



BEAD

Cost Evidencing

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Public Service Commission of Wisconsin
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Scope

- ❖ This webinar is intended for BEAD Subrecipients.
- ❖ This presentation will go over BEAD cost evidencing requirements and documentation.
- ❖ After this presentation you will know:
 - What types of costs are allowable and how eligibility is determined
 - What documentation is required for evidencing of costs
 - Where and how documentation is submitted
 - What are some common cost evidencing issues
 - How evidencing of costs relates to award disbursement



Section 1 – Project Costs: Eligibility/Allowability

Section 2 – Documentation, Evidencing of Costs

Section 3 – Submitting Cost Evidence

Section 4 – Award Disbursement

Section 5 – Common Issues, Important Concepts

Section 6 – Recap, Resources

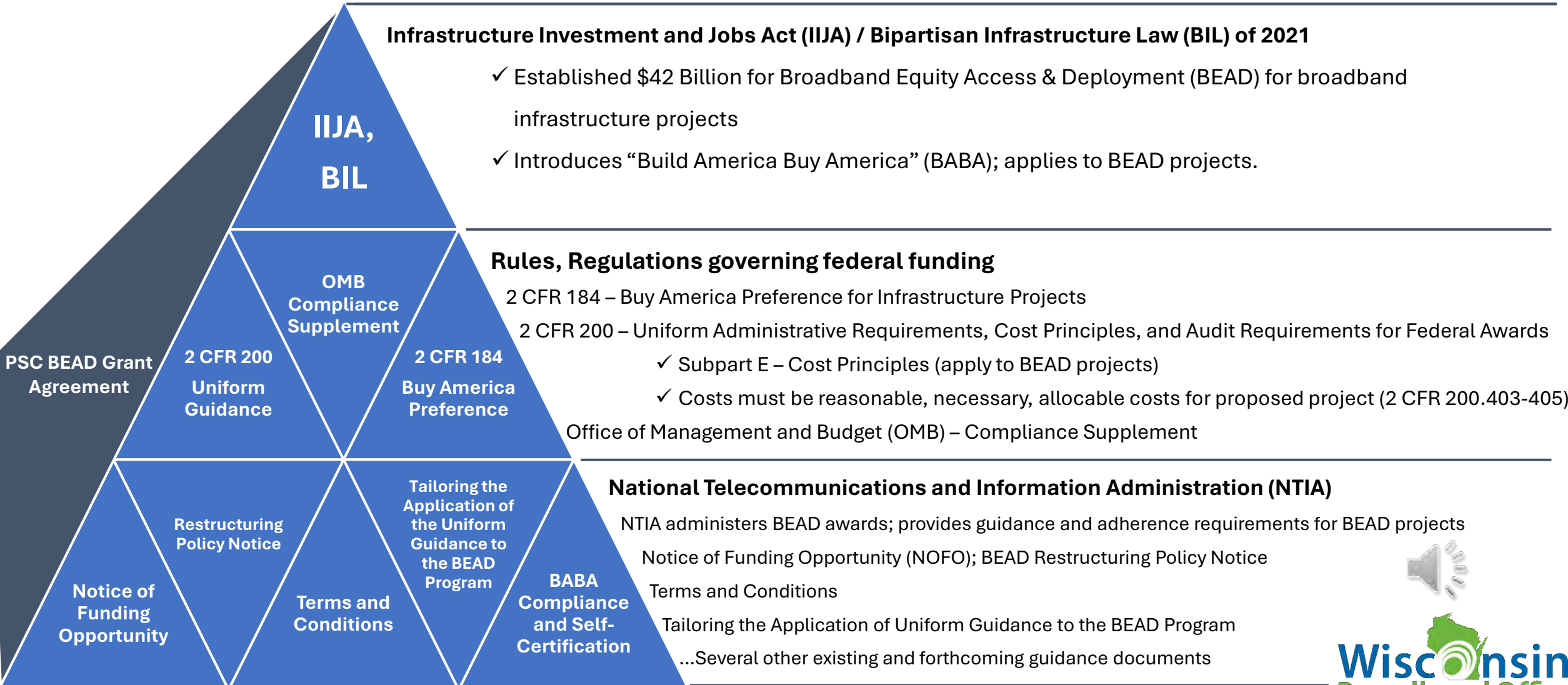




Project Costs



Regulatory Framework



Project Costs

PSC BEAD Grant Agreement

Relevant sections of your BEAD Grant Agreement

- 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 sub-awards
 - 6.19 Ineligible costs
 - 7.0 Disbursements Milestones Table
- B3.0 Allowable use of Award Funds: Pre-Implementation

Broadband Equity, Access and Deployment Program Grant Agreement

Between the
PUBLIC SERVICE COMMISSION OF WISCONSIN
and
[SUBRECIPIENT]

THIS AGREEMENT is made and entered into by and between the Public Service Commission of Wisconsin (the "Commission"), representing the State of Wisconsin ("State"), and [SUBRECIPIENT] ("Subrecipient") (collectively "Parties") as of Month, DATE, 2026 and shall continue for four years (the "Performance Period") for the XX Project ("Project"). (NTIA Project ID).

WHEREAS, the Commission on behalf of the State, received funds as an Eligible Entity ("Recipient") through the Infrastructure Investment and Jobs Act ("IIJA" or "Infrastructure Act") authorized by the Infrastructure Investment and Jobs Act of 2021, Division F, Title I, Section 60102, Public Law 117-58, 135 Stat. 429 (November 15, 2021) also known as the Bipartisan Infrastructure Law, for the purposes of broadband expansion as part of the Broadband Equity, Access and Deployment Program ("BEAD Program"), funded through the United States Department of Commerce ("USDOC") and administered by the National Telecommunications and Information Administration ("NTIA").

