



March 2026

Department of Resources Recycling and Recovery

Exhibit B

Procedures and Requirements Local Government Waste Tire Cleanup Grant Program

Cycle 21 (TCU21) 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 Government Tire Cleanup 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.

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). In a Regional, 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: Grant Term Begins on the date that CalRecycle emails the Notice to Proceed.

Progress Reports are due with each Payment Request

October 28, 2027: Mid-Cycle Report Due

October 31, 2028: Final Report and Final Payment Request Due

October 31, 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 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.
- **Sites tab:** Shows existing project sites.
- **Outcomes tab:** Shows how much material has been collected/diverted using grant funds.

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).

Property Access Authorization and Non-Responsibility Affidavit for Private Property (Affidavit) (CalRecycle 741)

If a site is on private property and there are 500 tires or more (up to 4,999 tires), an Affidavit must be submitted and approved by the CalRecycle Grant Manager prior to site remediation. The Affidavit authorizes the grantee and other applicable persons access to the property for purposes of site cleanup and attests to the property owner's innocence in causing the waste tires to be deposited on the property. If the site was remediated prior to the approval of an Affidavit by the grantee to the Grant Manager, all costs incurred are ineligible for reimbursement. Obtain the Affidavit (CalRecycle 741) from [CalRecycle's Application and Grant Management Tools](https://calrecycle.ca.gov/funding/tools/) (<https://calrecycle.ca.gov/funding/tools/>) under Forms for Local Government Waste Tire Cleanup Grant and submit the completed form to the CalRecycle Grant Manager.

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 October 31, 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 the NTP date or after the end date are not eligible for reimbursement.

The Final Report and final Payment Request are due on October 31, 2028. CalRecycle recommends reserving the period from August 31, 2028 to October 31, 2028 exclusively for preparing the Final Report and final Payment Request, though they may be completed earlier.

Daily Log

Grantees shall maintain a written daily log of the amounts and locations where waste tires are picked up. The purpose of the daily log is for CalRecycle and, if applicable, Local Waste Tire Enforcement grantees to initiate surveillance and pursue enforcement against individuals or businesses that are illegally hauling and disposing of waste tires.

The following are minimum requirements for the daily log:

- Total daily pickups of less than 10 waste tires. Grantee shall record the number as “<10 tires” and include the general location, including roads, alleys or addresses surveyed.
- Total daily pickups of 10 or more waste tires. Grantee shall record the total number of tires according to the daily waste tire manifest(s) and include the general locations including roads, alleys, or addresses surveyed.
- Ten *or more* tires at a single location. Grantee shall record the number of tires picked up separately for that location, provide notation if the pickup is on private property and not from the right-of-way, and record the specific location using global positioning satellite coordinates, a street address, latitude and longitude, odometer reading from reference point, milepost marker, or other method approved by the Grant Manager.

The daily log shall be compiled and submitted with the payment request. Grantee is encouraged to record additional information in the daily log as recommended by the Local Waste Tire Enforcement (TEA) grantee (if applicable) or local illegal dumping abatement program staff to facilitate potential additional surveillance, enforcement, and cleanup activities. Examples of additional information to consider include the identification and referral of any individuals committing acts of illegal dumping, the types of waste tires indicating sources (such as truck tires), and the presence of significant illegally dumped wastes other than tires.

Waste and Used Tire Hauler and End-Use and Disposal Facilities

CalRecycle has specific requirements for the tracking of used and waste tires remediated with grant funds. In order to be reimbursed for the costs of tire remediation, grantees and their contractors must use a waste and used tire hauler that is registered with CalRecycle, unless exempt pursuant to Public Resources Code section 42954.

Furthermore, the tires must be transported to a facility that is permitted, excluded, exempted, or otherwise authorized by CalRecycle, by statute, or by regulation, to accept waste and used tires, or to a facility that lawfully accepts waste and used tires for reuse or disposal.

The grantee should contact the CalRecycle Tire Management Program Hotline (Hotline) toll free at (866) 896-0600 to verify that the used tire hauler and end-use facility it intends to use are following applicable laws and regulations. The name and address of the tire hauler and the end-use facility are necessary for verification.

A Tire Program Identification (TPID) Number will need to be obtained, by calling the Hotline number listed above.

