



**Agricultural Products Utilization Commission
Fiscal Agent Fact Sheet
(Applies to Grants Approved After 8/1/2016)**

APUC Funding, Fiscal Agents and Administrative Fee

Generally, proposals are not limited to a specific dollar amount. However, APUC's grant monies are finite, and as a mechanism to optimize opportunities, some categories of grants may have limitations on allowable costs that may be included in the project budget.

Grant requests may include an additional fiscal agent administrative fee up to 5 percent of the amount requested, not to exceed \$5,000 for their services. Generally, any of the following individuals may qualify as a fiscal agent: Local Economic Developers, County Agents, Regional Councils, RC&D Coordinators, Agricultural Loan Officers, Accountants, and Personal Banker/Loan Officers.

Generally, grants are funded for a single year or for the duration of a designated-term project. Following approval of the grant award, a formal grant contract will be executed between APUC, the grantee and fiscal agent. Grant funds are generally released to the fiscal agent administering the project budget; which will then be released to the grantee, on a reimbursable basis, as an equivalent amount is expensed on the approved project budget.

At the close of the grant, the grantee and fiscal agent will prepare and submit a final report supplemented with a financial accounting of all project costs, both APUC and match, and supporting itemized invoices and proofs of payment.

Providing Financial Documentation for the Final Report

The grantee cannot receive more than the total amount awarded to fund a proposal. However, the grant award may be subject to a reduced amount if all grant funds are not expended or respectively matched. Project expenditures related to the approved budget may date back to the time of the application due date through the end date stated in the contractual agreement.

Acceptable Documentation:

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

Unacceptable Documentation:

- Quotes
- Invoice, Work Order or Statement – missing dates, quantities, service descriptions, or any pertinent information regarding the businesses.

Match Funding

Matching funds may be in the form of cash and in-kind services. Generally, grant applicants must commit a minimum match dollar investment of 25 percent of the total amount requested from APUC, exclusive of the fiscal agent administrative fee. In-kind support must not exceed 50 percent of the total match funding and must be supported by a detailed explanation as to how that amount was comprised (*prior approval required*). Approved indirect costs may qualify as matching funds. Acceptable documentation of incurred costs that are match funded must to be provided.

Unallowable Expenditures

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

Salaries/Fringe Benefits

APUC will only fund salaries/fringe benefits requested in Basic and Applied Research Grant proposals for the graduate students of higher education agencies who are assisting with the project.

Supplies

Items in this category include consumable supplies (materials to be used specifically for the project) and items of expendable equipment (equipment and materials that are not reusable and costing less than \$5,000).

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

Equipment

APUC will fund equipment for all grant categories except Marketing and Utilization and Technical Assistance Grants. Items in this category may be for costs associated with the purchase of nonexpendable and capitalized property exceeding \$5,000 (e.g. machinery, computer equipment, inventory, etc.).

Travel

If claiming mileage, fuel charges are unallowable. Mileage will be reimbursed at the applicable rate in effect when the travel occurred per the [North Dakota State OMB Fiscal & Administrative Policy](#) (NDCC Chapter 44-08-04; OMB Policy 505). Transportation expenses (e.g. flight, taxi, bus, or shuttle) must include copied itemized 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 explaining its purpose. Hotel lodging may be reimbursed at actual cost, assuming all efforts are exhausted to acquire the most reasonable rate. Associated costs incurred for meals are an unallowable expense and cannot be reimbursed by APUC.

Marketing Expenditures

Items in this category include 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, and hiring a marketing service to develop and complete such tasks.

Advertising Expenditures

Generally, social media, TV, radio, newspaper, magazine ads, Google AdWords, Facebook boosts, billboards, and custom business signs are acceptable advertising 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.

Consultant Fees

A contracted service provided by a third party vendor in that area and degree of expertise for professional and technical services related to the project qualify as allowable consultant fees.

Example: Feasibility study, business plan, accounting, legal, business consulting, etc.

Other Direct Costs

Include in this category other project-specific costs that are directly related to the scope of work.

Example: Building construction, building and site improvements, publications of research results, professional journals, specific sample analysis or evaluations, distribution, rental costs for a specific event (promotional/marketing venues, tables, etc.).