WHEREAS, on behalf of the State, the Commission administers the BEAD Grant Program ("Program") to provide funds for eligible activities; and

WHEREAS, the terms and conditions of this Agreement shall survive the Performance Period and shall continue in full force and effect until Subrecipient has completed and is in compliance with all the requirements of this Agreement; and

WHEREAS, this Agreement is exclusive of and is distinguished from all previous agreements between the Subrecipient and the Commission and contains the entire understanding between the Parties; and

WHEREAS, it is the intent of the Parties that this Agreement in all other respects is a "subaward" as defined in 2 CFR § 200.201 and that Subrecipient is a "subrecipient" as defined in 2 CFR § 200.201 and as evaluated under 2 CFR § 200.331; and

WHEREAS, this 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 and will be administered by the Commission pursuant to the Uniform Guidance Policy Notice published by NTIA on December 26, 2023, titled "Policy Notice: Tailoring the Application of Uniform Guidance to the BEAD Program".

NOW, THEREFORE, in consideration of the mutual promises and dependent authorizations, the Parties agree as follows:

THIS AGREEMENT, including its Attachments and any amendments, shall constitute the entire agreement between the parties and no other terms and conditions in any document, acceptance, or acknowledgment shall be effective or binding unless expressly agreed to in writing by the Commission.

This Grant Agreement must be signed by the authorized organization representative and returned to the Commission within 60 days of the initial offer of the Grant Agreement. The Commission may unilaterally withdraw the Award if a signed Grant agreement is not returned within this timeframe.

1



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1.13 Eligible Costs mean those costs incurred and paid by the Subrecipient after August 1, 2024, that can be audited by the Commission, and are directly attributable to activities identified in Attachment D-Project Scope of Work. All Eligible Costs must be reasonable, necessary, allocable, and allowable for the proposed project or other eligible activity, comply with requirements such as complying with the Build America, Buy America Act (BABA), 2 CFR 200 Subpart E – Cost Principles, National Environmental Policy Act (NEPA) and conform to generally accepted accounting principles (GAAP). 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.



PSC BEAD Grant Agreement

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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 sub-awards

6.19 Ineligible costs

7.0 Disbursements Milestones Table

B3.0 Allowable use of Award Funds: Pre-Implementation

1.22 Matching Funds means cash or in-kind contributions provided by Subrecipient or third-party contributions to meet the BEAD Program's non-federal match requirement. All matching funds must meet the requirements of Eligible Costs.

All **matching funds** must meet the following criteria:

1. Verifiable from the non-federal entity's records;
2. Not included as contributions for any other federal award;
3. Necessary and reasonable to accomplish project or program objectives;
4. Allowable under subpart E of CFR 200.306;
5. Not paid by the federal government under another federal award, except where the federal statute authorizing a program specifically provides that federal funds made available for such program can be applied to matching or cost sharing requirements of other federal programs. Note, see 'Using Other Program Funds As Match' for BEAD Program exceptions.
6. Provided for in the approved budget when required by the federal awarding agency; and
7. Conform to other provisions of 2 CFR 200.306, as applicable.

Source: [NTIA BEAD Match Primer](#)

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B3.0 Allowable use of Award Funds: Pre-Implementation

1.29 Pre-award or Pre-subgrant Costs are those eligible costs incurred before the start date of the Grant Agreement and incurred directly pursuant to the negotiation and in anticipation of the Grant Agreement. The Commission may consider these Eligible Costs based on the definition in this Agreement and allows Subrecipients to charge these costs only if the costs would have been allowed if incurred after the start date of the subgrant and are necessary for efficient and timely performance of the project. **A Subrecipient may not incur implementation costs for a project or sub-project prior to a complete NEPA review and NTIA has approved any necessary decision document.**



PSC BEAD Grant Agreement

Relevant sections of your BEAD Grant Agreement

1.13 Eligible Costs

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7.0 Disbursements Milestones Table

B3.0 Allowable use of Award Funds: Pre-Implementation

3.1 Subrecipients shall comply with Build America, Buy America (BABA) ...

3.2 Subrecipient is responsible for determining whether a product is subject to BABA ...

3.3 Subrecipients should include the Buy America Preference requirements in all solicitations, requests for proposals, agreements, contracts, sub-agreements and similar materials.

3.4. Subrecipients should ensure that products delivered to the project site properly document BABA compliance.

3.5. Subrecipients must provide BABA compliance documentation at the request of the Commission for anything purchased for the project whether the materials are purchased with grant funds or matching funds ...



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- B3.0 Allowable use of Award Funds: Pre-Implementation

6.1 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 and will be 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 both submit evidence of actual costs and meet specific performance milestones**

Next section of this webinar will go over documentation in more detail.



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- B3.0 Allowable use of Award Funds: Pre-Implementation

- X 6.19.1** Prohibition on use of grant funds for covered communications equipment or services under the Secure and Trusted Communications Networks Act of 2019...
- X 6.19.2** A profit, fee, or other incremental charge above actual cost incurred by a Subrecipient is not an allowable cost under this Program. This prohibition does not extend to program income, which Subrecipient may retain without restriction, including retaining program income for profit.
- X 6.19.3** The Subrecipient may not use grant funds, whether directly or indirectly, to support or oppose collective bargaining.
- X 1.29** A Subrecipient may not incur implementation costs for a project or sub-project prior to a complete NEPA review and NTIA has approved any necessary decision document.
- X 6.7** Any costs related to BEAD requirements that were eliminated in the Restructuring Policy Notice are unallowable



Project Costs



Example Milestones Table

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- B3.0 Allowable use of Award Funds: Pre-Implementation

