2015 Specialty Crop
Block Grant Program -Farm Bill

Application Guidelines

Idaho State Department of Agriculture

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I. Introduction

The Idaho State Department of Agriculture (ISDA) is pleased to announce the competitive solicitation process to award Specialty Crop Block Grant Program (SCBGP) funds for projects that solely enhance the competitiveness of specialty crops in Idaho. The United States Department of Agriculture (USDA), Agricultural Market Service (AMS) has allocated these funds to the states and ISDA will be passing through funds as competitive grants.

There are no minimum or maximum limits on the amount of funds that can be requested for one project, but the average grant amount is between $50,000-$100,000.

The application deadline is **Friday, March 27, 2015.**

The requirements and procedures listed below are based on federal rules and regulations for SCBGP funds. **Specialty crops are defined by USDA as fruits, vegetables, tree nuts, dried fruits, horticulture, nursery crops, and honey** (see Appendix E for a list of specialty crops).

II. Eligible Entities

ISDA is seeking proposals from eligible non-profit organizations, local, state, and federal government entities, for-profit organizations, and universities for projects that aim to enhance the production and competitiveness of Idaho specialty crops. In order to be eligible to participate, applicants must reside in or their business or educational affiliation must be in Idaho.

III. Eligible Grant Projects

Limit each application to a single project scope. Each applicant may submit up to two applications. If submitting two applications, specify the priority of the projects.

A. Enhance the Competitiveness of U.S. Specialty Crops

To be eligible for a grant, the project(s) must solely enhance the competitiveness of U.S. specialty crops in either domestic or foreign markets.

Project areas may include, but are not limited to) the following issues affecting the specialty crop industry:

- Increasing child and adult nutrition knowledge and consumption of specialty crops
- Pest and disease control
- Sustainability
- Enhancing food safety
- Developing new and improved seed varieties
- Improving efficiency and reducing costs of distribution systems
- Assisting all entities in the specialty crop distribution chain in developing “Good Agricultural Practices”, “Good Handling Practices”, “Good Manufacturing Practices”, and in cost-share arrangements for funding audits of such systems for small farmers, packers and processors
- Investing in specialty crop research, including organic research to focus on conservation and environmental outcomes

- Participation of industry representatives at meetings of international standard setting bodies in which the US government participates

B. Benefit More Than One Product or Organization

Applications for grant funds should show how the project potentially impacts and produces measurable outcomes for the specialty crop industry and/or the public rather than a single organization, institution, or individual. ***Grant funds will not be awarded for projects that solely provide a profit to a single organization, institution, or individual.*** Single organizations, institutions, and individuals are encouraged to participate as project partners.

The following are some examples of acceptable and unacceptable projects:

Example of an Unacceptable Project

- 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.

Examples of Acceptable Projects

- A university requests funding 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.

- A single grower requests funds to demonstrate the viability of organic small fruit production and partners with Cooperative Extension to publicize the working model of diversification to other regional growers.

- A single company requests funds to provide a viable pollination alternative to specialty crop stakeholders in the region, which currently does not have one.

- A single specialty crop organization requests funds to conduct an advertising campaign that will benefit their specialty crop members.

C. Completed by September 30, 2017

Projects must be completed between November 1, 2015 and September 30, 2017.

D. Multi-State Partnerships

Multi-state projects are encouraged to provide a growing need for solutions to problems that cross state boundaries. A project is multi-state when an organization receives SCBGP-FB funding from more than one state to execute the same or multiple components of the same project. If interested in submitting an application involving multiple states, be sure to contact the Specialty Crop Program Manager in each state to ensure you follow each state's application procedures. The submitted application should clearly note that the proposed activity is multi-state, list all states involved, and indicate the amount requested from each state. Requested funds should be specified in the Line Item Budget, (Exhibit B) specifying which state will be funding each line item (or percent of a specific item).

To find the contacts for other state Specialty Crop Block Grant Programs go to www.ams.usda.gov/scbgp.

E. Match
Matching funds are highly encouraged, but not required. Match is not calculated into the scoring criteria, but could help demonstrate further commitment to the project.

IV. Application Procedures and Requirements

Applications must include the following:

- Application Cover Sheet (Exhibit A)
- Line Item Budget (Exhibit B)
- Project Proposal of **no more than five (5) pages**
- Budget Narrative

Exhibit A and B are available on the ISDA website, www.agri.idaho.gov under Marketing & Development, Specialty Crop Grant. Letters of support may be submitted with your application, but **any other additional material will be discarded and not included in the review process**.

A. Project Proposal
The project proposal must include the following seven categories and not exceed five pages. Applications should be single-spaced with one-inch margins with no smaller than 11-point font.

- **Project Title and Abstract**
  Include the title of the project and an abstract of 200 words or less.

- **Project Purpose**
  - **Indicate whether or not the project will be, or has been, submitted to another Federal or State grant program,** and if the grant program duplicates efforts of the SCBGP-FB or the other Federal or State grant program. If it does not, how does it supplement?
  - Clearly state the purpose of the project. The purpose should include the specific issue, problem, interest, or need to be addressed and why the project is important and timely.

- **Potential Impact**
  - Discuss the number of people or operations affected.
  - Identify the intended beneficiaries of each project.
  - Discuss the potential economic impact if such data are available and relevant to the project.

- **Expected Measurable Outcomes**
  - Describe at least one distinct, quantifiable, and measurable outcome that directly and meaningfully supports the projects purpose. The outcome-oriented objective must define an event or condition that is external to the project and that is of direct importance to the intended beneficiaries and/or the public.
    Please read examples and how to create a well-written measurable outcome, beginning on page 25.

  - Provide a timeframe when outcome measures will be achieved. Outcome-oriented objectives may be long-term and exceed the grant period.
  - Describe how the project outcome will be measured. Describe the plan that will be used to show performance improvements. Include a performance-monitoring plan to describe the process of collecting and analyzing data to meet the outcome-oriented objectives.

- **Work Plan**
    - Explain briefly the activities that will be performed to accomplish the objectives of the project.
    - Indicate who will do the work of each activity and the estimated timeframe.

- **Project Commitment**
    - Describe how all grant partners commit to work toward the goals and outcome measures of the proposed project. Include letters of support from project partners and other key beneficiaries.
    - Describe the oversight practices that provide sufficient knowledge of grant activities to ensure proper and efficient administration.
    - Provide specific information about who will be providing oversight, how it will be conducted, as well as specific timelines.

B. Budget Narrative

Provide sufficient detail in paragraph format about the budget categories listed below. All requested budget items and activities should correlate to the purpose and goals of the project, as well as demonstrate that they are reasonable and adequate for the proposed work.

If a project benefits products other than eligible specialty crops, the budget must clearly show how grant funds are being used to solely benefit specialty crops.

Specify the total expenses for **each** budget category and **show how all numbers were calculated**. Please see Appendix D - Budget Narrative Format for further information on preparing the budget narrative.

- **Personnel**
  For each participant funded with grant monies, indicate their title, the percent of full time equivalents (FTE) and the corresponding salary for the FTE, or the hourly wage and number of hours spent on the project.

- **Fringe Benefits**
  Indicate the rate of fringe benefits for each salary. ISDA allows grant funds to be used toward fringe benefits for those employees listed in the personnel category as performing grant work. While fringe benefits such as employee medical benefits are allowed, ISDA does not allow reimbursement of student tuition.

- **Travel**
  Indicate the destination, purpose of trip, number of people traveling, number of days traveling, total airfare costs, total ground transportation costs, total lodging and meals costs, and total mileage costs for the travel. **This level of detail must be provided. A lump sum amount requested for travel will not be approved.** See Appendix D for more details regarding mileage and per diem rates. Funding for travel to present results of the project must **clearly** demonstrate a benefit to Idaho and to specialty crops.

