

Alaska Specialty Crop Competitive Grant 2015 Request for Proposals

The Alaska Division of Agriculture (Division) announces the availability of grant funds for the sole purpose of enhancing the competitiveness of Alaska Grown specialty crops.

The timeline for this application cycle is:

March 26, 2015: Webinar 2:00 – 3:00pm <https://attendee.gotowebinar.com/rt/2819501121909449729>
April 6, 2015: Webinar 11:00 – 12:00pm <https://attendee.gotowebinar.com/rt/7902975485347156994>
April 15, 2015: Letter of Intent (LOI) due by 4:30pm
April 24, 2015: LOI feedback returned to applicants
May 29, 2015: Full applications due by 4:30pm
June 19, 2015: Final decisions made
July 2015: State plan submitted to USDA (some adjustments to projects may be required by AMS at this point)
October, 2015: Funds disbursed from USDA (exact date TBA)

OVERVIEW

Funding Source and Available Funds

USDA Agricultural Marketing Service (AMS) distributes block grant funds annually, which are administered by state departments of agriculture to enhance the competitiveness of specialty crops. AMS has announced 2015 Specialty Crop Block Grant Program (SCBGP) funding, and the Division intends to grant multiple projects.

Specialty crops are defined as fruits and vegetables, dried fruit, tree nuts, and nursery crops (including floriculture and turf production). The USDA maintains a list of eligible specialty crops on its website: www.ams.usda.gov/scbgp. AMS encourages projects that enhance the competitiveness of specialty crops, sustain the livelihoods of American farmers, and strengthen local economies.

Projects that demonstrate innovative partnerships are encouraged. Applications that build on a previously funded SCBGP project may be submitted; in such cases, the application should clearly indicate how the project complements previous work. Applications for grant funds should show how the project impacts multiple businesses in the specialty crop supply chain and/or produces measurable outcomes for the specialty crop industry, rather than a single organization, institution, or individual.

Alaska SCBGP funds will be distributed to the specialty crop industry through a competitive review process. Grants must follow USDA guidelines for eligible spending. Guidelines are available at: www.ams.usda.gov/scbgp and in Appendix A.

In response to feedback received from industry, in 2015 projects will be submitted in two separate categories:

- Tier I projects, with a maximum grant request of \$10,000 and,
- Tier II projects, with a funding range of \$20,000 to \$40,000.

Please continue reading for the specific guidelines pertaining to each Tier. Note that the format of the Letter of Intent and the full application are the same for both Tier I and Tier II projects. Specific details

about differences in requirements are noted throughout the specifications.

TIER I PROJECT SPECIFICATIONS:

Tier I projects are expected to be entry level in concept such as feasibility studies or small variety trial plots. Tier I projects that are completed successfully and in high standing will be considered competitive applications for future Tier II projects that expand upon the initial concept. They should be only one year in duration – noting that funding typically arrives in October. Therefore if the project can commence during the winter months, a contract could be in place from November 2015 – October 2016. If the project is set to start during the growing season, a contract could be in place from May 2016 – April 2017. All Tier I projects will be completed within one year of contract signing.

Maximum Funding	\$10,000
Minimum number of producers impacted	Five
Maximum duration of project	1 year
Matching dollars required	\$0
Industry Professional	Must be identified in LOI as having reviewed the project.

Project example:

- A group of producers submits a proposal to conduct research on the feasibility of planting, cultivating, and growing a specialty crop in a particular area, the results of which can be shared with many growers throughout the State.

TIER II PROJECT SPECIFICATIONS:

Tier II projects are expected to be professional level in concept, drawing from evidence based research and expertise. Tier II projects will likely build upon a previously tested concept and will show strong industry support. They can be for up to two years in duration – noting that funding typically arrives in October. Therefore if the project can commence during the winter months, a contract could be in place from November 2015 – October 2017. If the project is set to start during the growing season, a contract could be in place from May 2016 – April 2018.