Milestone Number	Description (Admin, NEPA, Award, Match)	Disbursement (Percent of Total Award)	Cumulative Disbursement (Percent of Total Award)
1	Subrecipient and Commission enter into an executed Grant Agreement which includes : approved scope of work, project budget, network design, details on the low-cost service option, and deployment schedule(s); And Subrecipient submits required Protecting the BEAD Program from Default certification , required Affirmative Action paperwork, Commission Onboarding Questionnaire and documentation and, if applicable, required Tribal Consent ; And Subrecipient has a letter of credit or performance bond accepted by the Commission; And Subrecipient provides evidence of actual Eligible Costs that equal or exceed 10% of the Total Award .	10%	10%
2	Subrecipient has submitted the BEAD Environmental Impacts and Documentation Screening Packet and required GIS files to the Commission for the project or one or more sub-project(s); Subrecipient attests that all required permits have been applied for or that the permit needs to be applied for closer to the planned construction; And Subrecipient provides evidence of actual Eligible Costs that equal or exceed 20% of the Total Award .	10%	20%
3	Subrecipient has received a NEPA Decision Memo for the entire project or at least one NEPA sub-project and is authorized to begin all or some implementation; And Subrecipient provides evidence of a pre-construction meeting or meeting invitation; And Subrecipient provides evidence of actual Eligible Costs that equal or exceed 30% of the Total Award .	10%	30%
4	Subrecipient provides documentation that at least 25% of project construction is complete (customers are not required to have service to meet this milestone); And Subrecipient provides evidence of actual Eligible Costs that equal or exceed 40% of the Total Award ; and Subrecipient provides documentation of 25% of required matching funds .	10%	40%
5	Subrecipient provides evidence that 25% of the total number of BSLs within the project scope of work have completed construction with these customers able to subscribe and connect to broadband service; And Subrecipient provides evidence of actual Eligible Costs that equal or exceed 55% of the Total Award	15%	55%
6	Subrecipient provides evidence that 50% of the total number of BSLs within the project scope of work have completed construction with these customers able to subscribe and connect to broadband service; And if applicable Subrecipient provides evidence of NEPA approval for all sub-projects ; And Subrecipient provides evidence of actual Eligible Costs that equal or exceed 70% of the Total Award ; And Subrecipient provides documentation of 50% of total required matching funds .	15%	70%
7	Subrecipient provides evidence that 75% of the total number of BSLs within the project scope of work have completed construction with these customers able to subscribe and connect to broadband service; and Subrecipient provides evidence of actual Eligible Costs that equal or exceed 85% of the Total Award ; and Subrecipient provides documentation of 75% of total required matching funds .	15%	85%
8	Subrecipient provides evidence that 100% of the scope of work is completed and all required BSLs within the project scope of work have completed construction with all customers able to subscribe and connect to broadband service; And Subrecipient provides evidence of actual Eligible Costs that equal or exceed 100% of the Total Award ; And Subrecipient provides documentation of 100% of total required matching funds ; and Subrecipient has submitted all grant close out reports, evidence of all required inspections, and evidence of complete and approved networks performance testing.	15%	100%



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B3.0 Allowable use of Award Funds: Pre-Implementation

See also from the PSC BEAD Webpage:
BEAD Program Technical Assistance Resource on Pre-Award Costs:
https://psc.wi.gov/Documents/broadband/BEAD.TA_PSCApprovalofPre-AwardCosts.pdf

B3.0. Allowable use of Award Funds: Pre-Implementation

The allowable use of Award Funds prior to beginning implementation includes, but is not limited to, activities necessary for the completion of the following, beginning no earlier than August 1, 2024. Reasonable, permissible non-construction activities such as completing studies, surveys, and other reviews necessary to apply for environmental permits or preliminary procurement such as the purchase or lease of equipment are generally permitted. The following pre-implementation costs are allowed:

- B3.1. Pre-construction planning, including collecting information necessary to complete environmental reviews;
- B3.2. Applications for environmental permits;
- B3.3. Studies including, but not limited to, EAs, wetland delineations, biological assessments, archaeological surveys, and other environmental reviews and analyses;
- B3.4. Certain administrative costs;
- B3.5. Certain pre-award application costs;
- B3.6. Activities supporting consultations required under the NHPA, the Endangered Species Act, and the Clean Water Act; and/or
- B3.7. Limited, preliminary procurement, including the purchase or lease of equipment (including fiber), or entering into binding contracts to do so; the purchase of applicable or conditional insurance; and/or funds used to secure land or building leases (including right-of-way easements).



