



BEAD Program Technical Assistance Resource

BEAD Cost Evidencing

Resource Version:

Version	Date
1	6.24.26

Resource Details:

Category	Allowable Costs, Match, Cost Evidencing
Summary	This document summarizes the required documentation and how to submit evidence of costs for subrecipients.
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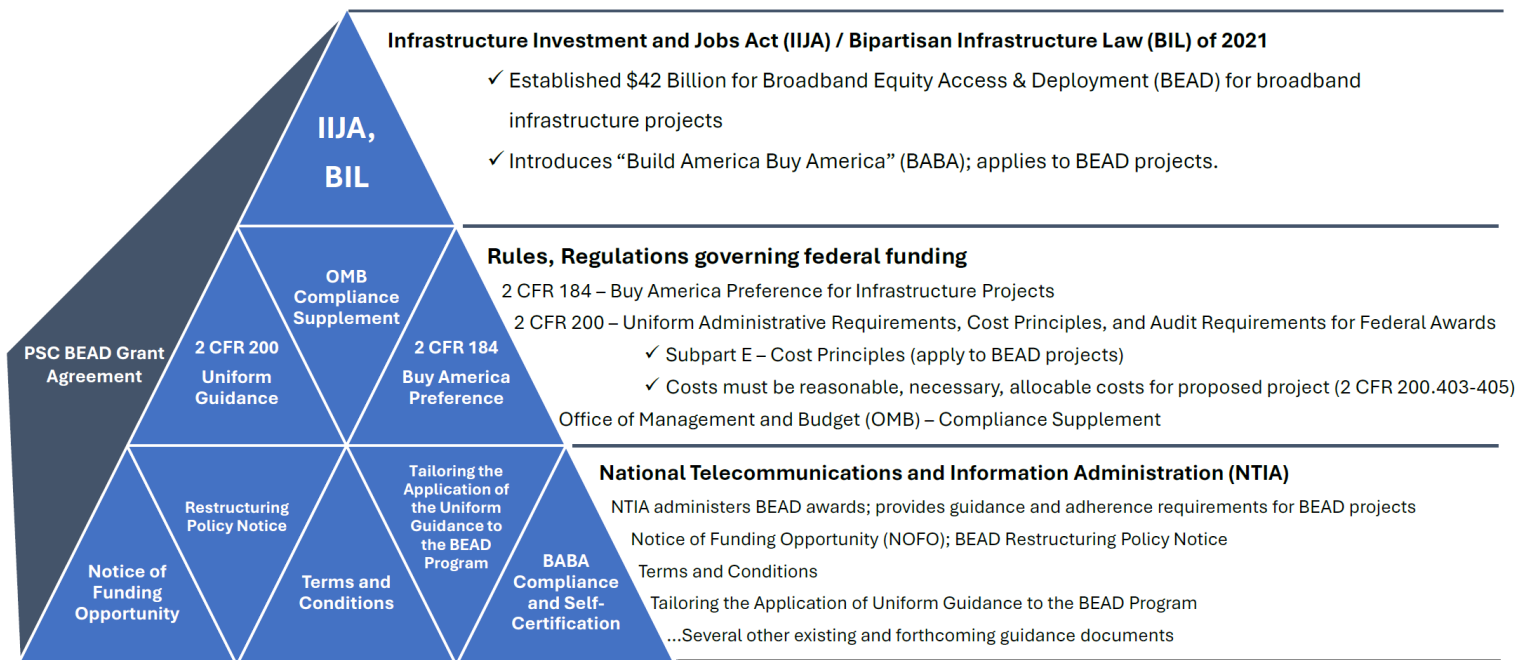
Disclaimer: This document is intended solely to assist subrecipient in better understanding the Wisconsin BEAD program and associated policies/processes. This document does not supersede, modify, or otherwise alter applicable statutory or regulatory requirements, the terms and conditions of the award, or the Grant Agreement. In all cases, statutory and regulatory mandates, the terms and conditions of the award, and NTIA policies and guidance shall prevail over any inconsistencies contained in this document.

Overview

This grant award is a “fixed amount subaward” as defined in 2 CFR § 200.201, where the major purpose of the subaward is a broadband infrastructure project administered by the Commission pursuant to the Uniform Guidance Policy Notice published by NTIA on December 26, 2023, titled Tailoring the Application of the Uniform Guidance to the BEAD Program. Subrecipients will be required to submit evidence of actual costs and to meet specific performance milestones outlined in the grant agreement.

