

	Massachusetts Manufacturing Accelerate Program (MMAP)	Last edited: July 26, 2021
#	Question	Answer
1	What can be included as a capital expense?	<p>Any capital expenditure to be funded by the Mass Tech Collaborative under this program must be one that will be accounted for by the recipient in its financial records as a capital expenditure under Generally Accepted Accounting Principles (“GAAP”). To the extent a company appropriately records the item as a capital expense in accordance with GAAP and any other guidelines applicable to the company, then MassTech will consider it as such.</p> <p>Examples of such capital expenditures could include expenditures for the purchase of equipment and the development of new technology platforms or systems, the acquisition of land and existing facilities, construction of new buildings and the renovation of existing buildings. Such capital expenditures may also include salaries of staff directly engaged in planning and managing capital projects to the extent such expenditures are capitalizable under GAAP. Salaries of individuals engaged in operations, as well as other operating costs, are not capital expenditures.</p>
2	What can be included as part of the company's cost share?	<p>As part of the MMAP program, the company is required to contribute a minimum of a 1:1 cost share. For example, if you were to request or receive a \$100,000 grant, a minimum of \$100,000 has to be contributed from either cash or in-kind services. Double counting is not allowed. Cash and other match from other State sources, such as a state agency or state institution of higher education, cannot be used to satisfy matching requirements. It can be from a federal grant or private investment. The match can be in the form of cash or in-kind contributions from the applicant, third parties, other private investments, or federal grants. In-kind contributions can include donated services (i.e. a private university partner provides a staff person to assist on the project so their salary and related expenses that are not paid by the applicant could be considered in-kind). The match should either specifically cover a portion of the actual costs of the grant-funded project or must be necessary and directly related to the accomplishments of the project objectives. The match should be recognized during the grant period, should be recorded and verifiable from the applicant's records, and should not be included as contributions to or match for any other federally and state funded project.</p>

3	Can the equipment OR in-kind expenses be purchased before the award?	As long as the capital equipment is purchased AFTER the application date, these items would be considered as reimbursable under the grant. Grant funds cannot be used for previously purchased equipment. Please be aware however, that award decisions are not made until October, and therefore applicants are purchasing equipment at their own risk.
4	If outside engineering design service work on the project has been completed prior to the date of submission of the proposal, but is not yet invoiced, will this expense qualify if invoiced after the date of submission?	Work that has been completed prior to the grant proposal submission date is not allowable cost share.
5	If some work done by the outside engineering design service work is done prior to the date of submission and some work remains to be done after the date of submission, and no amount has yet been invoiced, how much of this expense would qualify?	The cost of the portion of the work completed after the proposal submission could be considered allowable cost share. The invoice for the work would need to provide sufficient detail to document the allocation of cost for the work for the applicable time periods.
6	Can the equipment be used?	Yes, as long as you are adding to your capabilities and throughput, the equipment being purchased can be used or new.
7	Can funds contributed from a municipality be considered part of a company's cost share?	Municipal funds can be considered part of the match, provided the funds do not originate from a state source.
8	Does receipt of this grant preclude me from receiving any other state incentives?	No, but the state incentive cannot be counted towards your cost share.
9	If we do not believe the purchase of this equipment will contribute to advancing social, racial or geographically equitable outcomes, does this preclude me from receiving this award?	No, this question is only a piece of what accounts for a "winning" application. We are considering all other responses in the application.
10	The Guidelines say that any capital expenditure must be one that will be accounted for by the recipient in its financial records as a capital expenditure. Since the non-profit is the recipient of the funds, how is this to be accomplished? The non-profit will not take ownership so it will not account for it as a fixed asset.	For accounting purposes, the "recipient" is the recipient of the equipment, therefore if the manufacturer will own the equipment, the manufacturer must account for the equipment as a capital expenditure on its books.
11	Who will be judging the applications?	A team of ecosystem experts will be reviewing the applications. Top applicants will be asked to present "live" to the experts in September. From this, the experts will make a recommendation on award recipients and MassTech will make a final determination of the award recipients. We do not share who the ecosystem experts are until the day of live presentations so as not to influence any decisions.

