



TECHNICAL ASSISTANCE

Things You Need to Know As
Soon As You Sign the Subgrant

February 20, 2026 | Dr. Diane Lowe

NBEAD Technical Assistance Calls

Grants 1

February 20, 10:00 AM CT

- What you need to know to get started

Grants 2

March 13 , 10:00 AM CT

- Reporting & monitoring





Agenda

Things you need to know as soon as you sign subgrant:

- When to ask questions
- When to give NBO a heads-up
- How to make changes
- How to get paid
- What you need to keep and why
- What you can do while you work/wait on NEPA pieces
- How to buy stuff



Goal → set every project up to succeed

When to Ask Questions

- Anything weird or unexpected happens
- Anything not in your approved budget or exceeding a line item
- Anything for which you did not plan
- Budget or milestone revision
- Not sure it is important enough to ask about?
 - Err on the side of asking
 - It's free
 - It's what we do





When to Give NBO a Heads-up

Immediately if not sooner

- Anything that affects UEI: name, address, etc.
 - Debarment, suspension
- Changes to ACH info
- Discovery of human remains
- Credible evidence of conflict of interest, bribery, gratuity violations
- Changes post-NEPA review that may alter impacts

Within 24 hours

- Section 106 notices of foreclosure
- AOR or other key contact change

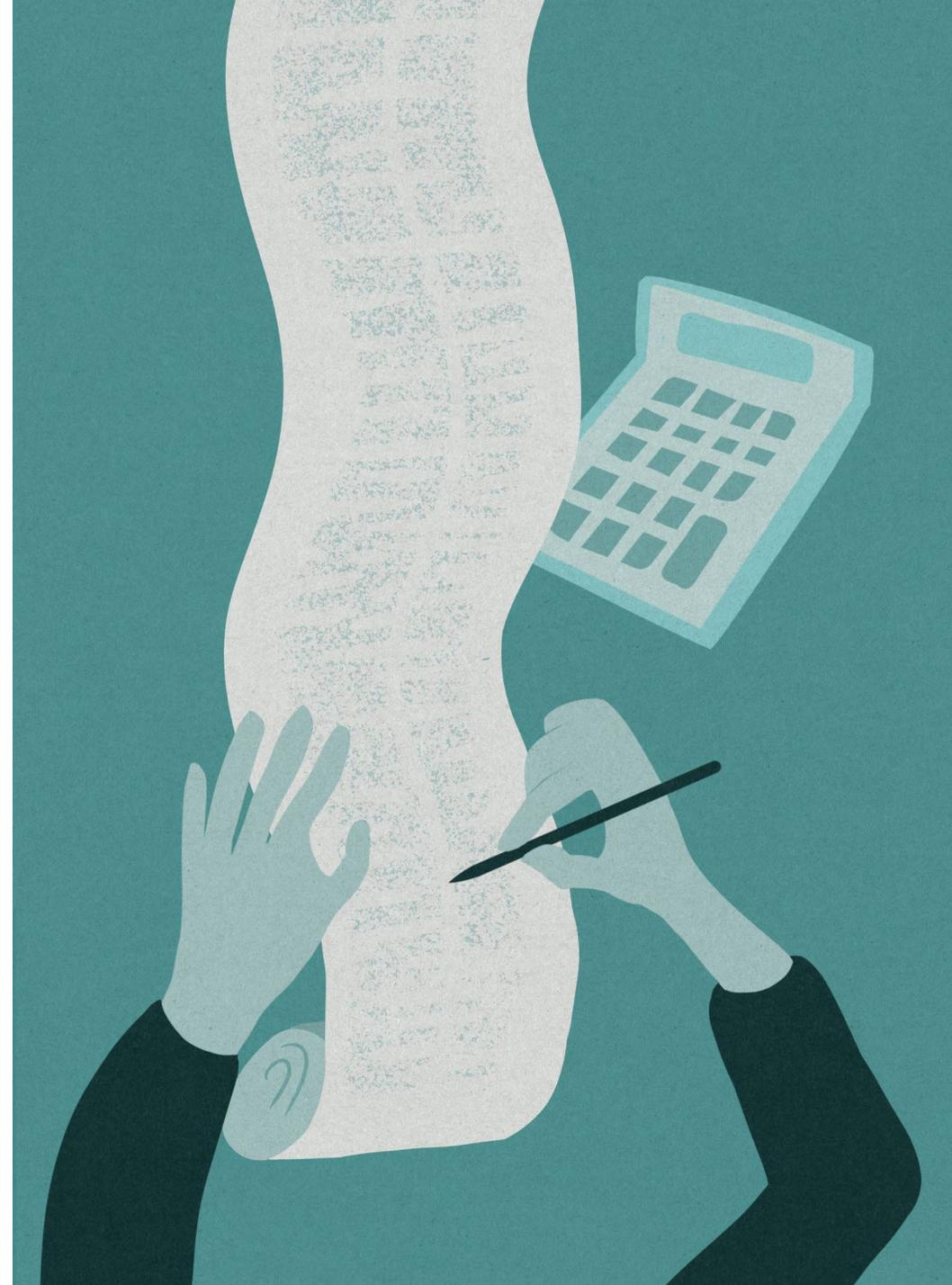


How to Make Changes

- **Before** you make the change
- Email nbo.grants@nebraska.gov
 - **What**
 - **Why** – no books, but enough to help us understand
 - **When**
 - **How** – effects to plan, milestones, and/or budget
- NBO has 30 days to respond in writing, per the T&C

Do I Need a Budget or Plan Revision?