- **Equipment**
  Indicate anticipated purchases or rental costs of equipment and its intended use. List separately each item of equipment, its intended use, and its cost. Please see Appendix B for restrictions and limitations on grant funds for further guidance on equipment.
    - Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct and indirect charges.

- Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of $5,000 or more have the prior approval of ISDA.
- Any item that will cost $10,000 or more must be sent out for bid. A minimum of three written bids must be obtained and the purchase must be awarded to the lowest acceptable bid.
- Rental costs of buildings and equipment are allowable as direct costs in accordance with the cost principles in Subpart T of 7 CFR 3015.
- Capital expenditures for special purpose equipment that will ever be used for anything other than activities solely benefiting specialty crops are unallowable.

- **Supplies**
  Provide an **itemized** list of projected supply expenditures and the **dollar amount for each item**.

- **Contractual**
  Provide a short description of the services each contract covers and the flat rate fee or the total hourly rate. Compensation for individual consultant services should be reasonable and consistent with that paid for similar services in the marketplace. List general categories of items the contract covers such as professional services, travel, supplies, etc. Federal regulations for this grant limit consultant fees to $53.02 per hour, excluding travel and subsistence costs.

- **Other**
  Provide detailed descriptions of other costs such as conferences or meetings, communications, speaker/trainer fees, publication costs, and data collection, and other miscellaneous budgeted costs associated with the project.

- **Program Income**
  If program income will be earned on any project, indicate the nature and source of program income and the estimated amount, and how the income will be used to further enhance the competitiveness of specialty crops. For example, if registration fees are being collected at a conference as part of the project, indicate the estimated amount of registration fees that will be collected, and describe how the registration fees will be used to solely enhance the competitiveness of specialty crops.

- **Matching Funds**
  Matching funds are not required, but cash match from industry partners is encouraged and will help demonstrate the level of commitment to the project. Note that cash match and in-kind match are to be reported separately on Exhibit B - Line Item Budget.

C. Submission Procedures

Applications must be post marked no later than **Friday, March 27, 2015**.

Submit applications in both **hard copy** (unstapled) **and electronically on a compact disc or flash drive**, in Microsoft Word and Excel format (**no PDF files**). Emailed or late applications will not be accepted.

Submit complete packets to:

Idaho State Department of Agriculture
Market Development Division
Attn: Eric Boyington
2270 Old Penitentiary Rd.
Boise, ID 83712

Applications not submitted according to the above submission procedures will NOT be considered for funding.

V. Administration of Grants

AMS applies the following federal grant uniform administrative requirements to the management of each grant award, and the Idaho State Department of Agriculture must in turn apply these requirements to subgrantees based on the type of organization through contractual or cooperative linkages. For example, if ISDA subawards to a non-profit, the administrative requirements applicable to a non-profit will apply.

- State and Local Governments and Indian Tribal Governments - 7 CFR 3015 and 7 CFR 3016
- Colleges and Universities - 7 CFR 3015 and 7 CFR 3019
- Non-Profits - 7 CFR 3015 and 7 CFR 3019
- For Profits - 7 CFR 3015 and 7 CFR 3019

VI. Allowable Costs

All subawards are subject to those cost principles applicable to the particular organization concerned. For example, if ISDA subawards to a university, the cost principles applicable to a university will apply. Please refer to the applicable cost principles when developing your project activities and budget. You may reference Appendix A, List of Selected Items of Cost Contained in OMB Cost Principles Regulations, to locate the principles applied in establishing the allowability or unallowability of specific items of cost. **All costs must be associated with project activities that enhance the competitiveness of specialty crops.**

- State and Local Governments and Indian Tribal Governments - 2 CFR 225 (OMB Circular A-87). See Appendix B Unallowable and Allowable Costs for State Governments, for specific unallowable and allowable costs under the SCBGP-FB for State governments.
- Colleges and Universities - 2 CFR 220 (OMB Circular A-21).
- Non-Profits - 2 CFR 230 (OMB Circular A-122).
- For Profits - 48 CFR Part 31.2.

VII. Restrictions and Limitations on Grant Funds

- Grant funds may not be used to fund political activities in accordance with provisions of the Hatch Act (5 U.S.C. 1501-1508 and 7321-7326).

- Development or participation in lobbying activities pursuant to 31 U.S.C. 1352, including costs of membership in organizations substantially engaged in lobbying, are unallowable costs.

- Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges.

  Capital expenditures means expenditures for the acquisition 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. Ancillary charges, such as taxes, duty, protective in-transit insurance, freight, and installation may be included in, or excluded from the acquisition cost in accordance with the governmental unit's regular accounting practices.

General purpose equipment means equipment that is not limited to research, scientific or other technical activities. Examples include office equipment and furnishings, telephone networks, information technology equipment and systems, 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 $5,000.

- Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of $5,000 or more have the prior approval of ISDA, and that the item will only be used solely to benefit the competitiveness of specialty crops. Special purpose equipment means equipment which is used only for research, scientific, or other technical activities.

- Rental costs of buildings and equipment are allowable as direct costs in accordance with the cost principles in Subpart T of 7 CFR 3015.

- Indirect costs are not allowed for the State of Idaho's Specialty Crop Block Grant Program.

VIII. Selection and Scoring Criteria

A selection committee will be made up of specialty crop industry representatives and ISDA staff. Reviewers for individual applications will be selected to ensure there are no conflicts of interest.

The committee will apply the below scoring criteria to each application.

Criteria for assessing the projects includes:	Maximum Points
Project Quality and Soundness	**30**
- How clear is the purpose of the activity? - How feasible and appropriate is the project? - How well does the proposed activity address the specified issue? - How capable are the project leaders and staff? - What level of commitment to the project does the applicant demonstrate? - How well does the project leverage available resources? - Is the budget well justified and appropriate?	
Enhances the Competiveness of Idaho Specialty Crops	**25**
- How effective will the project be at enhancing the competiveness of Idaho specialty crops? - How relevant is the project to the Idaho specialty crop industry? - How significant are the long-term benefits? - How great is the need for the project? - How well does it provide for identified industry priorities?	
Return on Investment	**25**
- How great is the potential economic impact on Idaho? - How well does the number of beneficiaries justify the amount of investment? - How reasonable and achievable are the anticipated outcomes?	
Measurable Outcomes	**20**
- Does the project include at least one measurable outcome? - How well does the proposed project allow the applicant to quantify and document the project benefits and outcomes? - How significant is the outcome to the Idaho specialty crop industry? - How clear, appropriate, and realistic are the goals and objectives?	

IX. Post-Award Management

Subgrantees must ensure they are:

1. Making adequate progress toward achieving the grant project's goals, objectives, and targets;
2. Expending grant funds in a way that meets provisions of pertinent statutes, regulations, ISDA administrative requirements, and relevant Office of Management and Budget (OMB) circulars;
3. Aware of the requirements imposed upon them by Federal statute and regulations;
4. In compliance with records retention and access requirements;
5. Using federal funds responsibly.

Change in Key Personnel - When it is necessary to change the program contact for a period of more than three (3) months, submit a written request (email is acceptable) to ISDA. Request should contain the new individual's name and contact information.

Scope or Objectives - When it is necessary to modify the scope or objectives of the award, submit a written justification for the change, along with the revised scope or objectives of the award to ISDA.

If requesting to add a new project, submit a written justification for the change along with a project proposal to include the project title, purpose, potential impact, expected measurable outcomes, work plan, budget narrative, project oversight, and project commitment and signature of the Project Coordinator.

