



Agricultural Products Utilization Commission

Fiscal Agent Fact Sheet

(Only Applies to Grants Approved Prior to 7/31/2016)

Unallowable Expenditures:

- Any cost not associated within outlined budget
- Alcohol
- Tobacco products
- Any personal expenses
- Annual membership fees
- Operating Costs
- Fuel Charges

Supply Expenditures:

Any supply obtained specifically for the project funded and can be considered disposable or extinguished within the grant timeframe.

Example: paper for marketing flyers, printer toner/cartridge for printing marketing material, stamps/shipping for mailing marketing products/materials, materials to conduct trials, materials needed to assist in carrying out that stage of the funded project.

Travel Expenditures:

If claiming mileage, fuel charges cannot be claimed. Travel costs (i.e. meals and mileage) will be reimbursed per current [North Dakota State OMB Fiscal & Administrative Policy](#) (NDCC Chapter 44-08-04; OMB Policy 505). Transportation expenses (i.e. flight, taxi, bus, or shuttle) must include copied receipts or emailed confirmations **and** must accompany a copy of the registration form for conferences or trade shows attending. If travel is incurred from site visits or marketing efforts, a narrative is required why the travel was made.

Marketing Expenditures:

A form of promotion to the project or specific event held during the timeframe of the funded project.

Example: Web development, registration to trade shows and/or conferences, booth displays, brochures, mailers, promotional attire, hiring a marketing service to perform a marketing service during that timeframe of the funded project.

Advertising Expenditures:

Social media, TV, radio, newspaper, magazine ads, and Google AdWords are the only acceptable expenses. If the advertisement is rendered through a vendor that is TV, radio, or newspaper, but the actual "posting" of the advertisement is on a website, that is an allowable expense.

Computer Lease or Rental Costs:

Computer Lease: The use of computer equipment, which is bound by contract with an end-date.

Rental Costs: Costs associated to a specific event (promotional/marketing i.e. venues, tables, etc.) held during the timeframe of the funded project.

Consultant Fees, Business Plan, Feasibility Study, Accountant, Legal, Business Manager:

A contracted service provided by a third party vendor in that area and degree of expertise.

Other Direct Costs:

Any cost directly related to this project during that timeframe.

Example: Publication of research results, professional journals, specific sample analysis or evaluations.

Providing Documentation for the APUC Portion:

Acceptable Documentation:

- Itemized Invoice
- Work Order
- Detailed Statement
- Proof of Payment:
 - Acceptable Forms: Copies of canceled check, credit card statement, itemized receipt or email confirmation.
 - The dollar amount of the supporting document **must** match the proof of payment.

Unacceptable Documentation:

- Quotes
- Invoices, Work Order or Purchase Order – **missing** dates, quantities, service descriptions, or any pertinent information regarding the businesses and/or companies.

Match Funding:

When match is listed within the budget, some form of documentation needs to be provided to show that a service was rendered, contracted or paid. This does not have to be both, unlike the APUC portion of the grant. However, it is encouraged to exhaust all efforts to provide both forms of acceptable backup.

- In-kind match must be a detailed explanation as to how that amount was comprised (*prior approval required*).