Funding parameters:	\$20,000 - \$40,000
Minimum number of producers impacted	10
Maximum duration of project	2 years
Matching dollars required	50% of requested; in-kind allowable
Industry Professional Partner	Required

Examples of Acceptable Projects

- An organization requests grant funds to help improve and expand new markets which benefit a wide array of specialty crop producers.

Examples of Unacceptable Projects

- A company requests grant funds to purchase starter plants or equipment used to plant, cultivate, and grow a specialty crop for the purpose of making a profit, or to expand production of a single business.
- Requests by individual specialty crop businesses or roadside stands to promote their individual

business.

Review Process

All potential applicants are required to submit a letter of intent (LOI) to the Division by April 15th. Please read the scoring criteria below to ensure that your LOI addresses the areas that will be evaluated by the review committee. The information required to be included in the LOI is provided below. Projects will be reviewed and ranked based on the information provided in the LOI. The Division will select which potential projects to submit a full application. Applicants with previous participation that have incomplete or unsatisfactory performance may be ruled ineligible for participation at the sole discretion of the Division.

Should your organization be selected to submit a full application, the format is provided beginning on page 4; the application scoring information begins on page 9.

LETTER OF INTENT OUTLINE

The letter of intent should be submitted to the Division of Agriculture in a digital format. Files can be sent to program manager Amy Pettit at Amy.Pettit@alaska.gov

I. Proposal Summary

Provide a concise project summary that addresses the following points:

- Please specify whether you are applying for a Tier I or Tier II project.
- Identify the specialty crop industry need that your project is addressing.
- Clearly outline the outcomes expected as a result of this project and how outcomes will be measured (describe impact on the supply chain or specialty crop industry).
- Project duration and proposed start date. Start dates must be after funds have been received at the Division, which is typically in October. Duration Maximum:
 - Tier 1 = 1 year,
 - Tier 2 = 2 years.
- Has this project been funded previously? If so, why is additional funding needed?

2. Estimated Project Budget

Provide the estimated budget for this project, including funding from other sources, using the template below.

Estimated Budget Summary	
Expense Category	Funds Requested
Personnel	
Fringe Benefits	
Travel	
Equipment	
Supplies	
Contractual	
Other	
Direct Costs Subtotal	
Indirect Costs	
Match dollars**	

Total Budget	
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**** Note that matching dollars are required on Tier II projects.**

3. Project Support

For Tier I projects, an industry professional must be identified as having reviewed your letter of intent and provided feedback/guidance/input. Please include contact information for this person.

For Tier II projects, an industry professional as a partner on the project is required. Please include contact information for this person.

In addition to the industry professional component explained above, it is expected that projects will also have the support of other industry organizations, groups of farmers, and individual specialty crop producers. Please list all partner organizations that are formally participating with you on this project. If you are the only formally participating organization, please make that clear. Please list individual specialty crop producers as well as all organizations that formally support your project and include a letter of support from at least one entity.

SCORING CRITERIA FOR LETTER OF INTENT

Total Points available: 100

Proposal Summary: 20 points

Budget: 50 points

Project Support: 30 points

APPLICATION FORMAT

The letter of intent should be submitted to the Division of Agriculture in a digital format. Files can be sent to program manager Amy Pettit at Amy.Pettit@alaska.gov

1. Project Title

2. Abstract

Include a project abstract of 250 words or less suitable for sharing with the public. It should include the need for the project, a brief description of the goals and outcomes, and your plan for evaluating and measuring the success of the project or program.

3. Project Purpose

The following questions should be addressed in this section:

- What is the specific issue, problem or need to be addressed by the project?
- Why is the project important and timely?
- What are the objectives of the project?
- Does the project have the potential to enhance the competitiveness of non-specialty crops (ex: farmers market, general buy local, etc.)?
 - IF YES, describe the methods or processes you will implement to verify all grant funds are expended on activities and costs that only enhance the competitiveness of eligible specialty crops. If you propose a cost-share or match to cover non-specialty crop activities and costs,

include the specific costs or contributions proposed to meet the cost-share or match, the source of funding or contributions, and describe how you determined the appropriate amount of cost-share or match.

