



May 2026

Department of Resources Recycling and Recovery

Exhibit B

Procedures and Requirements Farm and Ranch Solid Waste Cleanup and Abatement Grant Program Cycles 91, 92, 93, and 94 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.

Table of Contents

Introduction	3
Milestones	3
Grants Management System (GMS)	4
Accessing the Grant	4
Contact Updates.....	4
Before Commencing Work	5
Reliable Contractor Declaration.....	5
Grant Term	6
Previously Remediated Site Grantees	6
Pilot Program Grantees	6
Site Approval	7
Eligible Costs.....	7
Administrative Costs	8
Ineligible Costs	8
Modifications.....	9
Acknowledgements.....	9
Reporting Requirements.....	9
Electronic Signatures.....	10
Progress Report.....	10
Final Report.....	11
Grant Payment Information.....	11
Reimbursement Method.....	12
Invoiced Payment Method.....	12
How to Enroll in Invoiced Payment Method.....	12
Reimburse Payment Request	13
Supporting Documentation.....	13
Audit Considerations.....	15

Introduction

The Department of Resources Recycling and Recovery (CalRecycle) administers the Farm and Ranch Solid Waste Cleanup and Abatement 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

Notice to Proceed Date: Grant Term Begins on the date that CalRecycle emails the Notice to Proceed.

January 5, 2028 (Pilot Program participants): Deadline to submit the remainder of application documents for site approval.

April 4, 2029: Final Report and Final Payment Request Due

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

April 4, 2029: 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 approved 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.

Note: Document files uploaded to GMS cannot include special characters such as commas, dollar signs, asterisks, etc.

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 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, 2029. 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 April 4, 2029. CalRecycle recommends reserving the period from March 2, 2029 to March 31, 2029 exclusively for preparing the Final Report and Final Payment Request, though they may be completed earlier.

Previously Remediated Site Grantees

Grantees conducting cleanup activities after award may only incur eligible costs during the Grant Term, however, grantees with previously remediated sites may have eligible costs that were incurred prior to the date on the NTP.

Note: Grantees cannot be reimbursed for time spent completing the application.

Pilot Program Grantees

In addition to the NTP, further approval is required for sites submitted under the Pilot Program before cleanup may begin.

Note: Grantees must not incur any cleanup costs until the Site Approval email has been received (some administration costs may be permissible with Grant Manager approval).

Pilot Program grantees must submit the following required documents for each site by January 5, 2028:

- Budget
- Land Use/Zoning Designation
- Photographs
- Property Access Authorization and Non-Responsibility Affidavit
- Site Characterization
- Vicinity Map
- Work Plan

CalRecycle templates are accessible in the “Application Documents” section of the Summary tab in GMS.

Prior to the secondary due date of May 5, 2027, documents may be uploaded to the Documents tab of the application. After the secondary due date and prior to the January 5, 2028 deadline, submit the site documents via email to the Grant Manager.

Site Approval

Once the site is approved, the Grant Manager will send a Site Approval email and cleanup may begin.

Eligible Costs

Grantees may incur eligible costs only during the Grant Term, which starts when the grantee receives a Notice to Proceed email from CalRecycle and ends on April 4, 2029. See “Grant Term” section 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:

- Administrative costs up to seven (7) percent of the total grant award, see “Administrative Costs” section below for detailed information.
- Removal and disposal of solid waste, tires, and related actions (marijuana grow sites and unhoused encampments included).
- Recycling (used oil, automotive batteries, tires, etc.).
- Removal of chlorofluorocarbons (CFCs) from appliances.
- Equipment rental and fuel.
- Mileage of up to \$0.725 per mile (or the current rate in the State Administrative Manual) for cleanup-related activities only.
- Drainage control and grading improvement.
- Slope and foundation stabilization.
- Excavation.
- Revegetation (must be incidental to the cost of the cleanup) to stabilize an area disrupted by remediation.
- Compost and/or mulch. Refer to CalRecycle’s [Compost and Mulch Use Toolbox webpage](https://calrecycle.ca.gov/organics/compostmulch/toolbox/) (<https://calrecycle.ca.gov/organics/compostmulch/toolbox/>) for resources on utilizing compost and mulch for eligible purposes.
- Site security equipment/infrastructure costs (gates, fencing, protective/restrictive barriers, real/fake cameras, etc.) up to 15 percent of the total grant award. Approval of greater than 15 percent may be allowed at the Grant Manager’s discretion, with appropriate justification. Refer to CalRecycle’s [Illegal Dumping Toolbox webpage](https://www.calrecycle.ca.gov/IllegalDump/) (<https://www.calrecycle.ca.gov/IllegalDump/>) for resources on illegal dumping prevention, abatement, cleanup, and enforcement.
- Public education/outreach.
 - Must accompany one or more remedial actions listed above.
 - Messaging must encompass illegal dumping.
 - Cost must be incidental to the cost of the cleanup.
- Personnel costs for grant management, and the preparation of reports and payment requests.