12	We are concerned that one of the judges might be a competitor and we are including company proprietary information. Can we exclude certain individuals from reviewing our information?	<b><u>Please do not include company proprietary information in your application, as any application submitted through this program is considered a public record under the state's Public Records Law and may be subject to disclosure.</u></b> We do ask our ecosystem experts to recuse themselves if they have any type of conflict with an applicant including a relationship with or are a competitor of an applicant.
13	What does it mean to have an ecosystem partner and who qualifies?	It is a goal of the MMAP program to help build an ecosystem of support for our manufacturers to collaborate and rely on. It is also a requirement that a company collaborate with a non-profit, academic or quasi state agency partner (referred to as an ecosystem partner) to receive funding. Ecosystem partners include academic institutions of higher learning (except for state academic institutions), or a non-profit such as Mass Robotics, MassHire workforce boards, or MassMEP, as examples. Quasi state agencies such as MassVentures, Mass Life Sciences Center, and Mass Clean Energy Center also qualify. We can introduce you to potential partners, if requested.
14	Does the ecosystem partner profit from the grant?	An ecosystem partner is a requirement to receive a grant from MMAP. Any profit to the ecosystem partner is negotiated between the ecosystem partner and the manufacturer. Any agreed upon fee or in-kind services can be considered as part of the manufacturer's cost share but would not be an allowable grant funded cost.
15	When do the dollars have to be spent?	The State's fiscal year is July 1 through June 30. Preferably dollars are spent before the end of the fiscal year, but some exceptions may be made due to equipment delays or other unexpected reasons.
16	What reporting is required if we were to receive an MMAP grant?	At request of final payment, grantees must submit a detailed final equipment list, accomplishments to date, and a report with expected outcomes including business growth, job growth, impact on market and capabilities, and collaboration with ecosystem partner. One year following payment, a report must be submitted to Mass Tech to report on results compared to expected outcomes.
17	Can the award be less than the requested amount?	The award will be given at the full requested amount unless for other reasons the project scope is changed. Any changes will be coordinated between the requestor and MassTech and a Grant Change Request Form will need to be submitted and reviewed.
18	Can a company apply more than once for different projects?	A company can submit multiple applications covering different projects but can receive only one award per year.

19	If our application is awarded, are we allowed to make changes to our purchase even if it still meets the same grant criteria?	If changes are required to the purchase, the grantee must fill out a Grant Change Request Form to be reviewed and approved by program staff.
20	Who does Mass Tech release the funds to once the award is granted?	MassTech releases funds to the ecosystem partner with whom they are contracted. It is dependent on the contract between the ecosystem partner and the manufacturer on who then pays the invoice.
21	Is a contract required between the ecosystem partner and the manufacturer?	The state does not require a contract between the ecosystem partner and the manufacturer. However, it is the responsibility of the ecosystem partner to ensure all contract requirements outlined in its contract with MassTech are met.
22	As an ecosystem partner, does personnel time from state universities or academic institutions qualify as part of the 1:1 cost share?	No, you cannot match with other state funding, which includes salaries paid to employees of state universities or other state academic institutions from state sources.
23	If the piece of equipment is tied to an overall product or project development, can other parts of the project development be considered cost share if it is not specifically tied to the piece of equipment being funded by MMAP?	Yes, as long as it is the same project/product. This should be clearly explained in the application.
24	Does the manufacturer hold a clear title to the equipment purchased under the grant?	Yes.
25	Can the equipment be included as an asset of the manufacturers?	If the equipment is owned by the manufacturer, then yes, it should be considered an asset.
26	How long does the equipment have to remain in the state? What if the manufacturer moves out of state?	Equipment must remain in the state for a minimum of three years after purchase. If the manufacturer moves out of state prior to the expiration of the three years, the equipment must either: (1) be sold and the proceeds returned to the state for use by a non-profit or academic ecosystem partner; or (2) it is the responsibility of the manufacturer to work with the state and ecosystem partner to determine to which academic or non-profit partner the capital equipment should be transferred.