



March 2026

Department of Resources Recycling and Recovery

Exhibit B

Procedures and Requirements Local Conservation Corps Grant Program

Cycle 41 (RLC41) Fiscal Year 2026–27

The Grantee must share copies of these Procedures and Requirements with its Finance Department and staff responsible for implementing the grant activities.

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Introduction

The Department of Resources Recycling and Recovery (CalRecycle) administers the Local Conservation Corps 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 this document, "Grantee" means the recipient of funds pursuant to this Agreement.

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

Milestones

July 1, 2026: Grant Term Begins

October 29, 2026: Q1 Progress Report Due

February 3, 2027: Q2 Progress Report Due

April 29, 2027: Q3 Progress Report Due

April 29, 2027: External Audit Report Due

July 29, 2027: Q4 Progress Report Due

August 27, 2028: Final Payment Request and End of Cycle Final Report Due

June 30, 2028: Grant Term End

Note: If the grantee completes the cycle prior to June 30, 2028, the Final Payment Request and End of Cycle Report are due sixty (60) days after the final invoice is submitted.

- If this date falls on a weekend or holiday, the report/payment request must be submitted on the following business day.

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 becomes inactive, the grantee must create a new WebPass account to continue accessing GMS. Establish or manage a WebPass at [CalRecycle's WebPass page](https://secure.calrecycle.ca.gov/WebPass/) (<https://secure.calrecycle.ca.gov/WebPass/>).

Accessing the Grant

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

- **Summary tab:** Shows approved budget, paid and remaining amounts. (This section is available to the grantee in read-only mode.)

- **Payment Request tab:** Grantee requests reimbursement.
- **Reports tab:** Grantee uploads required reports.
- **Documents tab:** Grantee uploads all other grant documents that are not supporting documents to a payment request or a report. This section also provides access to documents uploaded within other sections of GMS.

To work in the system, follow the instructions in GMS. 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. If a contact is given access to a grant, they can 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.

Before Commencing Work

Before 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

Before 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 [Application and Grant Management Tools webpage](https://calrecycle.ca.gov/funding/tools/) (<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. In the Document Type drop-down box, select **Reliable Contractor Declaration**, enter a document title, click the **Browse** button to search for 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 July 1, 2026 and ends on June 30, 2028. The grantee must make all grant-eligible program expenditures and incur all grant-eligible costs within this period. Expenditures made or costs incurred before July 1, 2026 or after the end date are not eligible for reimbursement. Most costs are further limited during the Report Preparation Period (below).

The Final Report and final Payment Request are due on August 31, 2028, or sixty (60) days after submittal of the final Payment Request, whichever is sooner.

Eligible Costs

Grantees may incur eligible costs only during the Grant Term, which starts on July 1, 2026 and ends on June 30, 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 on or after July 1, 2026 and before June 30, 2028. All services must be provided, and goods received at the project site provided in the application during this period. The grantee must pay invoices for goods and services before including those goods or services on a payment request.

Eligible costs are limited to the following:

- Costs incurred and paid during the Grant Term (July 1, 2026 through June 30, 2028).
- Personnel-staff salaries, corpsmember wages and stipends, and personnel taxes and benefits.
 - Personnel Benefits (fringe benefits and personnel taxes) may not exceed 35 percent of wages and salaries.
 - Calculation of benefits under this grant agreement excludes Workers' Compensation Insurance.
- Purchase of recycling equipment, vehicles, and materials.
- Program-related education, outreach, training, and staff development.
- Grantees must obtain content review and approval from CalRecycle prior to printing or publishing any educational and public outreach materials and media.
- Program-related operating expenses (i.e., facility improvement excluding leased/rented facilities, utilities, communication/telephone, facility and equipment maintenance charges, office supplies).
- Purchase of bottled water for corpsmember and staff off-site work projects.
- California Association of Local Conservation Corps Membership Dues.
 - These dues must be charged under indirect costs and the lobbying portion must be shown on the invoice and subtracted from the payment request.
- Depreciation for non-CalRecycle grant-funded assets as part of Local Conservation Corps approved Federal Indirect Cost Rates (FICR). For those Local Conservation Corps which do not have a FICR, depreciation may be included in an Indirect Cost Rate (ICR) following the use allowance method per the [Office of Management and Budget Circular A-122](https://georgewbush-whitehouse.archives.gov/omb/circulars/a122/a122.html) (<https://georgewbush-whitehouse.archives.gov/omb/circulars/a122/a122.html>)- Attachment B,

paragraph 11, letters a–h, not to exceed six and two-thirds percent of acquisition cost.

