Covering activities from May 1, 2027 to July 31, 2027

November 18, 2027: Progress Report 7 Due

Covering activities from August 1, 2027 to October 31, 2027

January 27, 2028: Progress Report 8 Due

Covering activities from November 1, 2027 to December 31, 2027

April 4, 2028: Final Report Due and Final Payment Request Due

Covering activities from Notice to Proceed to April 4, 2028

April 4, 2028: **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.
- **Interest**: Shows earned interest on an advance payment.
- **Match**: Shows matching funds requirement.
- **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/), 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/) 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 Application and Grant Management Tools webpage (https://calrecycle.ca.gov/funding/tools/).

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 4, 2028. 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 4, 2028. CalRecycle recommends reserving the period from February 15, 2028, to April 3, 2028, 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 4, 2028. 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 payment request.

Eligible costs are limited to the following:
- Equipment related to glass cullet processing.
- Software technology related to the project.
- Supplies and materials related to glass cullet processing.
- Construction, renovation, or expansion costs of facilities connected to installation and/or retrofitting of the equipment at the location.
- Costs associated with setting up a new facility and/or satellite location, not including new construction.
- Personnel directly related to the project.
- Training for grantees' employees on new equipment and certifications needed to implement the project.

Ineligible Costs

Any costs not specifically included in the approved Budget and not directly related to the Recycled Glass Processing Incentive 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 April 4, 2028.
- Licensing or permits.
- Overhead/utilities related to daily operations.
- Property taxes/insurance.
- Office space/lease.
- Vehicles/trucks.

- Purchasing of land/property.
- Construction cost related to building a new facility.
- Legal services (including legal retainers).
- Travel accommodations (e.g., hotel stays for overnight travel) and general travel costs.
- Equipment that was paid for using other CalRecycle grant funds.
- Campaign/political lobbying activities.
- 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 a deviation from this requirement on a case-by-case basis where such a deviation is consistent with CalRecycle's Communication Strategy and Outreach Plan. Contact your Grant Manager for the CalRecycle logo.

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.

Grant Managers will only approve reports with current information that include all required sections and documents. Grant Managers will only process Payment Requests after report approval.

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 Signatures

CalRecycle requires a 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 completed using the "Fill and Sign" function within Adobe. Any document 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 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:
The first Progress Report shall include, but is not limited to:
- Baseline data from which to evaluate the outcomes of all projects funded through this Agreement
- A statement of the tasks or milestones implemented to date and a report on the status of each.

All subsequent Progress Reports shall include, but are not limited to:
- A statement of the tasks or milestones implemented during the reporting period and summary of the status of each.
- A statement and a graph demonstrating all data collection completed during the reporting period and findings to date.
- A discussion of all unanticipated problems or concerns and corrective actions taken.
- A description of all expenditures during the reporting period.
- A description of all changes made to the project during the reporting period with approval of the Grant Manager and all changes identified.

Final Report

The Final Report is due **April 4, 2028**. This report should cover grant activities **from the Notice to Proceed** through **April 4, 2028**. 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
  - Baseline data collected prior to implementing the project.
  - Methodology for ongoing data collection and evaluation.
- Total Cost of Program
  - Breakdown of actual expenditures for the project (i.e., administration, staff, equipment, etc.) by project component (e.g., infrastructure, etc.) and the percentage of the overall project costs for each component.
  - List of all funding sources for the project, the amount provided, and the percentage of each source related to the overall project.
  - List of estimated dollar value of support from partnerships, volunteers, and in-kind services.
  - Statement whether funds received through this Agreement were a factor in obtaining additional funding and support for the project.
- Work Plan
  - Schedule of actual dates of project accomplishments (milestones).
  - 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).
  - Summary of special staffing and training needs.
  - Description of criteria for selecting equipment, effectiveness of chosen equipment, and recommended changes in equipment. Include the installation and operational dates for acquired equipment.
  - Statement of time elapsed before data was representative of a stable project.
  - Discussion of conditions unique to this project.
- Project Effectiveness
  - Total outcomes that were achieved as a result of this Program. Include the total number of additional tons of glass cullet that was processed from the project implementation.
  - Comparison of the total outcomes achieved to the goals established at the start of the project. Include a comparison of the original tonnage of glass cullet that was processed prior to receiving the grant funds to the additional amount that was processed as a result of receiving grant funds.
- Conclusions and Recommendations
  - Important findings and suggestions for improvement.
  - Tips or modifications needed for other entities to replicate the Program.
  - List and description of on-going expenses for this Program.

- List of new items that were obtained and considered as the most effective in successfully implementing the project (e.g. eligible items purchased such as equipment, types of construction renovations, certifications, etc.)
- Match Certification Form (provided by CalRecycle)

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 the 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.
- **Nonprofit Grantees Only:** Advance Payments of up to 25 percent of the grant award may be requested per California Government Code Section 11019.3. If approved, upon receipt of advanced grant funds, the grantee shall deposit and maintain, until expended, all grant funds in an interest-bearing account within a federally insured financial institution. All earned interest must be tracked and accounted for in the final payment request. Interest will be expended on grant activities. Any unspent grant funds or unspent earned interest must be returned to CalRecycle by the end of the Grant Term. Contact the Grant Manager to initiate this process.
    - The advance payment must be fully reconciled prior to submission of the next Payment Request. Costs incurred may be reconciled only for those materials and services specified in the approved grant application.
- 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 for completed project(s) only.
- 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 grantee submits a complete Grant Payment Request.
- The grantee must provide a [Reliable Contractor Declaration form (CalRecycle 168)](https://www2.calrecycle.ca.gov/Docs/Web/127824) (https://www2.calrecycle.ca.gov/Docs/Web/127824) 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.

Advance Reconcile and Documentation

For any grantee that was granted an Advance Payment, an Advance Reconcile must be submitted to show how the Advance Payment was spent.

To submit an Advance Reconcile:

1. Go to the **Payment Request** tab.
2. Click on the **Create a Payment Request** button.
   a. Choose **Advance Reconcile** 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 Advance Reconcile. 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)
    o 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.
        a) **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**
    o Acceptable cost and payment documentation must include at least one of **each** of the following: a) Invoices, receipts, or purchase orders; and b) proof of payment.
        a) 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.
        b) 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)
    o The Grant Manager may require additional cost and payment documentation as necessary to verify eligible costs.
*   **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.
    a. Each EIS must be accompanied by supporting documentation for each line-item expense. The grantee should retain the original documents.
*   **Personnel Expenditure Summary** (CalRecycle 165 or alternate approved method). 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 on the [CalRecycle Application and Grant Management Tools webpage](https://calrecycle.ca.gov/Funding/tools/) (https://calrecycle.ca.gov/Funding/tools/).

Interest

Grantees that request an advance payment must account for all interest accrued and received. All interest accrued and received from the grant funds shall be used only for eligible expenses related to the performance of this Agreement.

- Interest earned may not be spent until the full grant award has been expended.
- The earned interest **must** be reported in the **Interest** tab in GMS.
- To report interest earned:
- Go to the **Interest** tab and click on the **Create an Interest Record** button.
- Complete required fields by selecting "**Earned**" as the Interest Type, select the Budget Subcategory where the interest will be spent; enter the date, and the amount of interest earned in the Report Amount filed.
- Click the **Save** button.

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.