Extension of Grant Agreement - Where an extension of time is required; the extension(s) must be received in writing no later than 60 days prior to the expiration date of the award. The request must contain the following information:

1. The length of additional time required to complete project objectives and a justification for the extension;
2. A summary of progress to date (status of project timeline and objectives…etc.);
3. An estimate of remaining funds on the scheduled expiration date;
4. A projected timetable to complete the project for which the extension is being requested;
5. Signature of the Program Coordinator.

Budget Changes - Where a modification to the approved budget is required, the modification must be approved in writing by ISDA if the amount of such modifications exceeds ten percent (10%) of the total project budget as last approved by ISDA. A request for a budget change shall include: (a) a description of the change; (b) a justification for the change; and (c) the Project Coordinator signature(s). Note that if the cumulative amount of allowable budget changes is less than ten percent (10%) of the total project budget, prior ISDA approval is not required.

X. Reporting Requirements

All financial and written performance reports should be emailed to eric.boyington@agri.idaho.gov

A. Quarterly Financial Reports

At the end of every quarter, each subgrantee must submit a quarterly financial report to ISDA (forms provided by ISDA upon award).

B. Semiannual Performance Reports

Semiannual performance reports are required 30 days after the end of the 2nd and 4th quarters of the Federal fiscal year (quarters ending March 31 and October 30), and each year until the expiration date of the grant.

The performance reports 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 a "stretch goal" where the organization is challenged to go beyond what it is already doing. Identify the amended measurable outcome in the performance report.

Problems and Delays

Note unexpected delays or impediments. 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 if applicable.

Future Project Plans

Outline work to be performed during the next reporting period for each project.

Funding Expended To Date

Comment on the level of grant funds expended to date for each project.

C. Final Performance Report

A final performance report will be required 45 days following the end date of the grant agreement. The final report will be combined by ISDA with all other Specialty Crop Grant Reports from Idaho and posted on the SCBGP-FB web site. This 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.

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
Additional information available (e.g. publications, web sites, photographs).

XI. Request for Payment

Funds will be dispersed to grant recipients on a reimbursement basis following the end of each quarter, and upon submission and approval of quarterly ledger and acceptable supporting documentation including, but not limited to, time sheets, payroll registers, receipts, invoices, and check stubs. The first quarter in which funds will be available is the quarter ending December 31, 2014.

XII. Records Retention

In accordance with Federal regulations, grant recipients should retain all records relating to the grant for a period of three years after the final financial status report has received by ISDA, or until final resolution of any audit finding or litigation. Because records must be retained according to when ISDA receives a final report, the required retention date could be more than four years after the subgrantee's grant end date. ISDA will notify subgrantees when the report is received.

XIII. ISDA Specialty Crop Block Grant Contacts

For questions, please contact:

Eric Boyington
Tel: (208) 332-8537
Email: eric.boyington@agri.idaho.gov

Laura Johnson
Tel: (208) 332-8533
Email: laura.johnson@agri.idaho.gov

Applications can be mailed to:
Idaho State Department of Agriculture, Market Development Division, Attn: Eric Boyington
2270 Old Penitentiary Rd., Boise, ID 83712

Appendix A: List of Selected Costs Contained in OMB Cost Principles Regulations

The following table lists the selected items of cost along with a cursory description of their allowability. The numbers in parentheses refer to the cost item in the applicable regulation. Do not to rely exclusively on the summary but place primary reliance on the referenced text. All costs must be associated with activities that enhance the competitiveness of eligible specialty crops.

Selected Items of Cost				
Selected Cost Item	**2 CFR 225 (A -87), Appendix B State, Local , & Indian Tribal Gov'ts**	**2 CFR 220 (A-21), Section J Educational Institutions**	**2 CFR 230 (A-122), Appendix B Non-Profit Organizations**	**48 CFR FAR 31.2, Section 31.205 For-Profit Organizations**
Advertising and public relations costs	(1) Allowable with restrictions	(1) Allowable with restrictions	(1) Allowable with restrictions	(1) Allowable with restrictions
Advisory councils	(2) Allowable with restrictions	(2) Allowable with restrictions	(2) Allowable with restrictions	Not specifically addressed (28) addresses allowable business expenses such as costs of shareholder meetings
Alcoholic beverages	(3) Unallowable	(3) Unallowable	(3) Unallowable	(51) Unallowable
Alumni/ae activities	Not specifically addressed	(4) Unallowable	Not specifically addressed	Not specifically addressed
Audit costs and related services	(4) Allowable with restrictions **and** as addressed in OMB Circular A-133	(5) Allowable with restrictions **and** as addressed in OMB Circular A-133	(4) Allowable with restrictions **and** as addressed in OMB Circular A-133	Not specifically addressed
Bad debts	(5) Unallowable	(6) Unallowable	(5) Unallowable	(3) Unallowable
Bonding costs	(6) Allowable with restrictions	(7) Allowable with restrictions	(6) Allowable with restrictions	(4) Allowable with restrictions
Commencement and convocation costs	Not specifically addressed	(8) Unallowable with exceptions	Not specifically addressed	Not specifically addressed
Communication costs	(7) Allowable	(9) Allowable	(7) Allowable	Not specifically addressed
Compensation for personal services	(8) Unique criteria for support	(10) Unique criteria for support	(8) Unique criteria for support	(6) Allowable with restrictions
Compensation for personal services-organization-furnished automobile	Not specifically addressed	(10.g) Unallowable for that portion of costs attributed to personal use	(8.g) Unallowable for that portion of costs attributed to personal use	(6.m(2)) Unallowable for that portion of costs attributed to personal use
Compensation for personal services-sabbatical leave costs	Not specifically addressed	(10.f(4)) Allowable with restrictions	Not specifically addressed	Not specifically addressed
Compensation for personal services-severance pay	(8) Allowable with restrictions	(10.h) Allowable with restrictions	(8.k) Allowable with restrictions	(6.g) Allowable with restrictions

Selected Cost Item	2 CFR 225, Appendix B State, Local , & Indian Tribal Gov'ts	2 CFR 220, Section J Educational Institutions	2 CFR 230, Appendix B Non-Profit Organizations	48 CFR FAR 31.2, Section 31.205 For-Profit Organizations
Contingency Provisions	(9) Unallowable with exceptions	(11) Unallowable with exceptions	(9) Unallowable with exceptions	(7) Unallowable with exceptions
Deans of faculty and graduate schools	Not addressed	(12) Allowable	Not addressed	Not addressed
Defense and prosecution of criminal and civil proceedings and claims	(10) Allowable with restrictions	(13) Allowable with restrictions (Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement)	(10) Allowable with restrictions (Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringement)	(47) Allowable with restrictions
Depreciation and Use Allowances	(11) Allowable with qualifications	(14) Allowable with qualifications	(11) Allowable with qualifications	(11) Allowable with qualifications
Donations and Contributions	(12) Unallowable (made by recipient); not reimbursable but value may be used as cost sharing or matching (made to recipient)	(15) Unallowable (made by recipient); not reimbursable but value may be used as cost sharing or matching (made to recipient)	(12) Unallowable (made by recipient); not reimbursable but value may be used as cost sharing or matching (made to recipient)	(8) Unallowable (regardless of recipient) with exception (costs of participation in community service activities)
Employee morale, health, and welfare costs	(13) Allowable with restrictions	(16) Allowable with restrictions	(13) Allowable with restrictions	(13) Allowable with limitations
Entertainment costs	(14) Unallowable	(17) Unallowable	(14) Unallowable	(14) Unallowable
Equipment and other capital expenditures	(15) Allowability based on specific requirements	(18) Allowability based on specific requirements	(15) Allowability based on specific requirements	(10 and 40) Allowable based on specific requirements
Fines and penalties	(16) Unallowable with exception	(19) Unallowable with exception	(16) Unallowable with exception	(15) Unallowable with exception
Fundraising and investment management costs	(17) Unallowable with exceptions	(20) Unallowable with exceptions (Fundraising)	(17) Unallowable with exceptions	(27) Unallowable with exceptions
Gains and losses on depreciable assets	(18) Allowable with restrictions (Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of Federal programs)	(21) Allowable with restrictions	(18) Allowable with restrictions	(16) Allowable with restrictions