- Travel with supporting documentation including but not limited to CalRecycle Travel Form 246. Travel and per diem reimbursement is limited to a maximum of the state rate for Bargaining Unit 1 that is in effect at the time of travel, in accordance with the California Code of Regulations, Title 2, Division 1, Chapter 3, Subchapter 1, Article 2. Please consult the Grant Manager for further Guidance. For travel reimbursement information: [Travel Reimbursements - CalHR](https://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx) (<https://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx>)
- Consultant service contracts — Any cost in excess of \$5,000 charged to the grant either in one invoice or over a series of invoices requires solicitation of a minimum of three quotes/bids documented in writing, or a sole source justification approved by the Grant Manager prior to execution of a contract or incurring the expense. The grantee shall provide all documents related to consultant service contracts to the Grant Manager for review upon request.
- Personnel expenditures must be computed on the actual time spent on grant-related activities by material fund. Personnel expenditures must be identified/itemized for each employee by classification(s), hourly wage, fringe benefits, and number of hours worked on material-specific grant activities. These records must be available for audit purposes and grant manager review upon request.
- Costs associated with the following activities are eligible so long as they comply with all other program and approval requirements:

E-waste

- Collection, sorting, storing, clean-up, and transfer of E-waste
- E-waste recycling (if permitted)
- Communication and coordination with partners, local, state, or Federal government or businesses regarding E-waste events and services
- Organization, facilitation, and management of collection events
- Outreach and education to the public about E-waste, events, etc.
- Internships with E-waste businesses

Waste Tire

- Collection, clean-up, hauling, and disposal of waste tires
- Communication and coordination with local and state government agencies related to remediation of waste tires at amnesty events and on public lands
- Outreach and education to the public about waste tire issues and collection events
- Internships with waste tire processing/recycling businesses
- Fee-based, non-commercial waste tire cleanup projects approved by CalRecycle
- Waste tire clean-up projects along the United States-Mexico border

Used Oil

- Certified Collection Center (CCC) signage reviews
- Labor and materials/equipment for filter exchange events, filter crushing and draining

- Purchase and distribution of Do-It-Yourself used oil kits, bilge pads, or other used oil remediation and management materials as approved by CalRecycle
- Outreach and education to the public about proper disposal of used oil (i.e., storm drain stenciling, dock walking, and distribution of Do-It-Yourself kits)
- Communication and coordination with state and local government and businesses related to used oil events and services
- Internships with used oil recycling businesses

Beverage Container

- Collection, clean-up, sorting, storage, and transfer of beverage containers
- Communication and coordination with local and state government agencies, businesses, schools, multi-family complexes, and large venues to implement recycling programs and services
- Operation of a recycling center
- Outreach and education to the public about beverage container recycling at events
- Internships with beverage container recycling businesses

Note: For more information on each material fund, please refer to Program Guides linked at the bottom of the Local Conservation Corps web page at: [Local Conservation Corps Grant Program - CalRecycle Home Page](https://calrecycle.ca.gov/Funding/LocalCC/) (<https://calrecycle.ca.gov/Funding/LocalCC/>)

Indirect Costs

Indirect costs must not exceed twenty percent of the total grant award. Indirect cost methodology must be documented using either a current and approved Federal Indirect Cost Rate (FICR) or an indirect Cost Allocation Plan (CAP) methodology (see Applicant's Documents on page 11 of the Application Guidelines and Instructions) that adheres to Generally Accepted Accounting Principles (GAAP).

Ineligible Costs

Any costs not specifically included in the approved Budget and not directly related to the Local Conservation Corps 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 July 1, 2026 or after the Grant Term end date (June 30, 2028).
- Partial payments or deposits for goods and services that have not been received or delivered.
- Costs inconsistent with local, state, and federal statutes, ordinances, or regulations.
- Any food or beverages purchased for meetings, workshops, or celebrations (meals on eligible travel are reimbursable).
- Out-of-state travel unless included in the approved project budget or pre-approved in writing by the Grant Manager.
- Costs that do not support the activities in the Grant Project Summary or are unrelated to the purpose of the grant.