- Does the project build on a previously SCBGP or SCBGP-FB funded project?
 - IF YES, how does this project compliment work done previously? Provide a summary (3 to 5 sentences per project) of the results of the completed work on this project, the long-term quantifiable effects of these results (especially as they impact on the specialty crop industry), and how this year's funding will supplement or build on previous funding from the SCBGP or SCBGP-FB.
- Has the project been submitted to or funded by another Federal or State grant program?
 - IF NO, indicate that it has not.
 - IF YES, how does the project supplement efforts of the SCBGP-FB and the other Federal or State grant program and not duplicate funding efforts? The SCBGP-FB will not fund duplicative projects.

3. Potential Impact

This section shall show how the project potentially impacts the specialty crop industry and/or the public rather than a single organization, institution, or individual. The following questions should be answered:

- Who are the specialty crop beneficiaries of the project and how will they be impacted by the project?
- How many specialty crop beneficiaries will be impacted?
- How will the project benefit the specialty crop beneficiaries?
- What is the potential economic impact of the project if it can be estimated?

Every grant recipient must give a public presentation on the results of their project. Please describe which public event you will present your findings at and estimate the number of specialty crop producers in the audience.

4. Expected Measureable Outcomes

- Provide at least one distinct, quantifiable, and measurable outcome that directly and meaningfully supports the project's purpose and is of direct importance to the intended specialty crop beneficiaries?
- Each measurable outcome should include the following: GOAL; PERFORMANCE MEASURE; BENCHMARK; TARGET.
- How will performance toward meeting the outcome(s) be monitored?
- What are your data sources for monitoring performance?
- How will data be collected? For example are you using a survey or questionnaire?

Examples of outcome measures may include, but are not limited to: per capita consumption, consumer awareness as a percent of target market reached, market penetration based on sales by geographic region, or web site hits.

EXAMPLE:

Increase visits to the Specialty Crop Website (GOAL) 25% over the course of one year (TARGET) from the current 9,000 annual hits (BENCHMARK) by measuring website visits each month over the next year (PERFORMANCE MEASURE).

5. Work Plan

Project Activity	Who will do the work?	When will the activity be accomplished?
Describe the project activities that are necessary to accomplish the objectives. Make sure you include your performance monitoring/data collection activities.	Indicate the project participants who will do the work of each activity, including sub-recipients, and or contractors. If you request grant funds for personnel and contractors, you must include them in the work plan to demonstrate the requested funding is warranted. If you request funds for travel, these activities must also be included.	Include a timeline that indicates when each activity will occur (at least month and year) and beginning and end dates for the project. Make sure the work plan timeline shows that the project will be completed within the allowable grant period.

A sample work plan is included as APPENDIX A.

6. Project Commitment

Describe the specialty crop stakeholders other than the applicant, individuals and organizations involved in the project who support this project and why. One letter of support for your project has already been submitted with your LOI; please provide at least one additional letter of support from a different individual or organization.

7. Budget Summary and Narrative

All expenses described in this Budget Narrative must be associated with expenses that will be covered by the SCBGP. If any matching funds will be used the expenses to be covered with matching funds must be described separately.

<i>Budget Summary</i>	
Expense Category	Funds Requested
Personnel	
Fringe Benefits	
Travel	
Equipment	
Supplies	
Contractual	
Other	
Direct Costs Subtotal	
Indirect Costs	
Match dollars**	
<i>Total Budget</i>	

**Note that matching dollars are required on Tier II projects.

- **Personnel** - List the organization's employees whose time and effort can be specifically identified and easily and accurately traced to project activities that solely enhance the competitiveness of specialty crops.

