**May 2026**
**Revised June 2026**
**Department of Resources Recycling and Recovery**

# Exhibit B

# Procedures and Requirements Beverage Container Redemption Innovation Grant Program

## Cycle 8 (RIG8), New Recycling Center, Fiscal Years 2023–24 and 2024–25

## Revised June 2026

**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 Beverage Container Redemption Innovation 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.

**February 2, 2027**: **Progress Report 1 Due**

**May 4, 2027: Progress Report 2 Due**

**August 3, 2027: Progress Report 3 Due**

**November 2, 2027: Progress Report 4 Due**

**January 5, 2028: Progress Report 5 Due**

**April 1, 2028**: **Final Report and Final Payment Request Due**

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

**April 1, 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/).

## Accessing the Grant

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

- **Summary tab**: Shows approved budget, paid and remaining amounts. (This section is available to the grantee in read-only mode.)
- **Payment Request tab**: Grantee requests reimbursement.
- **Reports tab**: Grantee uploads required reports.
- **Interest**: Shows earned interest on an advance payment.
- **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.

## 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.

# Certification Requirements

All projects are required to be certified pursuant to California Code of Regulation Title 14 Section 2500 [https://shared-govt.westlaw.com/calregs/Document/I5EF496907C9E11F09413BC71B72C4C3D?viewType=FullText&originationContext=documenttoc&transitionType=CategoryPageItem&contextData=(sc.Default)] et.al. A new recycling center must be certified prior to being issued a Notice to Proceed. Once a new recycling center is certified, CalRecycle will issue a Limited Notice to Proceed allowing for only certain eligible expenditures (e.g., conditional use permit) to ensure the recycling center becomes operational. Once a new recycling center becomes operational, CalRecycle will issue a Notice to Proceed for the remaining grant award funding.

Grantee shall complete all certification requirements for their project within six (6) months of the notice of award email. Failure to complete the certification process within the six-month timeframe may result in a termination of the award.

# 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/), California Code of Regulations, Natural Resources, Division 7, has occurred with respect to the contractor or subcontractor. The grantee must submit this form for each contractor and subcontractor working under the grant.

If a contractor or subcontractor is placed on the CalRecycle Unreliable Contractor List (https://www.calrecycle.ca.gov/Funding/Unreliability/) after award of this grant, the grantee may be required to terminate the contract. Obtain the Reliable Contractor Declaration form (CalRecycle 168) from CalRecycle's Application and Grant Management Tools webpage (https://calrecycle.ca.gov/funding/tools/

The grantee must upload a scanned copy of each signed Reliable Contractor Declaration form in GMS. To upload the form:

1. Go to the **Reports** tab.
2. Click on **Reliable Contractor Declaration** under **Report Type**.
3. Click the **Add Document** button.

4. 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 1, 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 April 1, 2028. CalRecycle recommends reserving the period from March 1, 2028 to April 1, 2028 exclusively for preparing the Final Report and final Payment Request, though they may be completed earlier.

## Eligible Costs

Grantees may incur eligible costs only during the Grant Term, which starts when the grantee receives a Notice to Proceed from CalRecycle and ends on April 1, 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.

Equipment associated with the specified project type will be eligible for reimbursement once the Recycling Center and/or supplemental application(s) have been certified and deemed fully operational.

Eligible costs are limited to the following:

- Administrative Costs (Operating Expenses)
    - Lease/rent costs (not to exceed three months)
- Equipment – New/Used
    - Software – (Must have a direct link to equipment)
    - Installation and Shipment costs
- Education/Outreach/Advertising – Exclusive to beverage container recycling
- Vehicles/Trucks
- Licensing and Permits
- Personnel

Non-infrastructure costs are limited to 20 percent of the total award amount. Non-infrastructure costs include, but are not limited to, permitting, personnel, public education/outreach, and general administrative costs not related to construction or installation.

## Ineligible Costs

Any costs not specifically included in the approved Budget and not directly related to the Beverage Container Redemption Innovation 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 before the date that CalRecycle sends the Notice to Proceed email or after the Grant Term end date of April 1, 2028.
- Partial payments or deposits for goods and services that have not been received or delivered.
- Promotional Items/SWAG (Stuff We All Get). Promotional items not related to the project (e.g., shirts, magnets, cups, gift cards, stickers, tote bags not used as recycling bins, calendars with no educational content, trophies, awards, plaques, rewards).
- Purchasing equipment that was paid for using other CalRecycle grant funds.
- Purchase of Reverse Vending Machines (RVMs).
- Purchase of Bag Drop Equipment.
- Purchase of equipment for Mobile project operation.
- Activities related to Dealer Cooperatives operation, including but not limited to, Redemption Contractor activities.
- Purchase of land, office space.
- Lease of land, office space, etc., exceeding three months.
- Fuel and mileage.
- Development of technology and equipment for the sole purpose of sale without CalRecycle approval.
- Development of software for the sole purpose of sale without CalRecycle approval.
- Special barcoded bags that are charged to customers.
- Travel accommodations (e.g., hotel stays for overnight travel) and general travel costs.
- Depreciation of State-purchased vehicles/equipment.
- Excessive maintenance costs for vehicles/equipment unrelated to the activities of the grant.
- Indirect Costs.
- Overhead/Utilities related to daily operations.
- Licensing or permits for existing recyclers.
- Legal services (including legal retainers).
- Education and/or outreach materials, including waste streams other than beverage container recycling.
- Property Taxes.
- Insurance.
- Campaign/Political Lobbying Activities.
- Costs deemed unreasonable or not related to the grant project by the Grant Manager.
- Consultant Costs/Fees.