Selected Cost Item	2 CFR 225, Appendix B State, Local , & Indian Tribal Gov'ts	2 CFR 220, Section J Educational Institutions	2 CFR 230, Appendix B Non-Profit Organizations	48 CFR FAR 31.2, Section 31.205 For-Profit Organizations
General government expenses	(19) Unallowable with exceptions	Not specifically addressed	Not specifically addressed	Not specifically addressed
Goods and services for personal use	(20) Unallowable	(22) Unallowable	(19) Unallowable	Not specifically addressed
Housing and personal living expenses	Not specifically addressed	(23) Unallowable	(20) Unallowable as overhead costs	Not specifically addressed
Idle facilities and idle capacity	(21) Idle facilities – unallowable with exceptions; idle capacity – allowable with restrictions	(24) Idle facilities – unallowable with exceptions; idle capacity – allowable with restrictions	(21) Idle facilities – unallowable with exceptions; idle capacity – allowable with restrictions	(17) Idle facilities – unallowable with exceptions; idle capacity – allowable with restrictions
Insurance and indemnification	(22) Allowable with restrictions	(25) Allowable with restrictions	(22) Allowable with restrictions	(19)Allowable with restrictions
Interest	(23) Allowable with restrictions	(26) Allowable with restrictions	(23) Allowable with restrictions	(20) Allowable with restrictions
Interest-substantial relocation	Not specifically addressed	(26.b(6)) Possible adjustment in relocated within 20 years	(23.a(6)(d)) Possible adjustment in relocated within 20 years	Not specifically addressed
Labor relations costs	Not specifically addressed	(27) Allowable	(24) Allowable	(21) Allowable
Lobbying	(24) Unallowable	(28) Unallowable with exceptions	(25) Unallowable with exceptions	(22) Unallowable with exceptions
Lobbying-executive lobbying costs	(24.b) Unallowable	(28.h) Unallowable	(25.d) Unallowable	(22) Unallowable
Losses on other sponsored agreements or contracts	Not specifically addressed	(29) Unallowable	(26) Unallowable (Losses on other awards or contracts)	(23 and 48) - Unallowable
Maintenance and repair costs	(25) Allowable with restrictions (Maintenance, operations, and repairs)	(30) Allowable with restrictions	(27) Allowable with restrictions	(25) Allowable with restrictions (manufacturing and production engineering); (12) Allowable for economic planning costs; (39) Allowable for service and warranty costs
Materials and supplies costs	(26) Allowable with restrictions	(31) Allowable with restrictions	(28) Allowable with restrictions	(26) Allowable with restrictions

Selected Cost Item	2 CFR 225, Appendix B State, Local , & Indian Tribal Gov'ts	2 CFR 220, Section J Educational Institutions	2 CFR 230, Appendix B Non-Profit Organizations	48 CFR FAR 31.2, Section 31.205 For-Profit Organizations
Meetings and conferences	(27) Allowable with restrictions	(32) Allowable with restrictions	(29) Allowable with restrictions	Not specifically addressed
Memberships, subscriptions, and professional activity costs	(28) Allowable as a direct cost for civic, community and social organizations with Federal approval; unallowable for lobbying organizations	(33) Unallowable for civic, community, or social organizations	(30) Allowable for civic and community organizations with Federal approval; unallowable for social organizations	(14 and 43) Allowable for trade, business, technical and professional organizations; unallowable for social organizations
Organization costs	Not specifically addressed	Not specifically addressed	(31) Unallowable except Federal prior approval	(27) Unallowable
Page charges in professional journals	(34.b) Allowable with restrictions (addressed under "Publication and printing costs")	(39.b) Allowable with restrictions (addressed under "Publication and printing costs")	(32) Allowable with restrictions	Not specifically addressed
Participant support costs	Not specifically addressed	Not specifically addressed	(33) Allowable with prior approval of the Federal awarding agency	Not specifically addressed
Patent costs	(29) Allowable with restrictions	(34) Allowable with restrictions	(34) Allowable with restrictions	(30) Allowable with restrictions
Plant and homeland security costs	(30) Allowable with restrictions	(35) Allowable with restrictions	(35) Allowable with restrictions	(29) Allowable with restrictions
Pre-agreement costs	(31) Allowable with restrictions (Pre-award costs)	(36) Unallowable unless approved by the Federal sponsoring agency	(36) Allowable with restrictions	(32) Allowable with restrictions
Professional service costs	(32) Allowable with restrictions	(37) Allowable with restrictions	(37) Allowable with restrictions	(33) Allowable with restrictions
Proposal costs	(33) Allowable with restrictions	(38) Allowable with restrictions	Not specifically addressed	(18) Allowable with restrictions
Publication and printing costs	(34) Allowable with restrictions	(39) Allowable with restrictions	(38) Allowable with restrictions	Not specifically addressed
Rearrangement and alteration costs	(35) Allowable (ordinary and normal); allowable with Federal prior approval (special)	(40) Allowable (ordinary and normal); allowable with Federal prior approval (special)	(39) Allowable (ordinary and normal); allowable with Federal prior approval (special)	Not specifically addressed
Reconversion costs	(36) Allowable with restrictions	(41) Allowable with restrictions	(40) Allowable with restrictions	(31) Allowable with restrictions

Selected Cost Item	2 CFR 225, Appendix B State, Local , & Indian Tribal Gov'ts	2 CFR 220, Section J Educational Institutions	2 CFR 230, Appendix B Non-Profit Organizations	48 CFR FAR 31.2, Section 31.205 For-Profit Organizations
Recruiting costs	(1.c) Allowable with restrictions (addresses costs of advertising only)	(42) Allowable with restrictions	(1) Allowable with restrictions	(34) Allowable with restrictions
Relocation costs	Not specifically addressed	(42.d) Allowable with restrictions	(42) Allowable with restrictions	(35) Allowable with restrictions
Rental cost of buildings and equipment	(37) Allowable with restrictions	(43) Allowable with restrictions	(43) Allowable with restrictions	(36) Allowable with restrictions
Royalties and other costs for use of patents	(38) Allowable with restrictions	(44) Allowable with restrictions	(44) Allowable with restrictions	(37) Allowable with restrictions
Scholarships and student aid costs	Not specifically addressed	(45) Allowable with restrictions	Not specifically addressed	Not specifically addressed
Selling and marketing costs	(39) Unallowable unless allowable as a public relations cost	(46) Unallowable unless allowable as a public relations cost	(45) Allowable with Federal prior approval	(38) Allowable with exceptions
Specialized service facilities	Not specifically addressed	(47) Allowable with restrictions	(46) Allowable with restrictions	Not specifically addressed
Student activity costs	Not specifically addressed	(48) Unallowable unless specifically provided for in the sponsored agreement	Not specifically addressed	Not specifically addressed
Taxes	(40) Allowable with restrictions	(49) Allowable with restrictions	(47) Allowable with restrictions	(41) Allowable with restrictions
Termination costs applicable to sponsored agreements	(41) Allowable with restrictions	(50) Allowable with restrictions	(48) Allowable with restrictions	(42) Allowable with restrictions
Training costs	(42) Allowable for employee development	(51) Allowable for employee development	(49) Allowable with limitations	(44) Allowable with limitations
Transportation costs	Not specifically addressed	(52) Allowable with restrictions	(50) Allowable	(46) Allowable with limitations
Travel costs	(43) Allowable with restrictions	(53) Allowable with restrictions	(51) Allowable with restrictions	(46) Allowable with limitations
Trustees	Not specifically addressed	(54) Allowable with restrictions	(52) Allowable with restrictions	Not specifically addressed