Waste Tire Generator - Tire Program ID Number (TPID)

To comply with CalRecycle's waste tire manifest requirements, grantees conducting roadside (i.e., public right-of-way) cleanups need to obtain a TPID number (for that jurisdiction's roadways) which will be used as the generator TPID number. Grantee shall obtain a separate TPID number for each site (single location) at which the grantee cleans up more than 500 waste tires. For information on how to obtain a TPID, visit CalRecycle's website [Waste Tire Generator Requirements](#).

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 October 31, 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 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:

- The cost of collecting less than 5,000 waste tires on private property where the owner is not responsible.
- The cost of collecting and loading waste tires into transporting vehicles for waste tire cleanup projects.
- The cost of transporting waste tires by a waste tire hauler, registered or exempted by CalRecycle, to a permitted, excluded or exempted waste tire storage facility, or to another authorized solid waste facility.
- The cost of transporting waste tires for a specific end-use to a CalRecycle approved end-use facility.
 - The waste tires must be transported by a CalRecycle approved waste tire hauler to a CalRecycle approved end-use facility.
- The cost of disposing of waste tires at a CalRecycle permitted, excluded, or exempted waste tire storage facility or disposal site.
- Equipment rental.
- Mileage of up to \$0.725 per mile (or the rate identified on the [CalHr Website](https://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx) (https://www.calhr.ca.gov/employees/Pages/travel-reimbursements.aspx) at the time the cost was incurred for waste tire cleanup related activities.

- The reasonable cost for labor and materials (not greater than five percent of project costs reimbursed by CalRecycle) for fencing, gates, signs, and other methods to secure the property where illegal dumping has occurred.
- Any salaries and benefits for personnel directly involved in waste tire cleanup activities including the preparation of payment requests and final progress reports incurred prior to the grant term end date.

Ineligible Costs

Any costs not specifically included in the approved Budget and not directly related to waste tire cleanup 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 before the date that CalRecycle sends the Notice to Proceed email or after the October 31, 2028.
- Partial payments or deposits for goods and services that have not been received or delivered.
- Personnel time for preparation of a Local Government Waste Tire Cleanup Grant Program Application.
- Cleanup of a site on private property with 5,000 or more tires.
- Any costs that are not consistent with local, state, and federal laws, and guidelines and regulations.
- Personnel costs incurred while an employee assigned to the waste tire cleanup grant project, is not working on the grant (e.g., use of accrued time such as sick leave, vacation, etc.).
- Costs currently covered by or incurred under another CalRecycle funded loan, grant, grant cycle, or contract.
- Purchasing or leasing of vehicles.
- Overhead (costs for accounting/budget/finance staff, rental/lease of space, utilities, copying, office supplies, etc.).
- Costs for obtaining permits and licenses.
- Cleanup/removal of waste tires from an operating business where the owner or operator of the property is actively stockpiling tires.
- Costs of collecting waste tires from waste tire generating businesses that are responsible for contracting with registered waste tire haulers for the removal of their waste tires.
 - If it is determined that the Grantee has used grant funds for this purpose, costs incurred will be deemed ineligible.
- Research costs for specific end-use projects associated with the site cleanup.
- Fines or penalties due to violation of federal, state or local laws, ordinances, or regulations.
- Personnel travel or per diem costs.
- Cameras, cell phones, electronic personal data devices, pagers, and other similar personal electronic devices.
- Costs connected with contractor claims against the grantee.
- Any costs that are unrelated to the grant project.
- Any costs that are determined by the Grant Manager as unreasonable may be denied for payment in part or in whole. This may include costs per tire for waste tire cleanup for which reimbursement is sought that are higher than the costs per tire submitted in the approved grant application.

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).

- Complete the Budget Modification form with proposed changes.
- Email the Budget Modification form as an attachment to the Grant Manager. Include a specific justification for the request in the email.
- If the change involves adding a new line item to the budget, a narrative justification must also be included.

A link to the TCU21 Budget Modification form has been provided on the Summary Tab in GMS.

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**.
 - 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 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 Progress Report with each Payment Request. This report should cover grant activities that occurred from the Notice to Proceed date through the date of the Payment Request. Obtain the Payment Request Checklist and Progress Report (CalRecycle 768) [CalRecycle's Application and Grant Management Tools](https://calrecycle.ca.gov/funding/tools/) (<https://calrecycle.ca.gov/funding/tools/>) webpage under forms for Local Government Waste Tire Cleanup Grants.