## 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 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** 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."

The first Progress Report must include, at minimum, the following:

- Baseline data from which to evaluate the outcomes of all projects funded through this Agreement, when applicable.
- A statement of the tasks or milestones implemented to date and a report on the status of each.

Each subsequent Progress Report shall include, but is not limited to:

- A statement of the tasks or milestones implemented during the reporting period and a summary of the status for each.
- A discussion of all unanticipated problems or concerns and corrective actions taken.
- A statement of all data collection completed during the reporting period and findings to date.
- A description of all expenditures during the reporting period.
- A description of all changes made to the project during the reporting period, with the approval of the Grant Manager and all additional changes identified.
- The total number of California Redemption Value (CRV) beverage containers by material type (i.e., aluminum, glass, bi-metal, plastic by resin type, and wine and distilled spirit box, bladder, or pouch containers [WDS-BBP]).
    - The following items are required:
        a. The recycler's certification number, if applicable.

b. The total number of transactions generated by the grantee for each day during the calendar month.
c. The total number of containers for each material type redeemed at the grantee's location for each day during the calendar month.
d. Method of payment for each transaction generated at the grantee's location during the calendar month.
e. Address and method where the consumer redeemed the material.
f. Date the grantee received the material.
g. Date the grantee paid the consumer for the material.
h. Total transactions that were not completed for each day during the calendar month and the reason why each transaction was incomplete.

## Final Report

The Final Report is due **April 1, 2028**. This report should cover grant activities **from the Notice to Proceed** through **April 1, 2028**. The grantee must include the following items in the Final Report:

- The Grant Number, grantee's name, and Grant Term.
- The following disclaimer statement on the cover page:
  "The statements and conclusions of this report are those of the grantee and not necessarily those of the Department of Resources Recycling and Recovery (CalRecycle), its employees, or the State of California. The state makes no warranty, express or implied, and assumes no liability for the information contained in the succeeding text."
- **Table of Contents**
- **Summary of the Project**
  - The baseline data collected prior to implementing the program.
  - The methodology for ongoing data collection and evaluation.
- **Total Cost of Program**
  - A breakdown of actual expenditures for the project (i.e., administration, staff, equipment, operating costs, etc.) by project component (e.g., infrastructure, education, events, etc.) and the percentage of the overall project costs for each component.
  - A list of all funding sources for the project, the amount provided and the percentage of each source related to the overall project.
  - A list of estimated dollar value of support from partnerships, volunteers, and in-kind services.
  - A statement whether funds received through this Agreement were a factor in obtaining additional funding and support for the project.
- **Work Plan**
  - A schedule of actual dates of project accomplishments (milestones).
  - A summary of the actual time expended on each phase of the project (i.e., planning, start-up, operation, evaluation, and until project became/becomes self-sustaining, if applicable).
  - A summary of special staffing needs.
  - A description of criteria for selecting equipment, actual effectiveness of chosen equipment, and recommended changes in equipment.
  - A statement of time elapsed before data was representative of a stable project.

    - A discussion of problems encountered, and corrective actions taken.
    - A discussion of conditions unique to this project.
- **Tonnages Generated (if applicable)**
    - The volume of empty CRV beverage containers collected (in tons or pounds) by material type (i.e., aluminum, glass, bimetal, wine and distilled spirits (WDS), box, bladder, or pouch (BBP), and plastic by resin type).
- **Project Effectiveness**
    - The outcomes achieved as a result of this Program (e.g., percentage change in CRV volumes collected, change in knowledge and/or awareness level, etc.).
    - A comparison of the outcomes achieved to the goals established at the start of the project.
    - Statistical data to support the outcomes.
    - Volumes collected for 12 months.
    - Reach and frequency for all educational and outreach components, if applicable.
    - Outside influences that may have affected the outcomes achieved.
- **Conclusions and Recommendations**
    - Important findings and suggestions for improvement.
    - Tips or modifications needed for other entities to replicate the Program.
    - A list and description of on-going expenses for this Program.
    - A list of subcontractors.
    - Photographs, articles, educational materials.

## 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 may request reimbursement monthly during the grant term.
- The grantee must submit a completed Grant Payment Request and provide supporting documentation as described in the "Payment Request and Documentation" section for completed project(s) only.
- CalRecycle will make grant payments to only the grantee. It is the grantee's responsibility to pay all contractors and subcontractors for purchased goods and services.
- CalRecycle will withhold and retain 10 percent of each approved Grant Payment Request amount until all conditions stipulated in the Agreement, including submission and Grant Manager approval of the Progress and Final Reports, have been satisfied.
- CalRecycle will 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) 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 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 under $500

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

- **Expenditure Itemization Summary (EIS)** (CalRecycle 777). All expenditures must be itemized and arranged by the reporting and expenditure categories as contained in the grantee's approved Budget and Work Plan.
  - Each EIS must be accompanied by supporting documentation for each line-item expense. The grantee should retain the original documents.
- **Personnel Expenditure Summary** (CalRecycle 165 or alternate approved method). Document personnel expenditures based on actual time spent on grant activities and actual amounts paid to personnel (these forms are not required if you have an alternate time reporting method pre-approved by your Grant Manager).

All forms listed above are available on the CalRecycle Application and Grant Management Tools webpage (https://calrecycle.ca.gov/Funding/tools/).

**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).