Procedures and Requirements

Farm and Ranch Solid Waste Cleanup and Abatement Grant Program, FR91–94
(FY 2026–27)

Administrative Costs

Administrative costs are typically considered indirect costs, which are costs not capable of being assigned, or not readily itemized to a particular project or activity but considered necessary for grant performance and general business/organization operation. Examples include, but are not limited to, a portion of rent, utilities, telephone bill, costs of operating/maintaining facilities, accounting services, administrative salaries, and indirect supervisory roles. Administrative costs for grantees shall not exceed seven (7) percent of the total grant award.

Ineligible Costs

Any costs not specifically included in the approved Budget and not directly related to the Work Plan(s) 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 Grant Term end date. Previously remediated sites and those that are part of the Pilot Program have different or additional instructions they must follow.
- Partial payments or deposits for goods and services that have not been received or delivered.
- Pilot Program grantees: cleanup costs incurred prior to receiving a Site Approval email.
- Any costs incurred for conditions for which the property owner(s), any resident, invitee, licensee, lessee, or person the property owner(s) purchased from or inherited from was responsible.
- Administrative (indirect) costs in excess of seven (7) percent of the grant award.
- Costs currently covered by another CalRecycle funded loan, grant, or contract.
- Goods and services paid for with grant funds that are received after April 4, 2029.
- Profit or mark-up by the grantee.
- Wages paid to a landowner for time spent cleaning up his/her own property.
- Purchase or lease of land.
- Cell phones, personal electronic assistance devices, and similar electronic and telecommunications devices.
- Clothing or footwear.
- Removal, abatement, cleanup, or otherwise handling of hazardous substances as defined in [Title 42 USC Section 9601](https://uscode.house.gov/view.xhtml?path=/prelim@title42/chapter103&edition=prelim) (<https://uscode.house.gov/view.xhtml?path=/prelim@title42/chapter103&edition=prelim>). Incidental amounts may be permissible. This can be paid for with other funds.
- Costs incurred from unregistered waste tire haulers. To locate a registered waste tire hauler in your area, visit CalRecycle's [Used and Waste Tire Haulers webpage](https://www2.calrecycle.ca.gov/Tires/Facilities/Search/) (<https://www2.calrecycle.ca.gov/Tires/Facilities/Search/>) or more information on CalRecycle's [Used and Waste Tire Manifest Program webpage](https://www.calrecycle.ca.gov/Tires/Haulers/) (<https://www.calrecycle.ca.gov/Tires/Haulers/>).
- Ground water remediation.
- Surface water or vadose zone monitoring systems.

Procedures and Requirements

Farm and Ranch Solid Waste Cleanup and Abatement Grant Program, FR91–94
(FY 2026–27)

- Operation and maintenance of any part of a leachate system.
- Extinguishment of underground fires.
- Closure activities, as defined in [Title 27 CCR Section 20164](https://govt.westlaw.com/calregs/Document/IAC78AB53512211EC828B000D3A7C4BC3?viewType=FullText&originationContext=documenttoc&transitionType=CategoryPageItem&contextData=(sc.Default)]) [https://govt.westlaw.com/calregs/Document/IAC78AB53512211EC828B000D3A7C4BC3?viewType=FullText&originationContext=documenttoc&transitionType=CategoryPageItem&contextData=(sc.Default)].
- Any expense not deemed reasonable by the Grant Manager and/or not directly related to the implementation of the cleanup.
- Any expenditures not included in the approved Work Plan(s) and Budget(s).
- Any Personnel costs not directly related to salaries and/or benefits (e.g., costs for time not actually worked on the grant project such as use of accrued sick or vacation leave).
- Overtime costs (except for extreme situations that have been pre-approved in writing 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, 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 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 Final 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.
To upload a report:

Procedures and Requirements

Farm and Ranch Solid Waste Cleanup and Abatement Grant Program, FR91–94
(FY 2026–27)

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 when submitting a Payment Request**. 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."
- A complete description of the project(s), location(s) impacted, and work completed during the progress report period.

- A detailed description of unanticipated problems in this progress reporting period, if any, and the corrective actions taken to mitigate the consequences.
- An explanation of the next steps of the project and evaluation of whether the remaining tasks in the Work Plan are accurate.
- “After” photographs, if site cleanup is complete and a Grant Payment Request will be submitted concurrently.
- A Grant Report, if site cleanup is complete.
- Weight Tickets and Tire Manifests, if applicable.