Regulatory Framework

There are a multitude of authoritative laws, rules, regulations, and guidance that govern the BEAD program and BEAD cost eligibility / allowability for subrecipient projects. The image below shows the framework that applies to BEAD subawards.



The PSC BEAD Grant Agreement contains several sections applicable to BEAD Costs and BEAD Cost Evidencing.

- 1.13 Eligible Costs
- 1.22 Matching Funds
- 1.29 Pre-award or Pre-subgrant Costs
- 3.0 Build America, Buy America (BABA)
- 6.0 Documentation of Evidence of Costs
- 6.1 Fixed amount subawards
- 6.19 Ineligible costs
- 7.0 Disbursements Milestones Table
- B3.0 Allowable use of Award Funds: Pre-Implementation

Required Documentation

Documentation requirements differ between Award Funds and Match Funds.

- BEAD Subaward: To meet the milestone for payment, subrecipients must submit documentation of paid actual project costs that are allowable and eligible.
 - Acceptable documentation: receipts, invoices, internal labor/accounting records, other
 - Common Unacceptable documentation: quotes, statements, sales orders
- Match: To achieve a milestone for match, subrecipients must submit documentation of the sufficient match using the “BEAD Match Template”
 - BEAD Match Template ...
 - is an [excel document](#) posted on the [PSC’s BEAD webpage](#)
 - requires basic information about the match cost
 - underlying match documentation may be requested by Commission
 - In-Kind documentation; if any match amount includes in-kind, subrecipients must also submit in-kind valuation methodology with the BEAD match template.
- Award/Match Split: To split an expense between Award and Match, subrecipients must submit both the expense cost documentation and the BEAD Match template.

Submitting Documentation

Cost evidence documentation is submitted in the “Expenses” tab of your project in the PSC’s Grants Management System (GMS).

Step by step:

1. Log in to the Grants Management System
2. Navigate to the project the expense is for
3. Click on the Expenses Tab
4. Click “Add Expense for Single Budget Category”
5. Complete “Add Expense” form and attached corresponding required documentation.
 - a. Vendor Name
 - b. Invoice Date
 - c. Invoice Number
 - d. Budget Category (“Other” is only option for BEAD)
 - e. Grant Funds Requested (how much to apply towards BEAD subaward)
 - f. If applicable, Match (how much to apply towards match) and required BEAD Match Template
 - g. Description
 - h. Attach Supporting Document(s)
6. Click “Save”
7. Click “Submit”

Common issues, Important Concepts

Below are a few common issues and important concepts to know.

Allocating partial expenses of an invoice

- Scenario: Only a portion of an invoice was used for the grant project; how do you properly document the expense?
- Guidance: Add a note to the PDF or supplementary description that describes what portion of the invoice is being expensed, and how that portion was calculated and allocated to this project.

Internal Labor Documentation

- Scenario: Subrecipient has internal labor expenses; how do you properly document the expense absent a third-party invoice?
- Guidance: See section 6.14.2 of BEAD grant agreement for labor documentation requirements. Provide documentation (internal labor records) showing total hours and total amount paid.

Affiliate Cost Requirements

- Scenario: Subrecipient has costs from an affiliate¹
- Guidance:
 - Option 1: submit same level of documentation as if the costs were directly incurred by you (the subrecipient organization). An invoice from the affiliate is not sufficient; subrecipient must provide underlying direct expense documentation (invoices and/or labor records).
 - Option 2: if subrecipient wishes to submit an invoice from the affiliate, an “[Affiliate or Subsidiary Disclosure Form](#)” must be submitted using ERF (not the grant system) to your entity docket.

General Reminders

- Make sure the correct project is selected and the evidence of costs or match are specific to the project selected. (if you have multiple projects)
- Invoice # and invoice date must match what is entered in GMS (not date paid, etc.)
- Documenting costs according to NEPA subprojects: Implementation costs for a project or sub-project prior to a complete NEPA review and an NTIA approved decision document are not eligible for reimbursement. To that end, it is imperative to track costs according to NEPA subprojects. The Commission will be monitoring this.
- Eliminate the use of Personally Identifiable Information (PII)² on submitted documentation, including employee addresses, social security numbers, etc.