Appendix B: Unallowable and Allowable Costs

Unallowable Costs

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

- *Advertising and Public Relations* - Costs of advertising and public relations designed solely to promote the recipient in general (not specific to specialty crops)
- *Alcoholic beverages* - except when the costs are associated with enhancing the competitiveness of wine grapes and prior approval is given from the awarding agency.
- *Bad debts* - Including losses (whether actual or estimated) arising from uncollectable accounts and other claims, related collection costs, and related legal costs.
- *Capital Expenditures for General Purpose Equipment* - Capital expenditures for general purpose equipment, buildings, and land. ''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.
- *Contingency Provisions*. Contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening.
- *Donated Services.* 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.
- *Donations and Contributions*. Contributions or donations, including cash, property, and services, made by the governmental unit, regardless of the recipient.
- *Entertainment*. 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).
- *Excessive Airfare Costs.* Airfare costs in excess of the customary standard commercial airfare (coach or equivalent), Federal Government contract airfare, or the lowest commercial discount airfare.
- *Fines and Penalties.* 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.
- *Fundraising.* 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.
- *Goods or Services for Personal Use.* Costs of goods or services for personal use of the governmental unit's employees regardless of whether the cost is reported as taxable income to the employees.
- *Investment Management Cost.* Costs of investment counsel and staff and similar expenses incurred to enhance income from investments.
- *Lobbying.* Development or participation in lobbying activities including costs of membership in organizations substantially engaged in lobbying.

- Business 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. In contrast, lunch or dinner meals may be charged to the project if a justification is provided that such activity maintains the continuity of the meeting and to do otherwise will impose arduous conditions on the meeting participants. *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.*

  Note: Meals consumed while in official travel status do not fall in this category. They are considered per diem expenses and should be reimbursed in accordance with the State's established written travel policies.

- *Political Activities*. Development or participation in political activities in accordance with provisions of the Hatch Act (5 U.S.C. 1501-1508 and 7324-7326).

Allowable Costs

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.

- *Advertising and Public Relations.* Advertising and public relations costs that solely enhance the competitiveness of eligible specialty crops.
- *Advisory Councils.* Costs incurred by advisory councils or committees
- *Capital Expenditures for Special Purpose Equipment*. With prior approval from AMS, costs associated with capital expenditures for special purpose equipment with a unit cost of $5000 or more. ''Special purpose equipment'' means equipment which is used only for research, medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers.
- *Compensation for Personnel Services.* Compensation for personnel services during the period of performance under the Federal award, including salaries, wages, and fringe benefits to the extent that they are reasonable for the services rendered and they are supported with adequate documentation in accordance with 2 CFR 225 App. B ¶8h.
- *Communication Costs*. Costs incurred for telephone services, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services and the like.
- *Foreign travel.* With prior approval from AMS, direct charges for foreign travel. Each separate foreign trip must receive such approval. For purposes of this provision, ''foreign travel'' includes any travel outside Canada, Mexico, the United States, and any United States territories and possessions. However, the term ''foreign travel'' for a governmental unit located in a foreign country means travel outside that country.
- *Materials and Supplies*. Costs incurred for materials, supplies, and fabricated parts necessary to carry out the 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. Only materials and supplies actually used for the performance of the specified project may be charged as direct costs. Where

federally-donated or furnished materials are used in performing the Federal award, such materials will be used without charge.

- *Meetings and Conferences.* Costs of meetings and conferences with the primary purpose of dissemination of technical information. This includes costs of meals, transportation, 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.
- *Professional service costs.* Costs of professional and consultant services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of the governmental unit when reasonable in relation to the services rendered and when not contingent upon recovery of the costs from the Federal Government.
- *Proposal costs.* Costs of preparing proposals for potential Federal awards. Proposal costs should be treated as indirect costs and should be allocated to all activities of the governmental unit utilizing the cost allocation plan and indirect cost rate proposal.
- *Publication and Printing 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. Publication costs also include page charges in professional publications. If these costs are not identifiable with a particular cost objective, they should be allocated as indirect costs to all benefiting activities of the governmental unit. Page charges for professional journal publications are allowable as a necessary part of research costs where: (1) The research papers report work must be directly related to the grant project; and (2) The charges are levied impartially on all research papers published by the journal, whether or not by federally-sponsored authors.
- *Reconversion.* Costs incurred in the restoration or rehabilitation of the governmental unit's facilities to approximately the same condition existing immediately prior to commencement of Federal awards, less costs related to normal wear and tear.
- *Rental Costs of Buildings and Equipment.* 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. Rental arrangements should be reviewed periodically to determine if circumstances have changed and other options are available.
- *Training Costs.* The cost of training provided for employee development.
- *Travel Costs.* Travel costs for transportation, lodging, and related expenses incurred by employees who are in travel status on official business of the government may be charged on an actual cost basis. Meals will be reimbursed on a per diem basis consistent with the State of Idaho guidelines.

Appendix C: Application Guidelines Supplemental Explanation

Project Title and Abstract – The following information should be included in this section:

- *Project Title:* The title should adequately describe the project.
- *Abstract:* Include a project abstract of 200 words or less. The project abstract must contain a summary of the proposed project suitable for dissemination to the public. It should be a self-contained description of the project and should contain a statement of objectives and methods to be employed.

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?
- Has the project been submitted to or funded by another Federal or State grant program?

Example 1
The recent introduction of X virus has threatened specialty crop production; the virus has already caused enormous crop losses in many States (PROBLEM). This research proposal will assess the likely spread of the virus from the initial introduction point and will identify plant reservoir hosts for the disease to form the basis for an integrated pest management strategy to prevent further crop losses (IMPORTANCE and OBJECTIVE). This project has not been submitted or funded by another Federal or State grant program.

Example 2
Many school children do not have access to healthy fruits and vegetables (ISSUE). The School Nutrition Association will subsidize installation of salad bars in forty schools to increase access to nutritious fruits, vegetables and nuts in school breakfasts and lunches (OBJECTIVE). Not only will this result in increased purchases from specialty crop growers, but the evaluation component also will provide a model for other schools in their efforts to market healthy meals to children (IMPORTANCE). This project has not been submitted or funded by another Federal or State grant program.

Example 3
This project would establish a crisis communication plan for the fruit and vegetable industry (OBJECTIVE) in case of emergency such as extreme drought (IMPORTANCE). The previous year's grant funds were used to complete Phase 1 which comprised of research and an audit of the fruit and vegetable industry and created recommendations for handling a crisis. Phase 2 continues the project by implementing and disseminating these recommendations throughout the State (SHOWS HOW PROJECT COMPLIMENTS PREVIOUS WORK). This project has not been submitted or funded by another Federal or State grant program.

Potential Impact - This section should 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 beneficiaries of the project?
- How many beneficiaries will be impacted?
- How will the beneficiaries be impacted by the project?
- What is the potential economic impact of the project if available?

Example 1
This project will impact the State's approximately 3000 farms involved in growing the specialty crops (BENEFICIARIES IMPACTED AND #'s). These crops represent approximately $1 billion in farm income and are the largest crop in the State (ECONOMIC IMPACT). In order to continue the growth this industry has

experienced in recent years, this project will develop and conduct marketing efforts to increase their market share (HOW BENEFICIARIES WILL BE IMPACTED).

Example 2
Existing and new specialty crop growers taking part in the grower education will receive an extensive education on many aspects of participating in specialty crop production and direct retail marketing (BENEFICIARIES). It is estimated that the number of specialty crop growers that will be participating in the educational workshops is 50 (# OF BENFICIARIES). Through grower education, farmers will be exposed to information on how to grow crops and successfully sell their produce at direct-to-consumer markets (HOW BENEFICIARIES WILL BE IMPACTED).