- Costs in any budget category exceeding a percentage cap of the total grant award including Indirect (20 percent) and Personnel (35 percent, excluding Workers Compensation).
- Penalty charges (i.e., late fees and fee-related interest, parking or traffic tickets).
- Fundraising (i.e., grant writing fees, cost of events, donor events, or donor management software, etc.).
- Capital expenses or capital improvements of \$5,000 or greater which are not in the approved budget or which are incurred before approval is obtained in writing from the Grant Manager.
- Costs deemed unreasonable or outside the scope of the Grant Agreement by the Grant Manager.
- Costs incurred that required a Grant Project Summary and related budget modification that was not pre-approved by the Grant Manager as detailed herein.
- Pre-paid expenditures for future goods or services delivered after the end of the Grant Term.
 - Exception: The Grant Manager may consider approving products that are purchased and paid-in-full before the end of the Grant Term, but delivered after the Grant Term, if the delay is caused solely by the supplier and through no fault of the grantee. To request an exception under these circumstances, the grantee must make a written request to the Grant Manager and receive a written response approving the specific expenditure.
- Costs of \$5,000 or more for a single vendor charged to the grant without obtaining either three bids/quotes or sole source approval from the Grant Manager. Costs incurred for corpsmember holiday pay when corpsmembers are not legally employees of the Corps.
- Any costs misallocated by material fund, program, or as otherwise required by OMB 122, the State Accounting Manual (SAM), or GAAP.
- Duplicate visits to a Used Oil Certified Collection Center within a fiscal year, or visits not included in the priority list provided by CalRecycle.
- Promotional items including but not limited to; key chains, letter openers, squeeze toys, coffee mugs, water bottles, frisbees, hats, t-shirts, chip clips, pens, pencils, beanie babies, coloring books, calendars, pencil holders, magnets, dried sponges, flash drives, reusable bags, etc.

Ineligible Costs Associated with Prohibited Material-Specific Activities

All Materials

- Any activity deemed in violation of the statues and regulations for collecting, handling or recycling of E-waste, used oil, waste tires, or beverage containers.

Waste Tires

- Collection of waste tires from commercial enterprises, government fleets or any waste tire generators.
- Any waste tire collection activity for which a Corps collected a tipping fee or a fee for service.
- Collection of waste tire piles from private property without an approved Tire Project Form from CalRecycle.
- Collecting self-generated tires from any agency.

- Collecting tires that were illegally disposed, then aggregated and stored by an agency unless pre-approved by grant management staff.

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).

Budget modifications, budget line-item additions, or deletions must be detailed in the budget modification tab in the RLC40 Budget Workbook. Revisions to the Budget must be made according to the following guidelines, and approval is at the discretion of the Grant Manager:

1. Budget Adjustments are defined as movement of funds between existing line items within a category. Grant manager approval is not required for a Budget adjustment. A Budget Adjustment does not require changes to objectives or key activities in the approved Grant Project Summary (work plan) and does not require creation of a new line item. Budget adjustments are made to the Budget in the Budget workbook. When in doubt, consult with the Grant Manager before incurring an expense related to an adjustment.
2. A Budget Modification requires Grant Manager pre-approval and is defined as:
 - Any movement of funds between budget categories (i.e., moving funds from Personnel to Indirect).
 - A change in the budget necessitated by a change to the Grant Project Summary Objectives or Key Activities.
 - A movement of funds made to accommodate any capital expense or capital improvement greater than \$5,000 that was not part of the approved budget.
3. The Grants Supervisor may approve budget modifications after an expenditure was made if pre-approval was not possible due to unforeseen or exigent circumstances.
4. Movement of funds between material fund awards is never allowable.
5. Material fund award totals may not be changed.
6. Movement of funds must not cause any category to exceed an established cap (i.e., personnel [35 percent] and Indirect [20 percent]).

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, social 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. Contact your Grant Manager for the CalRecycle logo.

Reporting Requirements

The Grant Agreement requires Progress Reports and a Final Report, as listed in the Milestones section; 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 to 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**.
 - a. Select the **Back** button to upload another document and continue the process until all required documents, as listed below, are uploaded.
 - b. 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 Signature Authority's first and last name, be in the Adobe Digital ID format (or through another certified digital signature program), and

cannot be completed using Adobe’s “Fill and Sign” function. Any document using the “Fill and Sign” method is considered incomplete and may be returned to the grantee.

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

Progress Report

The grantee must submit a **Quarterly 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 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.”

In Quarter One, regardless of whether a grantee bills all expenses to RLC39, RLC40 or to both cycles, a Quarterly Progress Report is always due covering all grant activities for the first quarter.

Grantees must upload the following three documents to the Reports Tab in GMS:

1. Quarterly Progress Report
2. RLC41 Grant Project Summary
3. Certified Collection Center spreadsheet

Final Report

The Final/End of Cycle Report is due August 31, 2028, or sixty (60) days after submittal of the final invoice, whichever is sooner. This report covers grant activities from July 1, 2026 through June 30, 2028 or the final invoice date if sooner. The grantee must include all items in the Final Report template.