Final Report

The Final Report is due **April 4, 2029**. This report should cover grant activities **from the Notice to Proceed through April 4, 2029**. 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.”
- A summary of the grant project and work completed at each site during the Grant Term.
- An explanation of whether the project overall was successful that addresses cleanup and/or abatement activities at each site.
- An explanation of obstacles that the project faced, and how these challenges were address for each site specifically.
- “After” photographs (if not previously provided to the Grant Manager).
- One completed Grant Report detailing all waste cleaned up as a result of the grant award, and one completed Grant Report that reflects the waste cleaned up at each site, if applicable.
- Weight Tickets and Tire Manifests, if applicable.

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 may request reimbursement as needed during the Grant Term:
 1. In conjunction with (or after) submission of the Progress Report, and
 2. In conjunction with the Final 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 site(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

Procedures and Requirements

Farm and Ranch Solid Waste Cleanup and Abatement Grant Program, FR91–94
(FY 2026–27)

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 \(CalRecycle 168\)](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.

Reimbursement Method

This is the default payment method for the grant and requires the grantee to provide **all** required Cost and Payment Documentation when submitting Payment Requests, as described in the "Supporting Documentation" section.

Invoiced Payment Method

Enrollment is required. Except for the Final Payment Request, this method allows Resource Conservation Districts (RCDs) to submit Payment Requests for incurred, but unpaid expenses by providing Cost Documentation only, as described in the "Cost and Payment Documentation" section. Upon approval of the Payment Request by the Grant Manager, the RCD will receive reimbursement for evidenced expenditures, minus the ten (10) percent retention. When the RCD receives reimbursement, it is required to pay, in full, all costs incurred, including the portion covered by the ten (10) percent retention.

- Grantee must provide Proof of Payment for all costs incurred prior to submitting any subsequent Payment Request.
- The Final Payment Request cannot be processed using the Invoiced Payment Method. The Final Payment Request must be processed using the Reimbursement Method, and Proof of Payment is required.
- The RCD is responsible for all costs incurred. In the event an incurred cost is not eligible for payment under this grant, it is the RCD's responsibility to satisfy the obligation.
- RCDs planning to submit only one Final Payment Request may not enroll in this payment method.

How to Enroll in Invoiced Payment Method

The grantee may contact the Grant Manager any time after the Notice to Proceed has been received to enroll in the Invoiced Payment Method. The Grant Manager will confirm RCD enrollment via email upon receipt and approval of complete and correct documentation.

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 Signature Authority or his/her designee, as authorized by the grantee’s Resolution 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 ordersThe 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 by invoice number.

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)

Note: The Grant Manager may require additional Cost and Payment Documentation as necessary to verify eligible costs.

• **Expenditure Itemization Summary form (CalRecycle 224)**

- If the Payment Request is for the cleanup of more than one site, include multiple Expenditure Itemization Summary forms; one for each site and a version which encompasses the total costs of the Payment Request.
 - This/these form(s) should reflect same line items in the approved Budget(s).
- Itemize sufficiently to allow the Grant Manager to match a receipt/cancelled check to each expenditure.
 - All expenses claimed must adhere to the stipulations in the “Grant Term” section.

• **Personnel Expenditure Summary form (CalRecycle 165)**

- Complete a Personnel Expenditure Summary form (or an equivalent that was pre-approved by the Grant Manager) for the Personnel and/or the Administrative Costs category(ies) if salaries are included in the Payment Request.
 - Salaries include government taxes and benefits.
 - Multiple people can be combined on one form; however, their hours should be notated on the Expenditure Itemization Summary in a way that allows the Grant Manager to match reimbursement totals to the Personnel Expenditure Summary form.
- Document Personnel expenditures based on actual time spent on grant activities and actual amounts paid to personnel.

• **Grant Report**

- Keep thorough records of all material removed from site(s) and report this information using the Grant Report template. Ensure that you report accurately; one Grant Report should be completed with site-specific data for each site, and one must be completed and submitted with the Final Report for all materials cleaned up from all sites.

- Upon project completion, reference the Site Characterization form(s), and note any significant discrepancies in the Grant Report submitted with the Final Report.
- All Grant Report(s) must reflect receipts/weights/manifests submitted with the Payment Request(s).
- **Weight Tickets and Tire Manifests**
 - Submit weight tickets and tire manifests from each business (landfill, transfer station, metal recycler, etc.) documenting that the waste removed from the site was properly disposed or recycled. Copies are acceptable, but must be legible.
 - For used/waste tires, include a tire manifest documenting delivery of the tires by a registered tire hauler to an authorized facility. If tickets and manifests are already incorporated in the Payment Request, uploading them to the Reports tab is optional.
- **Photographs**
 - Upload photographs taken after the cleanup, demonstrating the site has been fully remediated. Please follow the instructions in the “Photographs” section of the Application Guidelines and Instructions.
 - Photos should be taken from a consistent, recognizable location so the ‘after’ photos match the ‘before’ photos as closely as possible.

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).