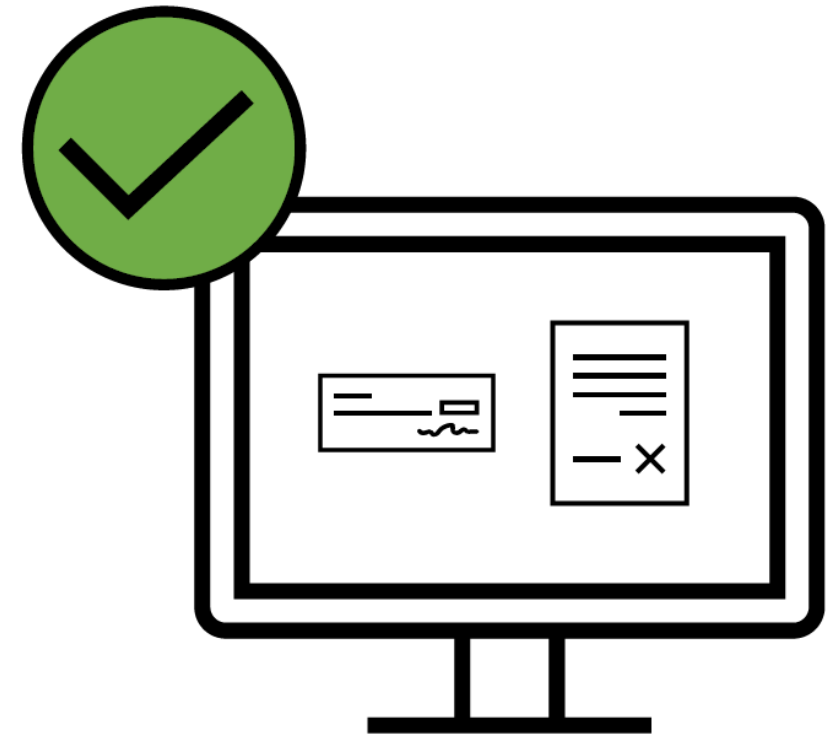
Documentation / Evidencing of Costs



Documentation of Costs

The evidencing of actual paid costs is required

- Cost evidencing (award and match) is a key component to reaching milestones and getting paid (6.1)
- Evidence of costs is primarily achieved through documentation of costs (6.14)
- May also require supplementary explanation/justification (6.14.3-6.14.5)
 - Examples: allocation calculations, written costing methodologies, contracts



BEAD Grant Agreement, Section 6.1

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 and will be 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 both submit evidence of actual costs and meet specific performance milestones as outlined in the Disbursements Milestone Table** below.

Documentation of Costs (Award v. Match)

Award

To meet your milestone for award, you must submit actual underlying cost evidence documentation



Requirement



Acceptable Documentation

- ✓ Invoices, Receipts
- ✓ Internal Labor Records
- ✓ Other



NOT Acceptable Documentation

- ✗ Quotes, Statements
- ✗ Sales Orders (unless it shows payment)
- ✗ Work Orders

Match

To achieve your milestone for match, you must submit costs on the “BEAD Match Template”



Requirement



Acceptable Documentation

- ✓ Bead Match Template ([Excel file](#))
- ✓ Conditional: If any of the match amount includes in-kind, must also submit In-Kind methodology.



Documentation of Costs (Scenarios)

This table shows the required documentation for common broadband expense scenarios

This table shows the required documentation for common broadband expense scenarios		Option 1: Expense entire amount to AWARD	Option 2: Expense entire amount to MATCH	Option 3: Split expense between AWARD and MATCH
Scenario 1	Fiber purchased from BABA vendor	✓ Underlying Invoice	✓ BEAD Match Template	✓ Underlying Invoice ✓ BEAD Match Template
Scenario 2	Internal Labor associated with project	✓ Internal Labor Records (accounting report)	✓ BEAD Match Template	✓ Internal Labor Record ✓ BEAD Match Template
Scenario 3	In-Kind contribution (site access/donated land)	❌ NOT ALLOWABLE: In-kind must be expensed as MATCH	✓ BEAD Match Template ✓ Valuation Methodology	❌ NOT ALLOWABLE: In-kind must be expensed as MATCH



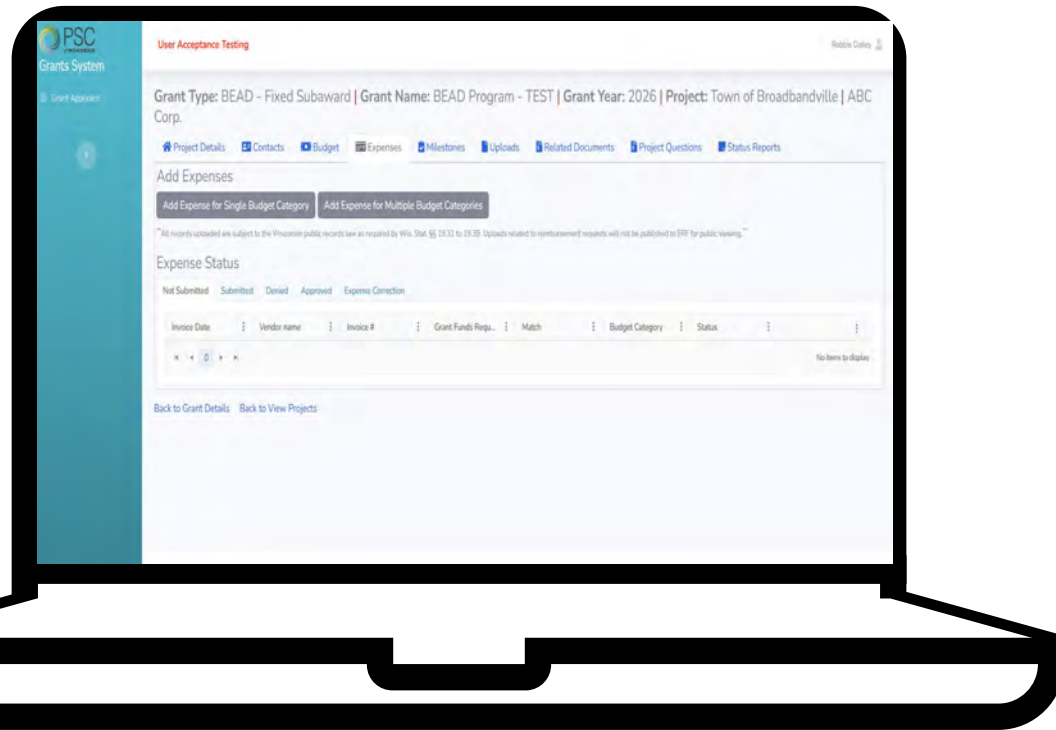


Submitting Cost Evidence



Submitting Cost Evidence (How/Where)

- Cost evidencing documentation is submitted in Expense tab of the Grants System
- You can submit costs at any time; you are required (at minimum) to submit every six months in alignment with the semi-annual reporting periods.