Name/Title	Level of Effort (# of hours OR % FTE)	Funds Requested
<i>Personnel Subtotal</i>		

- **Fringe Benefits** - Provide the fringe benefit rates for each of the project's salaried employees described in the Personnel section that will be paid with SCBGP funds.

Name/Title	Fringe Benefit Rate	Funds Requested
<i>Fringe Subtotal</i>		

- **Travel** - Explain the purpose for each Trip Request. Please note that travel costs are limited to those allowed by formal organizational policy; in the case of air travel, project participants must use the lowest reasonable commercial airfares. For recipient organizations that have no formal travel policy and for-profit recipients, allowable travel costs may not exceed those established by the Federal Travel Regulation, issued by GSA, including the maximum per diem and subsistence rates prescribed in those regulations. This information is available at <http://www.gsa.gov>.

Trip Destination	Purpose of the Trip	Type of Expense (airfare, car rental, hotel, meals, mileage, etc.)	Unit of Measure (days, nights, miles)	Number of Units	Cost per Unit	Number of Travelers Claiming the Expense	Funds Requested
<i>Travel Subtotal</i>							

- **Equipment** - Describe any special purpose equipment to be purchased or rented under the grant. "Special purpose equipment" is tangible, nonexpendable, personal property having a useful life of more than one year and an acquisition cost that equals or exceeds \$5,000 per unit and is used only for research, medical, scientific, or other technical activities. Rental of "general purpose equipment" must also be described in this section. Purchase of general purpose equipment is not allowable under this grant.

Item Description	Justification for Equipment	Rental or Purchase	Funds Requested
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		<i>Equipment Subtotal</i>	

- **Supplies** - List the materials, supplies, and fabricated parts costing less than \$5,000 per unit and describe how they will support the purpose and goal of the proposal and solely enhance the competitiveness of specialty crops.

Item Description	Justification for Supplies	Per-Unit Cost	Number of Units/Pieces Purchased	Funds Requested
		<i>Supplies Subtotal</i>		

- **Contractual/Consultant** - Contractual/consultant costs are the expenses associated with purchasing goods and/or procuring services performed by an individual or organization other than the applicant in the form of a procurement relationship. If there is more than one contractor or consultant, each must be described separately. (Repeat this section for each contract/consultant.)
 - If the contractor/consultant has already been selected, please verify that the applicant used its own procurement procedures which reflect applicable State and local laws and regulations and conform to the Federal laws and standards identified in 7 CFR Part 3019.40 through 48 or 3016.36, as applicable.
 - If a contractor/consultant has not yet been selected, provide an acknowledgement that the procurement processes have not yet been conducted and an assurance that the applicant will use its own procurement procedures which reflect applicable State and local laws and regulations and conform to the Federal law and standards identified in 7 CFR Part 3019.40 through 48 or 3016.36, as applicable.
 - Provide an itemized budget (personnel, fringe, travel, equipment, supplies, other, etc.) with appropriate justification. If indirect costs are/will be included in the contract, include the indirect cost rate used. Please note that any statutory limitations on indirect costs also apply to contractors and consultants.
 - If contractor employee and consultant hourly rates of pay exceed \$74/hour, provide a justification for the expenses. This limit does not include fringe benefits, travel, indirect costs, or other expenses.

<i>Contractual/Consultant Subtotal</i>	
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- **Other** - Include any expenses not covered in any of the previous budget categories. Be sure to break down costs into cost/unit. Expenses in this section include, but are not limited to, meetings and

conferences, communications, rental expenses, advertisements, publication costs, and data collection.

If you budget meal costs for reasons other than meals associated with travel per diem, provide an adequate justification to support that these costs are not entertainment costs.

Item Description	Justification of the Expense	Per-Unit Cost	Number of Units	Funds Requested
<i>Other Subtotal</i>				

- **Indirect Costs** – The indirect cost rate must not exceed 8%. Indirect costs are any costs that are incurred for common or joint objectives that therefore, cannot be readily identified with an individual project, program, or organizational activity. They generally include facilities operation and maintenance costs, depreciation, and administrative expenses.