Mid-Cycle Report

The grantee must submit a **Mid-Cycle Report** by the due date listed in the Milestones Section of this document. This report should cover grant activities that occurred from the Notice to Proceed date through October 28, 2027. Obtain the Mid-Cycle Report from [CalRecycle's Application and Grant Management Tools](https://calrecycle.ca.gov/funding/tools/) (<https://calrecycle.ca.gov/funding/tools/>) webpage under forms for Local Government Waste Tire Cleanup Grants.

Final Report

The Final Report is due **October 31, 2028**. This report should cover grant activities **from the Notice to Proceed** through **October 31, 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.”

Obtain the Payment Request Checklist and Final Report (CalRecycle 759) from [CalRecycle's Application and Grant Management Tools](https://calrecycle.ca.gov/funding/tools/) (<https://calrecycle.ca.gov/funding/tools/>) webpage under forms for Local Government Waste Tire Cleanup Grants.

Advance Payment Request

Nonprofit Grantees and Federally Recognized Tribal Entities Only:

An Advance Payment 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. The grantee shall provide proof of deposit in a Federally Insured institution. All earned interest must be reported and reconciled at the time of submittal of 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 before the next Payment Request is submitted. Costs incurred may be reconciled only for those materials and services specified in the approved Budget.

To submit a request for an advance payment the grantee must submit the following information in a letter with the signed Grant Agreement or during the Grant Term:

- a. Be on Awardee’s letterhead.
- b. Include a justification that supports the need for the advance payment.
- c. Identify which Budget categories the advance payment will be used.
- d. Explain how the advance payment will be spent in a timely manner.
- e. Be signed and dated by an individual authorized to contractually bind the applicant.

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 the required Progress Report(s)/Final Report before or concurrently with the submission of the Grant Payment Request. No reimbursement is made before the Grant Manager approves the report.
- The grantee must submit a completed Grant Payment Request and provide supporting documentation as described in the “Payment Request and Documentation” section (below).
- 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.

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.

Advance Reconcile Payment Request

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 Reimburse/Advance Reconciliation** 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 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. The claimed expenses should be highlighted and identified with the applicable task number on each invoice.

- 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's 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)

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

- **Expenditure Itemization Summary (CalRecycle 745-EIS-TCU)**
Use this form to document grant expenses, arranged in the same budget categories as the approved Budget. Include only those expenditures authorized in the grant budget. Provide enough detail to allow the Grant Manager to match supporting documentation for each expenditure.
- **Personnel Expenditure Summary (CalRecycle 165)**
Use this form for all grantee claimed personnel expenses. A grantee may use their own personnel expenditure summary form if it includes all the same components as CalRecycle 165. Personnel hours and costs on the Personnel Expenditure Summary must be summarized and totaled by task and staff. It is not necessary to submit timesheets; however, they must be readily available should the Grant Manager, or an auditor, request them. Time must be computed on actual time spent on grant related activities and must be the actual amount paid to the employee. If the Summary shows time spent on additional projects, highlight the entries applicable to the grant. If you are not claiming personnel costs, it is not necessary to submit a Personnel Expenditure.
- **Waste Tire Manifests**
Grantee must provide waste tire manifest copies showing the transportation of all waste tires to an eligible facility.
- **Waste Tire Manifest Reconciliation Sheet**
This required document is a tracking and verification tool used to summarize, organize, and verify data provided from the waste tire manifests.

Payment Requests will be reviewed for accuracy and cost eligibility. The Grant Manager may request additional documentation and will adjust, as necessary. Payments will be approved when the Grant Manager determines that the request is accurate, complete, eligible, and accompanied by all required documentations. All costs and activities claimed for reimbursement must be approved in the Budget. If the Grant Manager determines that an activity or cost is ineligible, inappropriate, excessive, unreasonable, or not related to the Grant, reimbursement will be adjusted accordingly.

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.
- Grantees must submit supporting documentation such as a bank statement identifying the interest earned and the corresponding invoices showing how the interest was spent.
- The interest earned **must** be reported in the **Interest** tab in GMS.
- To report interest earned:
 1. Go to the **Interest** tab and click on the **Create an Interest Record** button.
 2. 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.
3. 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 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).