Step 1 [Log in](#) to Grants System

Step 2 Navigate to the project you want to submit an expense for

Step 3 Click on “Expenses” tab

Step 4 Click “Add Expense for Single Budget Category”

Step 5 Complete “Add Expense” form and attach supporting documentation

Step 6 Click “Save”

Step 7 Click “Submit”



Submitting Cost Evidence (How/Where)

If you need help getting started in the Grants System; see previous webinar/resources here:

- [GMS \(Getting Started\) WEBINAR](#)
- [GMS \(Getting Started\) SLIDES](#)
- [GMS \(Getting Started\) ASSISTANCE DOC](#)

If you need to learn how to navigate to your project and expense tab; see previous webinar/resources here:

- [GMS \(Projects Tour\) WEBINAR](#)
- [GMS \(Projects Tour\) SLIDES](#)

Step 1 [Log in](#) to Grants System

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Step 5 Complete “Add Expense” form and attach supporting documentation

Step 6 Click “Save”

Step 7 Click “Submit”



Grant Type: BEAD - Fixed Subaward | Grant # 26 | Project: Town of Broadbandville | ABC Corp.

[Project Details](#) [Contacts](#) [Budget](#)

Add Expenses

[Add Expense for Single Budget Category](#) [Add Expense](#)

*All records uploaded are subject to the Wisconsin public records law as it applies to the records.

Expense Status

[Not Submitted](#) [Submitted](#) [Denied](#) [Approved](#) [Expense](#)

Invoice Date Vendor name

0

[Back to Grant Details](#) [Back to View Projects](#)

Add Expense

Vendor Name *
First Fiber Supply Co Inc Lmtd.

Invoice Date *
05/06/2026

Invoice # *
555-123-987

Budget Category *
Other

Grant Funds Requested *
\$10.00

Match *
\$0.00

Description *
Fiber for one foot of work

Attach Supporting Document(s)

test.pdf
10.80 MB

Maximum allowed file size is 20MB.
Maximum batch size is 40MB.

Total: 10.80 of 40 MB

[Save](#)

Grant # 26 | Project: Town of Broadbandville | ABC Corp.

[Project Questions](#) [Status Reports](#)

Published to ERF for public viewing

Budget Category Status

No items to display



Grant Type: BEAD - Fixed Subaward | Grant Name: BEAD Program - TEST | Grant Year: 2026 | Project: Town of Broadbandville | ABC Corp.

- Project Details
- Contacts
- Budget
- Expenses
- Milestones
- Uploads
- Related Documents
- Project Questions
- Status Reports

Add Expenses

- Add Expense for Single Budget Category
- Add Expense for Multiple Budget Categories

All records uploaded are subject to the Wisconsin public records law as required by Wis. Stat. §§ 19.31 to 19.39. Uploads related to reimbursement requests will not be published to ERF for public viewing.

Expense Status

- Not Submitted
- Submitted
- Denied
- Approved
- Expense Correction

Invoice Date	Vendor name	Invoice #	Grant Funds Requested	Match	Budget Category	Status	
05/06/2026	First Fiber Supply Co Inc Lmtd.	555-123-987	\$10.00	\$0.00	Other	Not Submitted	Submit Delete

1 - 1 of 1 items

[Back to Grant Details](#) [Back to View Projects](#)



Grant Type: BEAD - Fixed Subaward | Grant Name: BEAD Program - TEST | Grant Year: 2026 | Project: Town of Broadbandville | ABC Corp.

- Project Details
- Contacts
- Budget
- Expenses
- Milestones
- Uploads
- Related Documents
- Project Questions
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Add Expenses

Add Expense for Single Budget Category

All records uploaded are subject to the Wisconsin public records

Expense Status

Not Submitted Submitted Denied Approved

Invoice Date	Vendor name
05/06/2026	First Fiber Supply Co Inc Lmtd.

[Back to Grant Details](#) [Back to View Projects](#)

Please Confirm Submit

Saved Successfully



Grant Type: BEAD - Fixed Subaward | Grant Name: BEAD Program - TEST | Grant Year: 2026 | Project: Town of Broadbandville | ABC Corp.

- [Project Details](#)
- [Contacts](#)
- [Budget](#)
- [Expenses](#)
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Expense Status

- Not Submitted
- Submitted
- Denied
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- Expense Correction

Invoice Date	Vendor name	Invoice #	Grant Funds Requested	Match	Budget Category	Status
No items to display						

[Back to Grant Details](#) [Back to View Projects](#)



Grant Type: BEAD - Fixed Subaward | Grant Name: BEAD Program - TEST | Grant Year: 2026 | Project: Town of Broadbandville | ABC Corp.

- [Project Details](#)
- [Contacts](#)
- [Budget](#)
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Expense Status

- Not Submitted
- Submitted
- Denied
- Approved
- Expense Correction

Invoice Date	Vendor name	Invoice #	Grant Funds Requested	Match	Budget Category	Status
04/14/2026	Test Expense A	123978	\$100.01	\$100.01	Other	In Process
04/24/2026	A Fiber Company	a124535	\$1.02	\$1.02	Other	In Process
04/28/2026	vendor 1	1	\$101,000.00	\$0.00	Other	In Process
05/06/2026	First Fiber Supply Co Inc Lmted.	555-123-987	\$10.00	\$0.00	Other	Pending

1 - 4 of 4 items

[Back to Grant Details](#) [Back to View Projects](#)





Award Disbursement



Award Disbursement

- These are fixed amount sub-awards; disbursement of grant dollars happens when specific milestones are reached. Approved expenses alone does not equate to payment. Payment will only be made once you have achieved a milestone
- To achieve a milestone, a grantee must accumulate approved expenses at or above the established threshold for that milestones (see next slide).
- Some things that may hold up payment:
 - Open Corrective Action Plan (CAP)
 - Missing or incomplete expense documentation
 - Missing or incomplete reporting (SARs)
 - All the requirements in the milestone have not been met or documented
- We will discuss milestones in more detail in forthcoming guidance.