Indirect Cost Rate	Funds Requested
<i>Indirect Subtotal</i>	

- **Program Income** - Program income is gross income—earned by a recipient or subrecipient under a grant—directly generated by the grant-supported activity, or earned only because of the grant agreement during the grant period of performance. Program income includes, but is not limited to, income from fees for services performed; the sale of commodities or items fabricated under an award (this includes items sold at cost if the cost of producing the item was funded in whole or partially with grant funds); registration fees for conferences, etc.

Source/Nature of Program Income	Description of how you will reinvest the program income into the project to solely enhance the competitiveness of specialty crops	Estimated Income
<i>Program Income Total</i>		

APPLICATION SCORING CRITERIA

Total Points Available: 100

Application: 5 points

The application is complete and thorough, addressing all format criteria.

Industry Need: 20 points

The proposed project responds to a specialty crop industry need and demonstrates the ability to impact that need.

Impact and Outcomes: 25 points

The proposed project demonstrates that it will increase the competitiveness of specialty crop producers, and will impact a significant number of beneficiaries. The project includes a strong outreach/information dissemination component to ensure a broad impact. Outcome measures are thoughtfully developed and realistic

Specialty Crop Industry Support: 20 points

The proposal demonstrates that there is broad industry support for the project. Letters of support and/or formal commitments from all project partners are included.

Evaluation: 15 points

The project includes a strong monitoring and evaluation plan and explains clearly how outcomes will be measured.

Efficient use of Resources: 10 points

The proposed work plan and budget are realistic;

Matching Funds: 5 points

The applicant has leveraged matching funds to enhance the project.

GRANT MANAGEMENT AND REPORTING

I. Grant Award Agreement and Payment

Prior to beginning work on the proposed project or receiving funding, successful applicants will be required to sign a Grant Award Agreement (Agreement) with the Division indicating their intention to complete the proposed tasks and authorizing the Division to monitor the progress of the proposed project. In addition to obtaining a DUNS number (required prior to application submission), successful applicants will be required to register with the federally run Central Contractor Registration database prior to issuance of the Agreement. To register with CCR, go to www.ccr.gov, and click "Start New Registration" to begin.

Agreements must be signed and returned to the Division within 30 days of receipt. Failure to submit an executed copy of the Agreement within 30 days of receipt will result in the loss of awarded grant funds, unless the delay was caused by circumstances outside the control of the grantee. Grantees may submit an invoice for 40% of the total grant amount with their signed Agreement. An invoice for an additional 40% of the total grant amount may be submitted with the first report. The remaining 20% of grant funds will be retained until receipt of the complete final report.

2. Reporting Requirements

The Division reserves the right to modify reporting requirements during the course of the project. Information submitted in any report to the Division will be a public record.

Annual Reports: For Tier I projects, a performance report is required six months after the date of the

signed grant agreement. For Tier II projects, a performance report is required after the first year of the project. Reports must detail the project status and how grant monies were used to achieve project outcomes outlined in the project proposal submitted with the grant application packet. Reports must also include a detailed financial report that tracks all expenditures against the project budget submitted with the grant proposal.

The annual performance report should be organized under, but not limited to, the following headings for each project:

- **Activities Performed:** Briefly summarize activities performed, targets, and/or performance goals achieved during the reporting period for each project. Include favorable or unusual developments. It is encouraged to clearly convey progress toward achieving outcomes by graphing baseline data and showing the progress toward achieving set targets. If targets have already been achieved, amend the outcome measure to go beyond what was originally proposed. Identify the amended measurable outcome in the performance report.
- **Problems and Delays:** Note unexpected delays or impediments for each project. Make sure to review measurable outcomes to determine if targets are realistic and attainable. An objective that is too stringent should be scaled back and identified in the performance report. Keep in mind that targets may slip due to all kinds of factors, such as employee turn-over and bad weather. Include revised work plan timelines.
- **Future Project Plans:** Summarize activities performed, targets, and/or performance goals to be achieved during the next reporting period for each project. Describe the work accomplished in both quantitative and qualitative terms. Describe any changes that are anticipated in the project.
- **Funding Expended To Date:** Provide information regarding the level of grant funds expended to date. In the event that a project gained income as a result of planned activities, provide the amount of this supplemental funding and how it will be reinvested into the project.