¹ Affiliate means a person or entity that (directly or indirectly) owns or controls, is owned or controlled by, or is under common ownership or control with, another person or entity. For the purposes of this definition, the term “own” means to own an equity interest (or the equivalent thereof) of more than 10 percent. (Grant Agreement, Section 1.1)

² Personally Identifiable Information (PII) means an individual's first name or first initial and last name in combination with any one or more of types of information, including, but not limited to, social security number, passport number, credit card numbers, clearances, bank numbers, biometrics, date and place of birth, mother's maiden name, criminal, medical and financial records, educational transcripts. This does not include PII that is required by law to be disclosed. (Grant Agreement, Section 1.28)

Award Disbursement

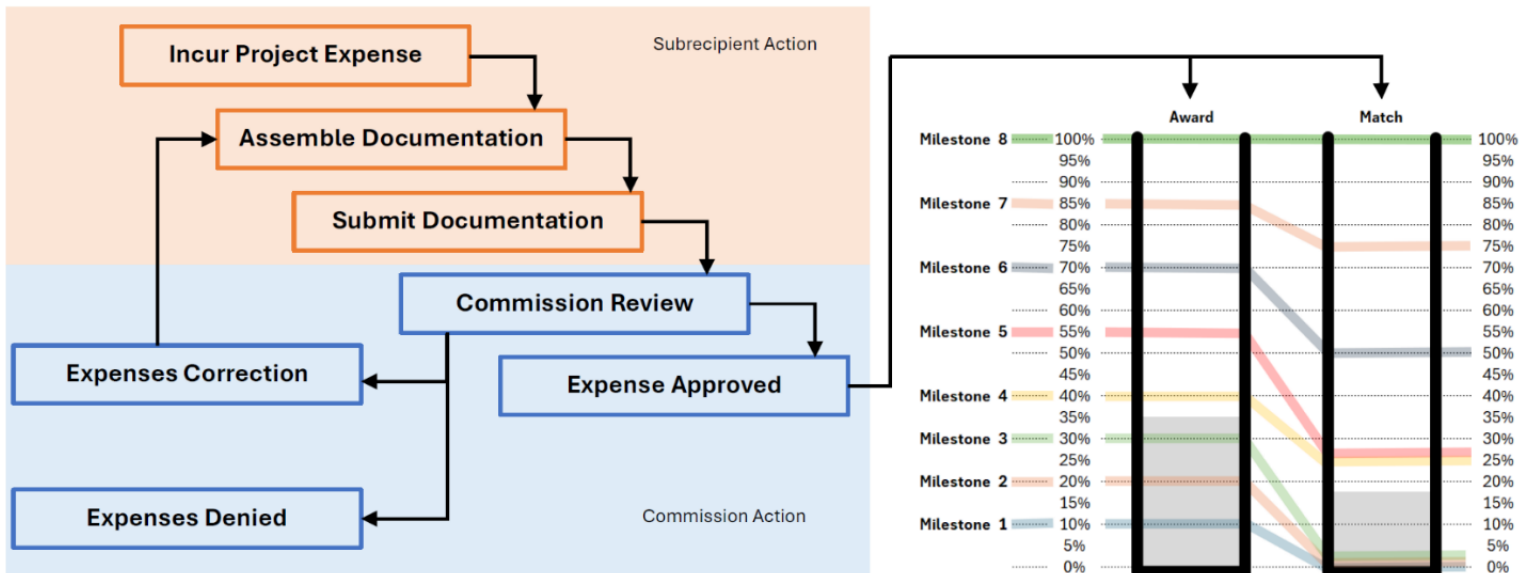
BEAD projects are fixed amount sub-awards; disbursement of grant dollars happens when specific milestones are reached. Approved expenses alone do not equate to payment. Payment will only be made once a milestone is achieved.

To achieve a milestone, a grantee must accumulate approved expenses at or above the established threshold for that milestone and complete the performance or administrative activities associated with the milestone.

Some things that may hold up payment:

- Open Corrective Action Plan (CAP)
- Missing or incomplete expense documentation
- Missing or incomplete reporting (Semi-Annual Reports or SARS)
- Not all the requirements in the milestone have been met or documented

Project Cost Lifecycle:



Additional Resources:

PSC-BEAD

[PSC BEAD Webpage](#)

GMS (Getting Started): [Webinar Recording](#) | [Webinar Slides](#) | [Resource Document](#)

GMS (Projects Tour): [Webinar Recording](#) | [Webinar Slides](#) | [Resource Document](#)

BEAD Cost Evidencing: [Webinar Recording](#) | [Webinar Slides](#)

[BEAD Match Template](#)

[Affiliate or Subsidiary Disclosure Certification Form](#)

Regulations:

[2 CFR Part 200](#)

[2 CFR Part 184](#)

Rules (NTIA, OMB)

[BEAD NOFO](#)

[BEAD Restructuring Policy Notice](#)

[In-Kind Primer](#)

[BEAD Uniform Guidance Policy Notice](#)

[BEAD General Terms & Conditions](#)