BEAD Grant Agreement

6.14.6.

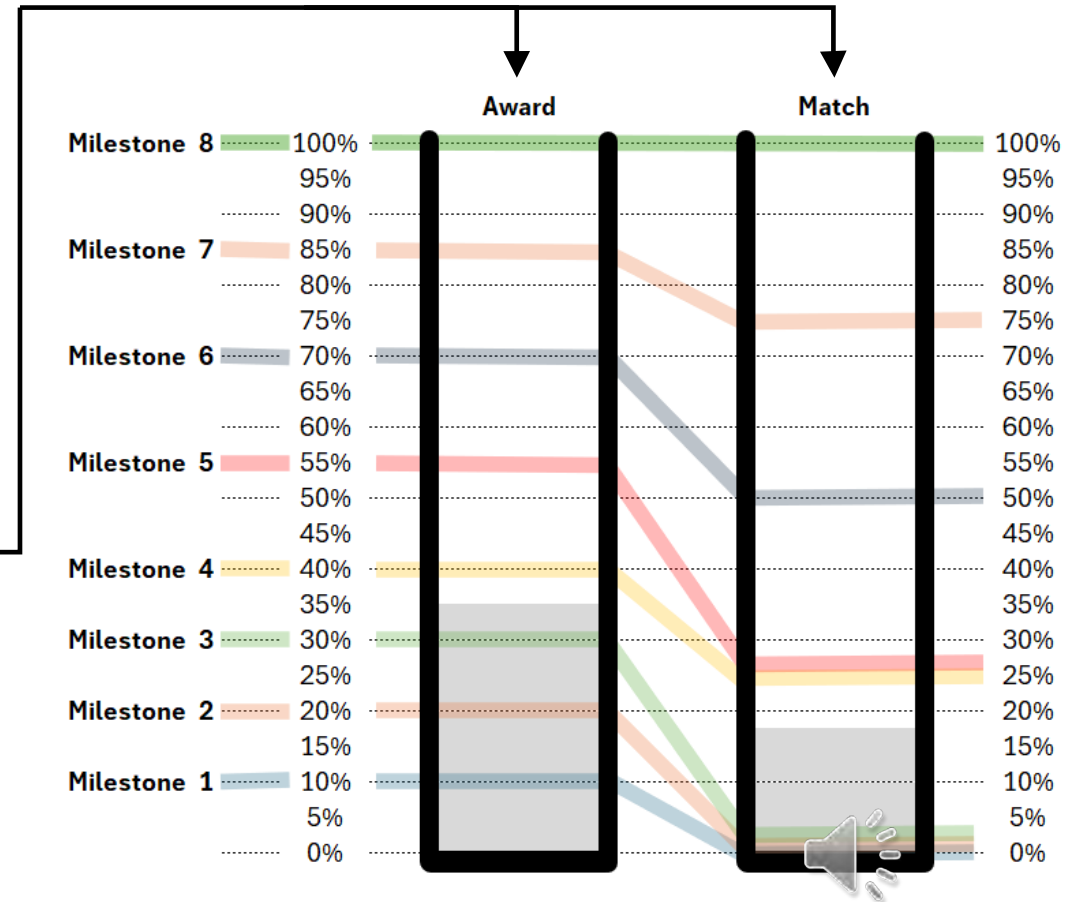
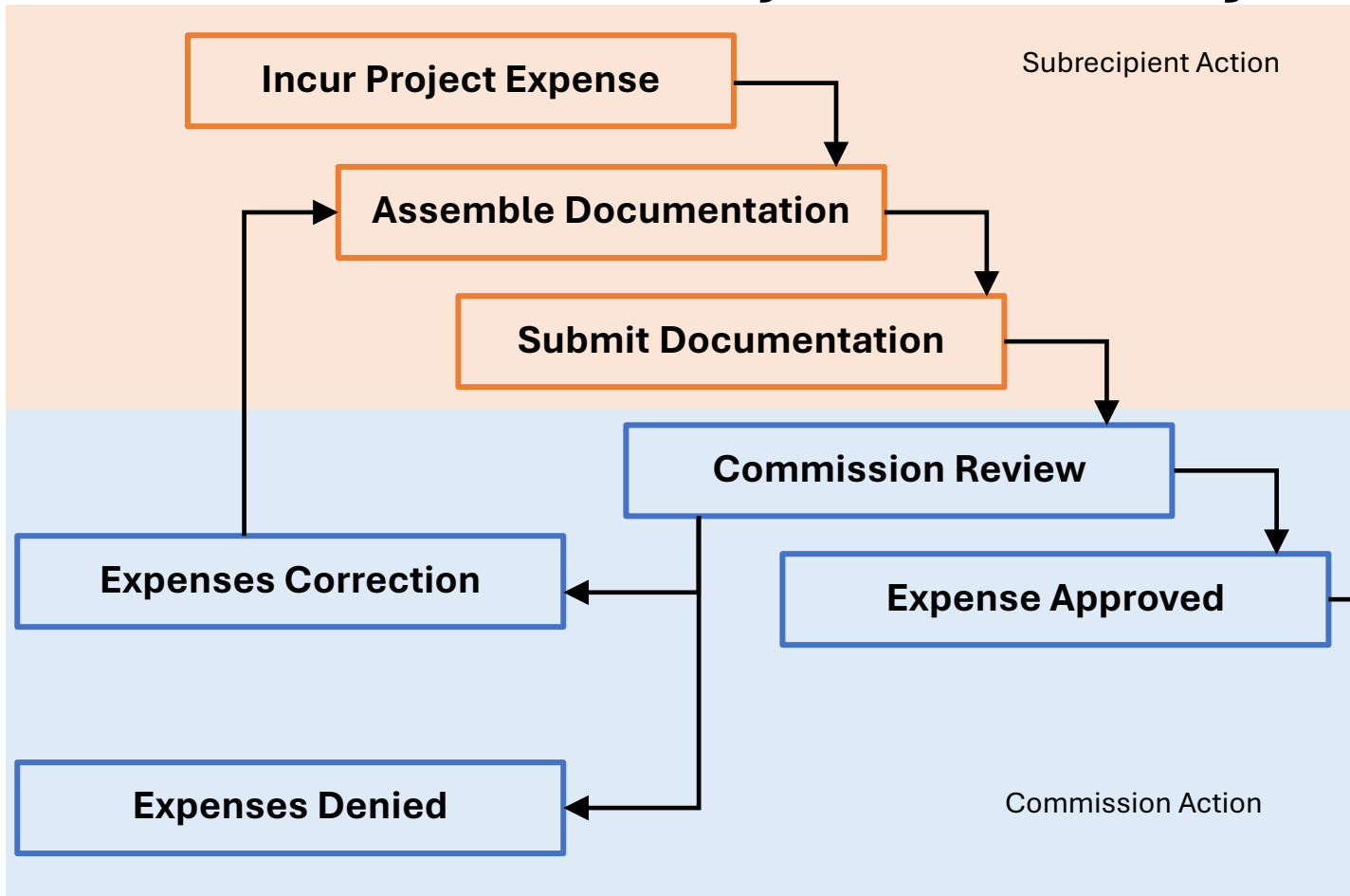
The Commission may delay payment until sufficient documentation of Eligible Costs and achievement of the project milestone(s), project status reporting, geospatial data, or other project information as determined by the Commission is provided by the Subrecipient. Section 6.15