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.”

Grant Payment Information

- Payment to the grantee for eligible grant expenses is made only on a reimbursement basis, and only for those materials and services specified in the approved grant application.
- 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 promptly send payments to the grantee 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 before commencement of work. See the “Reliable Contractor Declaration” section in Terms and Conditions (Exhibit A) for more information.
- **Nonprofit Grantees Only:** Nonprofits may request an advance of 25 percent of the grant award. When the request is approved, the grantee will be advanced 25 percent. Costs incurred may be reconciled only for those materials and services specified in the approved grant application.
- The grantee must submit the required Quarterly Progress Reports and Final Report by the deadlines established in Milestones in order to be eligible for payments. No reimbursement is made prior to Grant Manager approval of the report.
- Payments shall be made to the Grantee not more frequently than once every thirty (30) calendar days unless otherwise authorized by the Grant Manager.
- Payment requests that are incomplete, arrive with inadequate documentation, or which comprise of multiple months may result in slower processing and delayed reimbursement.
- Government Code section 11019 authorizes CalRecycle to make advance payments to a Corps if it is determined that an advance is essential for the effective implementation of the program activities. CalRecycle may advance up to 25 percent of the total funds awarded in each material fund (Used Oil, Waste Tires, Beverage Containers, E-waste). No advance will be paid to a Corps in this cycle until previous cycle advance balances owed by that corps are reconciled, all debts to CalRecycle are repaid, RLC39 is closed, and the Corps is in good fiscal standing with CalRecycle.

Reimburse Payment Request

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 Reimburse/Advance Reconciliation** 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. Do not create multiple transactions for funds that have already been requested.

Supporting Documentation

- **Grant Payment Request form** (CalRecycle 87)
 - A completed Grant Payment Request form with the digital signature of the signatory or his/her designee, as authorized by the grantee's Resolution or Letter of Commitment, must be uploaded to GMS.
 - **Note:** A designee may sign on behalf of the grantee if a) authorized by the Resolution or Letter of Commitment, and b) a Letter of Designation has been provided to the Grant Manager.
- **Cost and Payment Documentation**
 - Acceptable cost and payment documentation must include at least one of each of the following:
 - 1) Cost Documentation. Cost Documentation may include:
 - Invoices
 - Receipts
 - Purchase Orders

The above items must include the vendor's name and telephone number, address, description of goods or services purchased, amount due, and date.
 - 2) Proof of Payment. Proof of payment may include:
 - copy(s) of cancelled check(s) that show an endorsement from the banking institution
 - invoice(s) showing a zero balance and form of payment (e.g. credit card).
 - accounting system report from local government if it contains the vendor name, date of invoice, invoice number, check number, or internal ID, and the date the 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)

- retail receipt for cash payments

Note: The Grant Manager may require additional cost and payment documentation as necessary to verify eligible costs.

- 3) General Ledger of expenses that details all expenses and highlights vendors paid over \$1,000 within the expenditure period and notates these expenses by numbers corresponding to the back-up documentation.
- 4) **Travel documentation** including the CalRecycle Travel Expense Log Form (CalRecycle 246) and copies of receipts for:
 - Lodging (receipt must show the names of all staff for whom reimbursement is requested, and a zero balance)
 - Travel (i.e., airline, bus, rail, taxi/transport)
 - Car Rental
 - Mileage documentation if charging miles (i.e., Google maps printout)
- 5) The **Budget Workbook** that accounts for expenditures by funding source. The Budget Workbook must reconcile with GMS.
- 6) **Bid Requirements**
 - Bid requirements are detailed in Provision 28 of the Terms and Conditions.

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/>).

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 the final payment date or the 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 that 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. For more information, refer to the Terms and Conditions (Exhibit A).

External Auditor Contracts

Grantee must change auditors within an auditing firm with multiple partners, or change auditing firms in the case of a sole proprietorship, every six years at minimum.

CalRecycle may waive this requirement if staff find that no otherwise eligible auditor is available to perform the audit. To seek a waiver from this requirement, a Corps must

submit a request in writing to the Grant Manager that provides complete details and evidence in support of the request.

The certified public accountants or public accountants shall be in good standing as certified by the California Board of Accountancy. In accordance with the “Standards and Procedures for Audits of Local Conservation Corps Grants Receiving Grant Funds from the California Department of Resources Recycling and Recovery” (available for download on the Summary Tab/Resources Section in GMS, and provided as an attachment with the grant agreement email).