Final Reports - A final performance report will be required within 30 days following the end date of the grant agreement. The final report will be posted on the USDA-AMS web site and represents an important vehicle for sharing project findings with Federal and State agencies and the public.

The final report should be organized under, but not limited to, the following headings for each project:

- **Project Summary:** An outline of the issue, problem, interest, or need for each project.
- **Project Approach:** How the issue or problem was approached via the project.
- **Goals and Outcomes Achieved:** How the performance goals and measurable outcomes were achieved for each project(s). If outcome measures were long term, summarize the progress that has been made towards achievement. It is encouraged to clearly convey progress toward achieving outcome measures by graphing baseline data and showing the progress toward achieving set targets.
- **Beneficiaries:** Provide a description and quantitative data for the number of people or operations that have benefited from the project's accomplishments, and/or the potential economic impact of each project. Include information about your public presentation and the number of specialty crop producers in the audience.
- **Lessons Learned:** Lessons learned, results, conclusions, for each project. If goals or outcome measures were not achieved, identify and share the lessons learned to help others expedite problem-solving.
- **Contact Person:** Contact person for each project with telephone number and email address.

- **Additional Information:** We encourage submission of any supplemental publications, web sites, photographs, etc.
- **Budget Summary:** In addition to the final project report, the Division reserves the right to conduct a follow-up survey of funded projects in order to determine long-term impacts of the project.
- **Reporting Compliance** – Applicants who do not submit the semi-annual reports or who submit reports that do not meet all of the above reporting requirements will be required to return all previously disbursed funds to the Division.
- **Budget Adjustments** - If a material change (10% or greater) in the budget is needed during the project period, a written request may be made to the Division to reallocate budget funds between budget categories. However, the total budget amount as dictated by the approved grant award cannot be adjusted.

APPENDIX A

ALLOWABLE COSTS AND FUNDING RESTRICTIONS

All costs must be associated with project activities that enhance the competitiveness of specialty crops. Failure to mention a particular item of cost in these sections is not intended to imply that it is unallowable. See 2 CFR Part 225 for further guidance on cost principles.

Meals

When paying for the travel of a person to attend a conference, meals and lodging may be included in the cost without additional justification. Meals may not be charged as project costs when individuals decide to go to lunch or dinner together when no need exists for continuity of a meeting. Such activity is considered to be an entertainment cost. Meals may be charged to the project if such activity maintains the continuity of the meeting and to do otherwise will impose arduous conditions on the meeting participants. Include a justification for meal costs. Some examples of acceptable reasons are that the conference facility is located in a remote area where public facilities are not accessible; there will be a speaker and business discussions during the meal; there is insufficient time available to allow participants to go out on their own. If one or more of these justifications cannot be met, or if there are no other acceptable and compelling reasons, then the meals should not be charged to the award. The attendees should be responsible for providing their own meals. Breakfasts for conference attendees are usually considered unallowable as it is expected these individuals will have sufficient time to obtain this meal on their own before the conference begins in the morning.

Eligible project expenses include, but are not limited to:

Compensation for Personnel Services: salaries, wages and fringe benefits

Consultant Services or Subcontractors

- Advertising and public relations costs that solely enhance the competitiveness of eligible specialty crops.
- Costs incurred by advisory councils or committees.
- Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill.