Example 3
In 2008, according to USDA, National Agricultural Statistics Service (NASS), the State's specialty crop industry occupied XXXX acres and had a value for utilized production of $XX million. This is evidence of the success and potential for this program. New specialty crop varieties being developed through this program will enable the State's XXX farmers (# OF BENEFICIARIES) to be competitive in growing and marketing these specialty crops (HOW BENEFICIARIES WILL BE IMPACTED). These new crops could provide $XX - $XX million in additional farm income (POTENTIAL ECONOMIC IMPACT) in XX years.

Expected Measurable Outcomes – The following questions should be answered in this section.

- What is 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 beneficiaries? The measurable outcome, when possible, should include the following:
    - GOAL
    - PERFORMANCE MEASURE
    - BENCHMARK
    - TARGET
- How will performance toward meeting the outcome(s) be monitored?
    - Define your data sources
    - How will data be collected
    - If using a survey, provide information on the nature of the questions that will be asked, the methodology to be used, and the population to be surveyed
    - If a draft questionnaire is available, you may want to include a copy with your application
- How will data gathered be used to correct deficiencies and improve performance, both as it gathered and analyzed and in subsequent project periods?

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, dollar value of exports, or web site hits. For research grants they may include generation of new knowledge, research quality, attainment of leadership in the field, or the development of human resources (e.g., providing opportunities for graduate students).

<u>Steps to Developing Outcome Measures</u>
Whenever possible, the outcomes should include a goal, performance measure, baseline, and a target. The following four steps provide guidance on how to develop outcome measures.

1) Determine what the project will accomplish, i.e., the intended results of the project, generally expressed as a GOAL or OBJECTIVE.

Goals or objectives should be: a) based on a needs analysis and be specific, realistic results you hope to achieve through the project activities; b) specific; and c) outcome-oriented. Outcome-oriented objectives identify the ultimate result, while the work plan activities identify how you intend to achieve the objectives. When developing outcome-oriented objectives, ask yourself "why" are you performing each grant activity; and specify not only what will be achieved, but also when those results will be achieved.

2) Figure out how to measure the results and select the PERFORMANCE MEASURE.

For each objective identified in step 1, select the performance measure. Performance measures are measures/indicators used to observe progress and measure actual results compared to expected results. They are usually expressed in quantifiable terms and should be objective and measurable (numeric values, percentages, scores and indices); although in certain circumstances qualitative measures are appropriate.

3) Determine the BASELINE for each measure and set TARGET goals for future performance.

For each measure identified in step 2, determine the baselines against which you will measure. Baselines are usually determined by researching past circumstances in the area you are trying to measure. As an alternative, you may use benchmarks established by third parties accepted as the standard-setters in your industry. If data does not exist, describe the lack of data. It may be appropriate in the first year to set vaguer targets, such as "improvement" where any increase represents outcome achievement, and set more concrete targets in subsequent years when baseline data is available.

Use the baseline data to set targets for the quantity of change expected. Targets may be framed in terms of:

a) Absolute level of achievement (ex: feed 150 homeless people);
b) Change in level of achievement (ex: feed 150 homeless people, 35 more than last year);
or
c) Change in relation to the scale of the problem (ex: feed 150 homeless people, approximately 10% of the city's homeless population.)

If you are starting up a new project or trying new approaches remember that little or no measurable progress will be evident in the project start-up phase. This delay in seeing measurable results should be reflected in target-setting. When setting targets, you should take into account external factors that influence your success. You may have a grand ultimate goal, but you should view annual targets as small steps toward that ultimate goal. You may also want to set stretch goals by using benchmarks as your targets. Benchmarks tell you how the rest of the industry is doing; when you gather data for benchmarks, you look at the results of other organizations serving your type(s) of customers, doing your type of work. In your State plan, you may want to stick to a modest level of planned achievement and reserve your stretch goals for internal use. Another alternative is to include minimum and maximum targets in your application. For example, "We plan, at a minimum, for a 5% increase. However, we will strive for a 10% increase, which our data shows is possible if all external factors work in our favor and our new methodology yields the same results in the demonstration phase."

4) Develop your performance monitoring plan or data collection plan.

Define who your data sources are and how the data will be collected. If the project involves a survey, provide some information about the nature of the questions that will be asked, the methodology to be used and the population to be surveyed. If a draft questionnaire is available, you may want to include a copy with the application. Outline how data gathered will be used to correct deficiencies and improve performance,

both as it gathered and analyzed and in subsequent project periods. This data collection plan should be integrated into your work plan and budget.

Examples of Outcome Measures
The following are examples of outcome measures. They do not include examples of a performance monitoring plan.

Example 1
The GOAL of this project is to promote specialty crop X in Mexico in order to increase the volume.

Volume Increase:
BASELINE 2007: Actual volume of specialty crop exported to Mexico: 53,969 cases
TARGET 2008: 60,000 cases
TARGET 2009: 70,000 cases
TARGET 2010: 80,000 cases
PERFORMANCE MEASURE: Derive from specialty crop commission assessment reports at the end of each year.

Example 2
Increase fruit and vegetable purchases (GOAL) from the current level of $2.50 (BENCHMARK) to at least $3 per enrolled student in awarded schools in one year (TARGET) measured by biannual school reports (PERFORMANCE MEASURE).

Example 3
Develop a predictive model for the spread of the specialty crop disease, an analysis of virus resistant varieties, and a foundation for an integrated pest management (IPM) strategy to combat the disease (GOAL). No such model currently exists (BENCHMARK). The information will be shared with more than 700 tomato growers, increasing awareness of the model, at the 2008 conference break-out session (TARGET) measured by attendance at the session (PERFORMANCE MEASURE).

Example 4
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).

Example 5
Increase consumer awareness of specialty crops by distributing 1000 pieces of informational materials containing locations where to purchase specialty crops (GOAL). Six months after distribution, survey 50 locations (PERFORMANCE MEASURE) to determine if sales increased by 25% (TARGET) from the level before distribution of marketing materials (BENCHMARK).

Work Plan – The following information should be included in this section.

- Identify the activities necessary to accomplish the project objectives. Make sure to include your performance monitoring/data collection plan activity described in the expected measurable outcome section in the work plan.
- Indicate who will do the work of each activity. If collaborative arrangements or subcontracts are used, make sure you specify their role and responsibilities in performing project activities.
- Include timelines for accomplishing each activity. Make sure to include the month and year the project is scheduled to begin.

The work plan section may be in any format you choose as long as it contains the appropriate information. The following are two examples of work plans:

Example 1
The Nursery and Landscape Association (NLA) will be responsible for implementing a media campaign to promote the Specialty Crop Program. This project will be implemented from November 2008 until May 2010. Following the approval and funding of the project, a marketing committee will be assembled to assist in the development of the media campaign. The NLA will develop a request for proposal (RFP) which will be distributed to advertising and media relations firms serving the State. The RFP will include plans for television and print media, production schedule, information on demographics for targeted audience, and costs associated with production and delivery.

The media campaign will consist of television, radio, and print advertisements. The advertisements will promote the Specialty Crop Program, educate consumers on why they should "Buy Local" when selecting trees, shrubs, and flowers to plant on their properties and encourage consumers to consult with Nursery Certified Professionals when purchasing these plants. The advertisements will be placed in key markets of the state during the spring and summer of 2009 when consumers are most likely to be purchasing plants and plant materials.