The Subrecipient must submit all evidence of costs that have been paid at least every six months in alignment with the semi-annual reporting period and must promptly request review of any completed milestone not later than 30 days of achieving the milestone.



Award Disbursement

Project Cost Lifecycle





Common Issues, Important Concepts



Common Issues, Important Concepts

Allocating partial expense of invoice

Scenario:

Only a portion of an invoice was used for the grant project (i.e. some equipment was used for the grant project, but not all).

Is this cost allowable?

YES – partial expense of an invoice is allowed as long as it never gets over-expensed on the grant or any other grant.

How to expense it?

Provide allocation calculation/methodology with reimbursement request.

Requirement:

Provide the ‘allocation calculation’ on/with the supporting documentation (as depicted to the left), OR otherwise indicate allocation methodology in expense description.

Stuff and Things, LLC

INVOICE
1989

Bill To: ISP, Inc. Ship To: ISP, Inc.

Date: Dec 13, 2024
Due Date: Jan 13, 2025
PO Number: 13

Balance Due: \$653.88


Item	Quantity	Rate	Amount
Cabinet	3	\$100.00	\$300.00
Tags	60	\$2.00	\$120.00
Tray	21	\$5.00	\$105.00

$\$653.88 / 3 = \217.96

1/3 for Town of Taylorville Project = \$217.96

2/3 for Swift City Project = $\$217.96 \times \435.92

Subtotal: \$525.00
Tax (5.5%): \$28.88
Shipping: \$100.00
Total: \$653.88



Internal Labor Documentation

- See Section 6.14.2 of the BEAD Grant Agreement for more information on labor documentation requirements
- Acceptable documentation for internal labor expenses includes
 - ✓ Internal accounting records/reports
 - ✓ Accounting software generated labor reports
 - ✓ Labor log
- Documentation must show:
 - ✓ Total Hours
 - ✓ Time period of work performed (ex. July 2026, pay period 14)
 - ✓ Description of work performed
 - ✓ Total Amount Paid



Common Issues, Important Concepts

Affiliate Cost Requirements

Scenario:

You want to claim costs from an affiliate (i.e. costs associated with goods or services for the project are provided by an affiliate entity).

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)