Contractual hourly rates should not exceed \$65.78 (the salary of a GS-14 step 10 Federal employee in Alaska), unless one of the following justifications is provided.

Materials and Supplies: Costs incurred for materials, supplies, and fabricated parts necessary to carry out the grant project. Purchased materials and supplies shall be charged at their actual prices, net of applicable credits. Withdrawals from general stores or stockrooms should be charged at their actual net cost under any recognized method of pricing inventory withdrawals, consistently applied.

Incoming transportation charges are a proper part of materials and supplies costs.

Equipment and other Capital Expenditures: lease/rental or depreciation costs

- Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5000 or more have the prior approval of AMS. "Special purpose equipment" means equipment which is used only for research, medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, harvesters, and produce coolers.
- Rental costs of buildings and equipment are allowable as direct costs in accordance with the cost principles in Subpart T of 7 CFR 3015. To the extent that the rates are reasonable in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives

available; and the type, life expectancy, condition, and value of the property leased.

Other Miscellaneous Costs: i.e. telephone, meetings, publications, etc.

- Costs incurred for telephone services, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services and the like.
- Costs of meetings and conferences with the primary purpose of dissemination of technical information. This includes costs of rental of facilities, speakers' fees, and other items incidental to such meetings or conferences with the exception of entertainment costs as described under unallowable costs.
- Publication costs include the costs of printing (including the processes of composition, plate-making, press work, binding, and the end products produced by such processes), distribution, promotion, mailing, and general handling. Page charges for professional journal publications are allowable as a necessary part of research costs where: (1) The research papers report work supported by the Federal Government; and (2) The charges are levied impartially on all research papers published by the journal, whether or not by federally-sponsored authors.
- The cost of training provided for employee development or agricultural producers.

Ineligible expenses include:

Capital Expenditures for General Purpose Equipment, Buildings and Land

- Capital expenditures means expenditures for the acquisition cost of capital assets (equipment, buildings, land), or expenditures to make improvements to capital assets that materially increase their value or useful life. Acquisition cost means the cost of the asset including the cost to put it in place. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired.
- "General purpose equipment" means equipment, which is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles.
- Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the governmental unit for financial statement purposes, or \$5000.

Bad debts - Paying off existing debt, including losses (whether actual or estimated) arising from uncollectable accounts and other claims, related collection costs, and related legal costs.

Lobbying, political and other governmental activities

- Development or participation in lobbying activities including costs of membership in organizations substantially engaged in lobbying are not allowed.
- Development or participation in political activities in accordance with provisions of the Hatch Act (5 U.S.C. 1501-1508 and 7324-7326) is not allowed.

Entertainment and alcohol

- Alcoholic beverages
- Amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are not allowed.
- Meals as an entertainment expense

Other ineligible expenses:

- Indirect (administrative support) costs.
- Donated or volunteer services may be furnished to a governmental unit by professional and technical personnel, consultants, and other skilled and unskilled labor. The value of these services is not reimbursable either as a direct or indirect cost.
- Contributions or donations, including cash, property, and services, made by the governmental unit, regardless of the recipient.
- Fines, penalties, damages, and other settlements resulting from violations (or alleged violations) of, or failure of the governmental unit to comply with, Federal, State, local, or Indian tribal laws and regulations.
- Organized fund raising, including financial campaigns, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions regardless of the purpose for which the funds will be used.
- Costs of investment counsel and staff and similar expenses incurred to enhance income from investments.
- Tuition.

APPENDIX B

SAMPLE WORK PLAN

Month	Activities Performed	Responsible Authority
October – December 2015	Collect and analyze fall-harvested root samples for protein content	Dr. Joe
April – June 2016	Collect & analyze spring-harvested root samples for protein content	Dr. Joe
July 2016 – March 2017	Analyze results; prepare for 2014 harvest, share information to ARP members	Dr. Joe and Committee Chair
May – September 2017	Prepare and publish final results	Dr. Joe & Committee Chair