The NLA will also be responsible for measuring the expected outcomes of the project. To gauge consumer awareness of the Specialty Crop Program, the NLA will survey consumers in February and March 2009 at its three annual Garden and Patio Shows to measure consumers' knowledge of the Specialty Crop Program and buying trends. In 2010, consumers will again be surveyed to determine the increase in consumer awareness due to the Specialty Crop Advertising Campaign. In addition, the NLA will survey targeted producers after the advertising campaign to see how many of the selected Specialty Crop Program plants were sold the previous year and how many were sold in the year of the campaign, to judge the residual effectiveness of the campaign. Producers will be surveyed in 2009 and 2010.

Example 2

Project Activity	**Who**	**Timeline**
Create a survey to assess growers current pest control programs and perceptions of IPM	State University Personnel	Begin January 2010 (0-4 months)
Administer survey to a minimum of 200 growers at annual meeting	Cooperative Extension Personnel	April 2010 (month 4)
Compile survey results	Cooperative Extension Personnel	May-June 2010 (month 5-6)
Review survey for likely cooperator candidates	State University Personnel	May 2010 (month 5)
Interview and select candidates for on-on-one IPM and biocontrol training and control group	State University Personnel	June 2010 (month 6)
Meet weekly with selected growers at crop initiation (in the greenhouse)	State University Personnel	June-July 2010 (month 6-7)
Conduct periodic visits during crop growth	Cooperative Extension Personnel	July-September 2010 (Month 7-9)
Meet weekly with selected growers at crop fruition (in the field)	State University Personnel	September-October 2010 (month 9-10)

Collect data on pest densities; crop damage, yield, and quality; pesticide usage, pest management costs, and other techniques used	State University Personnel	October-November 2010 (month 10-11)
Survey participating growers as to attitudes and understanding of IPM techniques	Cooperative Extension Personnel	November 2010 (month 11)
Incorporate most successful ideas/techniques into comprehensive IPM Field Guide	State University Personnel	January-March 2011 (month13-15)
Distribute to growers at Annual Meeting	Cooperative Extension Personnel	April 2011

Project Oversight – The following questions and information should be addressed in this section:

- Who will oversee the project activities?
- How will oversight be performed? Include timelines.

Example

The **Director of Marketing and Development,** John Doe, will work directly with the individuals identified as representing each partnering entity. Mr. Doe will coordinate the execution of cooperative agreements with each participating entity and monitor progress throughout the year long grant period. He will contact the principles of each project **by phone** at least **once during each quarter** to determine if the projects are on-track.

Project Commitment – Provide the following information in this section:

- Who supports this project?
- How will grant partners work toward the goals and outcomes of the project?

Appendix D: Budget Narrative

Although there is no specific format for the supplemental budget, the budget should contain a narrative in paragraph format for each project in order for AMS to determine the costs are reasonable and allowable.

1. *Personnel* – Persons employed by the grantee or subgrantee organization should be listed in this category. Those employed elsewhere would be listed as subcontractors or consultants in the "Other" category.

   In order for secretarial and clerical salaries to be allowable as direct charges to the awards, a justification of how that person will be directly involved in the project must be included in the narrative. General administrative or accounting duties are not considered acceptable. The duties must be directly related to the project plan.

   For each project participant, indicate their title, percent of full time equivalents (FTE), and corresponding salary for the FTE.

   For example, if a project participant's salary is $50,000 and they are participating 50% of their time on the project, the total budgeted salary cost would be $25,000.

2. *Fringe Benefits* – Provide the rate of fringe benefits for each project participant's salary described in the personnel section.

3. *Travel* – Please provide the following information in the narrative if applicable: destination; purpose of trip; number of people traveling; number of days traveling; estimated airfare costs; estimated ground transportation costs; estimated lodging and meals costs; estimated mileage costs (at the state mileage rate of $0.555/mile) for the travel.

   Follow the below reimbursement schedule. **Per diem will only be paid for overnight travel.**

Meal Reimbursement Schedule		
Meal Entitlement	In-state	Out-of-State
Full day	$30.00	100%
Breakfast Only	$7.50	25%
Breakfast and Lunch	$18.00	60%
Lunch Only	$10.50	35%
Lunch and Dinner	$27.00	90%
Dinner Only	$16.50	55%
Breakfast and Dinner	$24.00	80%

Follow the below guidelines regarding departure/arrival times to determine the meal entitlement per day.

<u>Departure from Home Station</u>

7:00am	Breakfast
11:00am	Lunch
5:00pm	Dinner

<u>Arrival to Home Station</u>

8:00am	Breakfast
2:00pm	Lunch
7:00pm	Dinner

4. Equipment – This category includes items of property having a useful life of more than one year and an acquisition cost of $5,000. If the cost is under $5,000, then include these items under SUPPLIES.

   Provide an itemized list of equipment purchases or rentals, along with a brief narrative on the intended use of each equipment item, and the cost for all the equipment purchases or rentals.

   Please see Section VII Restrictions and Limitations on Grant Funds for further guidance on equipment.
   - Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct and indirect charges.
   - 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.
   - Rental costs of buildings and equipment are allowable as direct costs in accordance with the cost principles in Subpart T of 7 CFR Part 3015.

5. Supplies – This is anything with acquisition cost under $5,000 and could be anything from office supplies and software to educational or field supplies. For non-typical materials & supplies items, include a brief narrative of how this fits with the project.

   Provide an itemized list and estimate the dollar amount for each item.

   For example, office supplies such as pens, paper, toner, etc - $500; Gardening supplies such as soil and fertilizer - $500.

   Items such as telephone, postage, fax and express mail are more appropriately listed under the “Other” category.

6. Contractual – Provide a short description of the services each contract covers and include the flat rate fee OR the total hourly rate fee for each contract.

Compensation for contractor/consultant services should be reasonable and consistent with that paid for similar services in the marketplace. Contractual hourly rates that exceed the salary of a GS-14 step 10 Federal employee in your area ($53.02/hr), unless one of the following justifications is provided.

1. A description of the steps you took to hire a contractor, which includes obtaining a cost/price analysis from at least three contractors who can perform the service. The purpose of the cost analysis is to review and evaluate each element of cost to determine reasonableness. (Please provide company name and contract amount for each analysis.)

OR

2. Due to the complexity or uniqueness of the project, the pool of available and qualified contractors is limited. Therefore, the selected contractor's specialized qualifications necessitate hiring at a rate beyond a GS-14 step 10. (Please outline the unique qualifications of the contractor.)

If the contract is for service or maintenance, costs should be in direct correlation to the use of the equipment for the project (i.e., if a particular machine is used 50% of the time for the project, the project should only be charged 50% of the service contract paid from Federal funds.)

7. Other – Provide a detailed description of all other direct costs such as:
    a. Conferences/Meeting - Costs of holding a conference or meeting are included in this category. Some examples are the rental of facilities or equipment for the meeting. Details of costs for each conference or meeting should be broken out and provided in the budget.
        i. 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. 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.
        ii. 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. This does not pertain to persons in a travel status. When paying for the travel of a person to attend a conference, meals and lodging may be included in the cost without additional justification.

    b. Communications – Mailings, postage, express mail, faxes, and telephone long distance charges. Provide the estimated cost for this category.
    c. Speaker/Trainer Fees- Provide the amount of the speaker's fees and a description of the services they are providing
    d. Publication Costs –Provide the estimated cost of printing of brochures and other program materials or scientific or technical journals.
    e. Data collection - Provide the estimated cost of collecting performance data to measure the project outcome measures.

8. PROGRAM INCOME – Indicate the nature or source of program income (for ex: registration fees) If program income is earned it may be used for 1) expanding the project or program; 2) continuing the project or program after the grant or sub grant support ends; and 3) supporting other projects or programs that further the broad objectives of the grant program.