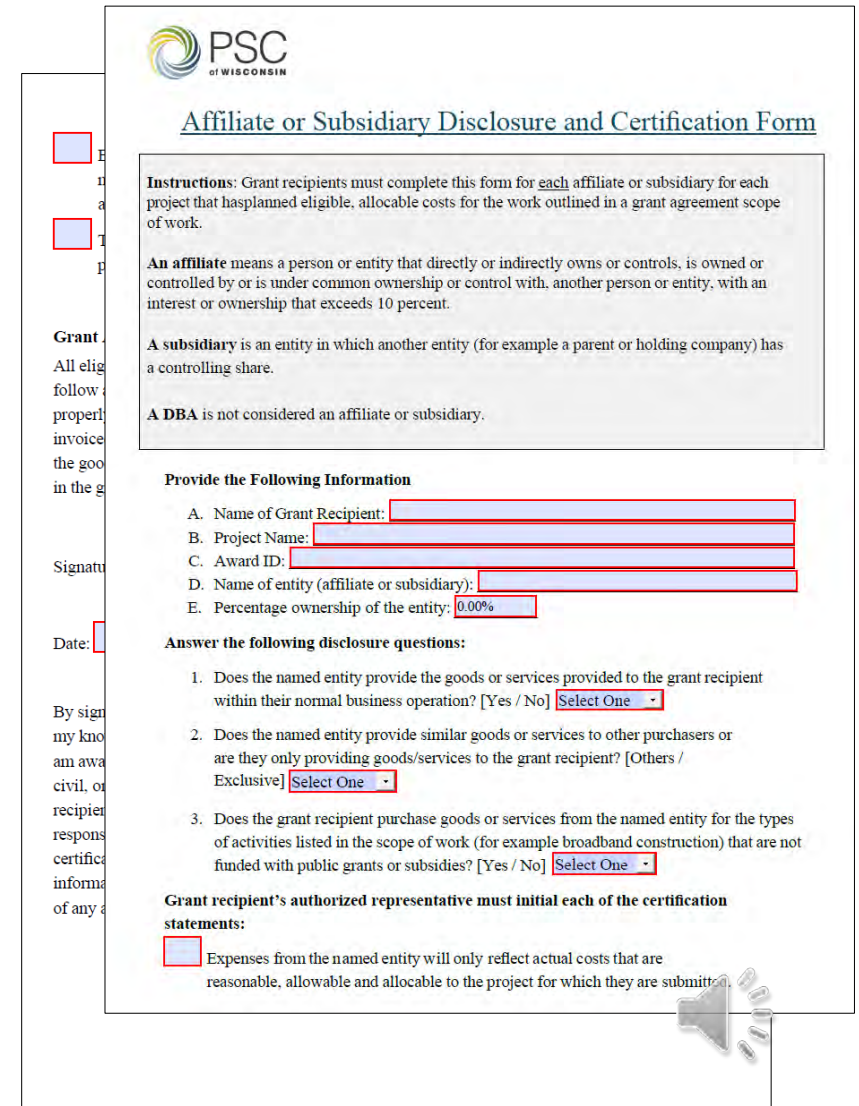
Is this cost allowable?

YES – expense submissions associated with known affiliates of the grantee are allowable but require more documentation than a non-affiliate vendor.

How to expense it? There are two options.

Option 1: submit the same level of documentation as if the costs were directly incurred by the subrecipient organization. Invoice from affiliate not sufficient. Will need underlying invoices for direct expenses (i.e. Materials, Labor costs/components, Equipment, etc.)

Option 2: if you wish to submit an invoice from the affiliate, you will need to submit an “Affiliate or Subsidiary Disclosure and Certification Form”



PSC of Wisconsin

Affiliate or Subsidiary Disclosure and Certification Form

Instructions: Grant recipients must complete this form for each affiliate or subsidiary for each project that has planned eligible, allocable costs for the work outlined in a grant agreement scope of work.

An 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, with an interest or ownership that exceeds 10 percent.

A subsidiary is an entity in which another entity (for example a parent or holding company) has a controlling share.

A DBA is not considered an affiliate or subsidiary.

Provide the Following Information

A. Name of Grant Recipient:

B. Project Name:

C. Award ID:

D. Name of entity (affiliate or subsidiary):

E. Percentage ownership of the entity:

Answer the following disclosure questions:

1. Does the named entity provide the goods or services provided to the grant recipient within their normal business operation? [Yes / No]
2. Does the named entity provide similar goods or services to other purchasers or are they only providing goods/services to the grant recipient? [Others / Exclusive]
3. Does the grant recipient purchase goods or services from the named entity for the types of activities listed in the scope of work (for example broadband construction) that are not funded with public grants or subsidies? [Yes / No]

Grant recipient's authorized representative must initial each of the certification statements:

Expenses from the named entity will only reflect actual costs that are reasonable, allowable and allocable to the project for which they are submitted.

General Reminders

- Make sure you're expensing the correct project (if you have multiple projects)
- Invoice # and invoice date needs to 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 essential/imperative to track costs according to NEPA subprojects.
- Eliminate the use of Personally Identifiable Information (PII) on submitted documentation.





Recap, Resources



Recap

- Subrecipients will be required to both submit **evidence of actual costs** and meet specific performance milestones (Grant Agreement, 6.1)
- Submitting proper documentation of cost evidence is:
 - ✓ Required
 - ✓ Submitted in “Expense” tab of The Grants System
 - ✓ Different between Award and Match
- Achieving Milestones (of which approved cost evidencing is a part) is what gets you paid.

Acceptable AWARD Documentation

- ✓ Invoices, Receipts
- ✓ Internal Labor Records
- ✓ Other

Acceptable MATCH Documentation

- ✓ Bead Match Template (Excel file)
- ✓ Conditional: If any of the match amount includes in-kind, must also submit In-Kind methodology



Resources

PSC-BEAD Resources

- PSC BEAD Webpage:
<https://psc.wi.gov/Pages/ServiceType/Broadband/GrantBEAD.aspx>
- PSC BEAD Email: PSCBEADGrants@wisconsin.gov
- Your BEAD Grant Agreement

Grants Management System (GMS) Resources

- GMS (Getting Started) [Webinar Recording](#) | [Webinar Slides](#)
- GMS (Projects Tour) [Webinar Recording](#) | [Webinar Slides](#)
- [GMS Login](#)
- [GMS User Manual](#)

Regulations

- [2 CFR Part 200](#)
- [2 CFR Part 184](#)

Rules (NTIA, OMB)

- [NOFO / Restructuring](#)
- [OMB Compliance Supplement](#)
- [In-Kind Primer](#)
- [Uniform Guidance Policy Notice](#)
- [General Terms & Conditions](#)
- [Compliance Supplement](#)

All these links and more can be found on the PSC BEAD Webpage !





BEAD

Cost Evidencing

Robbie Dailey
Grants Specialist Advanced

Public Service Commission of Wisconsin
May 2026