Appendix E: Application Guidelines Supplemental Explanation

List of Plants Commonly Considered Fruits and Tree Nuts

Almond	Cranberry	Papaya
Apple	Currant	Passion fruit
Apricot	Date	Peach
Avocado	Feijou	Pear
Banana	Fig	Pecan
Blackberry	Filbert (hazelnut)	Persimmon
Blueberry	Gooseberry	Pineapple
Breadfruit	Grape (including raisin)	Pistachio
Cacao	Guava	Plum (including prune)
Cashew	Kiwi	Pomegranate
Citrus	Litchi	Quince
Cherimoya	Macadamia	Raspberry
Cherry	Mango	Strawberry
Chestnut (for nuts)	Nectarine	Suriname cherry
Coconut	Olive	Walnut
Coffee		

List of Plants Commonly Considered Vegetables

Artichoke	Garlic	Potato
Asparagus	Horseradish	Pumpkin
Bean Snap or greenLima Dry, edible	Kohlrabi	Radish (all types)
Beet, table	Leek	Rhubarb
Broccoli (including broccoli raab)	Lettuce	Rutabaga
Brussels sprouts	Melon (all types)	Salsify
Cabbage (including Chinese)	Mushroom (cultivated)	Spinach
Carrot	Mustard and other greens	Squash (summer and winter)
Cauliflower	Okra	Sweet corn
Celeriac	Pea Garden, English or edible pod	Sweet potato
Celery	onion	Swiss chard
Chive	Opuntia	Taro
Collards (including kale)	Parsley	Tomato (including tomatillo)
Cucumber	Parsnip	Turnip
Eggplant	Pepper	Watermelon
Endive		

List of Plants Commonly Considered Medicinal Herbs

Artemissia	Goat's rue	Pokeweed
Arum	Goldenseal	St. John's wort
Astragalus	Gypsywort	Senna
Boldo	Horehound	Skullcap
Cananga	Horsetail	Sonchus
Comfrey	Lavender	Sorrel
Coneflower	Yerba buena	Stevia
Ephedra	Liquorice	Tansy
Fenugreek	Marshmallow	Urtica
Feverfew	Mullein	Witch hazel
Foxglove	Passion flower	Wood betony
Ginko biloba	Patchouli	Wormwood
Ginseng	Pennyroyal	Yarrow

List of Plants Commonly Considered Culinary Herbs and Spices

Ajwain	Cinnamon	Mace
Allspice	Clary	Mahlab
Angelica	Cloves	Malabathrum
Anise	Comfrey	Marjoram
Annatto	Common rue	Mint (all types)
Artemisia (all types)	Coriander	Nutmeg
Asafetida	Cress	Oregano
Basil (all types)	Cumin	Orris root
Bay (cultivated)	Curry	Paprika
Bladder wrack	Dill	Parsley
Bolivian coriander	Fennel	Pepper
Borage	Fenugreek	Rocket (arugula)
Calendula	Filé (gumbo, cultivated)	Rosemary
Chamomile	Fingerroot	Rue
Candle nut	French sorrel	Saffron
Caper	Galangal	Sage (all types)
Caraway	Ginger	Savory (all types)
Cardamom	Hops	Tarragon
Cassia	Horehound	Thyme
Catnip	Hyssop	Turmeric
Chervil	Lavender	Vanilla
Chicory	Lemon balm	Wasabi
Cicely	Lemon thyme	Water cress
Cilantro	Lovage	

List of Commonly Considered Nursery, Floriculture, and Horticulture Crops

Christmas Trees	Hops	Tea Leaves
Cut Flowers	Maple Syrup	Turf Grass
Honey		

List of Ineligible Commodities

Alfalfa	Hay	Safflower meal
Amylomaize	Livestock products	Safflower oil
Barley	Millet	Shellfish (marine or freshwater)
Buckwheat	Mustard seed oil	Sorghum
Canola	Oats	Soybean oil
Canola Oil	Peanut oil	Soybeans
Clover	Peanuts	Striped maize
Cotton	Pod corn	Sugar beets
Cottonseed oil	Primrose	Sugarcane
Dairy products	Quinoa	Sunflower oil
Dent corn	Rapeseed oil	Tobacco
Eggs	Range grasses	Tofu
Field corn	Rice	Triticale
Fish (marine or freshwater)	Rye	Waxy corn
Flaxseed		Wheat
Flint corn		White corn
Flower corn		Wild Rice

Exhibit A: Application Coversheet

The fillable application coversheet is available at www.agri.idaho.gov under Marketing, Specialty Crop Grant.

Exhibit A: Specialty Crop Block Grant Program Application Cover Sheet

Idaho State Department of Agriculture

Applications Due Friday, March 27, 2015

Project Title (15 words or less):	

Applicant Organization Name:	
Date of Application:	
Contact Name:	
Position:	
Phone:	
E-mail Address	
Mailing Address	
City, State, Zip Code	
Employer/Taxpayer Identification Number (EIN/TIN):	
Organizational DUNS (required):	

Beginning or new farmer? Yes ☐ No ☐

Definition: an individual or entity who has not operated a farm or ranch for more than 10 years and substantially participates in the operation.

Socially Disadvantaged Farmer? Yes ☐ No ☐

Definition: a farmer or rancher who is a member of a socially disadvantaged group. A "Socially Disadvantaged Group" is a group whose members have been subject to discrimination on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or a part of an individual's income is derived from any public assistance program.

List all project partners (add lines as needed):

Name	
Contact	
Phone	
Email Address	
Mailing Address	
City, State, Zip code	

Exhibit B: Line Item Budget

The 2015 fillable Line Item Budget is available at www.agri.idaho.gov under Marketing & Development, Specialty Crop Grant.

Exhibit B: ISDA Specialty Crop Block Grant Program Line Item Budget

This form for use with ISDA's 2015 Specialty Crop Grant Program Application

Project Title: _____

Applicant Name: _____

Instructions: List estimated expenditure amounts within the categories below. Add rows as needed to insert budget items within categories.
All items on the Line Item Budget must be included in your budget narrative along with a detailed breakdown of costs.

Personnel		Year 1			Year 2		
Description	Vendor (if known)	Grant Funds	Cash Match	In-kind Match	Grant Funds	Cash Match	In-kind Match
Total		$ -	$ -	$ -	$ -	$ -	$ -

Fringe Benefits		Year 1			Year 2		
Description	Vendor (if known)	Grant Funds	Cash Match	In-kind Match	Grant Funds	Cash Match	In-kind Match
Total		$ -	$ -	$ -	$ -	$ -	$ -

Travel		Year 1			Year 2		
Description	Vendor (if known)	Grant Funds	Cash Match	In-kind Match	Grant Funds	Cash Match	In-kind Match
Total		$ -	$ -	$ -	$ -	$ -	$ -

Equipment		Year 1			Year 2		
Description	Vendor (if known)	Grant Funds	Cash Match	In-kind Match	Grant Funds	Cash Match	In-kind Match
Total		$ -	$ -	$ -	$ -	$ -	$ -

Supplies		Year 1			Year 2		
Description	Vendor (if known)	Grant Funds	Cash Match	In-kind Match	Grant Funds	Cash Match	In-kind Match
Total		$ -	$ -	$ -	$ -	$ -	$ -

Contractual		Year 1			Year 2		
Description	Vendor (if known)	Grant Funds	Cash Match	In-kind Match	Grant Funds	Cash Match	In-kind Match
Total		$ -	$ -	$ -	$ -	$ -	$ -

Other		Year 1			Year 2		
Description	Vendor (if known)	Grant Funds	Cash Match	In-kind Match	Grant Funds	Cash Match	In-kind Match
		$ -					
Total		$ -	$ -	$ -	$ -	$ -	$ -

Total Direct Charges	$ -	$ -	$ -	$ -	$ -	$ -

Total Grant Funds	$ -	**Total Cash Match**	$ -	**Total In-kind Match**	$ -	**Total Project Expense**	$ -

Signature _____ Date _____