- 2 CFR 200.308 + subgrant 2.4
 - Change in scope or objective
 - Change in key personnel – résumés of key staff @ OA
 - Disengagement for more than 3 months/ 25% reduction in time & effort
 - Costs not already in your approved budget
 - Changes in total match
 - Shifting of costs between construction and non-construction
 - Discontinuation of the project
 - Changes in equipment – any variations from your approved budget
 - Change in budget of 10% of total budget or addition/deletion of line item - cumulative





What If I Miss a Milestone?

NBEAD T&C (General 7, LEO 8) + BEAD NOFO p.65

1. “Deadlines for each interim milestone may be extended only with written approval of NBO. “
2. “...deadline... extended only with written approval of NBO and agreement of NTIA and the Assistant Secretary if NBO is able to reasonably determine that:
 - (i) the Subgrantee has a specific plan for use of the grant funds, with project completion expected by a specific date not more than one year after the four-year deadline;
 - (ii) the construction project is underway; or
 - (iii) extenuating circumstances require an extension of time to allow the project to be completed.”

How to Get Paid

- January, April, July, October = quarterly reports
 - Reimbursement request
 - Data report
 - Narrative report
- NBO to process + either approve for payment or return with questions within 15 days
- Once all questions answered, route for approvals, enter into accounting system, and make payment within 15 days
- Proportional payments: spend \$100, we pay \$75, you pay \$25*



What You Need to Keep

- 2 CFR 200.334 + NBEAD T&C 1
 - Retain ***all records*** for 3 years from the date of submission of final report
 - 3 years from end of federal interest period
 - Litigation, claim, or audit started before end of 3 years = retain until all is resolved and final action taken
 - Records for property and equipment = retain for 3 years after final disposition
- “If I don’t have it, you can’t see it” = true, but you can be penalized for it





Source Documents

- **Personnel:** pay stub for each person paid with NBEAD funds + timesheets that indicate number of hours worked on NBEAD projects each pay period
- **Fringe:** general ledger detail for fringe account, with involved staff highlighted
- **Equipment:** paid invoices, receipts, delivery documentation, proof of payment, proof of procurement processes
 - Copy of procurement policy, proof it was followed
 - SF428: model & serial numbers, date of acquisition, condition
- **Supplies:** receipts marked paid, invoices, cancelled checks



Source Documents

- **Contractual:** copy of contract, invoices from contractor, cancelled checks
 - Copy of procurement policy, proof it was followed
- **Other:** it depends; generally, receipts/invoices, purchase orders, cancelled checks
- **Indirect costs:** no documentation needed, unless you have a new negotiated ICR agreement*
- **Match:** depending on specific item, but same documentation as for other line items*

** Prove did not double charge direct and indirect or NBEAD and match*

Why You Need to Keep It

- Potential auditors
 - OIG directly
 - OIG via NBO
 - Comptroller of US directly
 - Comptroller of US via NBO
 - NTIA/NIST directly
 - NTIA/NIST via NBO
 - APA directly
 - APA via NBO
 - Can also audit NBO, use what we collect from you
 - Can ask for more from you directly
 - Can require we get more from you



Audit Readiness



- Did you do what you said you were going to do, and did you do it within the rules?
 - If not, why and how did you make and document decisions?
- Any auditor can look at any documents at any time
 - Includes periods already closed (e.g., for which already reimbursed)
 - Can go back to subgrant execution
 - Same deal as NBO: start with sample, if find something will go deeper
- Rapid responses – must respond within 3 business days
- Subgrantees are responsible for monitoring their subgrantees/subcontractors

Single Audits

- **2 CFR 200.501** Grantees or subgrantees that expend \$1,000,000 or more from federal awards during their fiscal year must have a single or program audit for that year completed in accordance with **§ 200.514**.
 - GAGAS
 - Financial statements review including SEFA report
 - Internal controls review
 - Compliance with program rules
 - Follow up on prior year findings
- NBO is not requiring single audits, unless we find problems



Audit Outcomes

- All good
- Findings
 - Minor
 - Major
- Remedies @ T&C (37 General, 36 LEO)
 - Disallowed costs
 - Corrective action plans
 - Reimbursement to NBO/federal government
 - Disbarment/suspension



What You Can Do While You Work/Wait on NEPA Pieces

- Limited Permissible Pre-implementation Activities @ T&C (General 17.4)
 - Do ***NOT*** start any of these until NEPA is complete
 - Site preparation
 - Demolition
 - Construction
 - Ground disturbance
 - Fixed installation
 - Any other implementation activities
 - NBO will notify you in writing when you are good to go



Limited Permissible Pre-implementation Activities

- ***Ok to start*** on these while you complete NEPA
 - Pre-construction planning;
 - Applications for environmental permits;
 - Studies and environmental reviews and analyses;
 - Administrative costs;
 - Activities supporting NEPA/NHPA-related consultations; and/or
 - Procurement – ***only with written approval of NBO, NTIA, and NIST:***
 - purchase or lease of equipment or entering into binding contracts to do so;
 - purchase of applicable or conditional insurance; and/or
 - funds used to secure land or building leases (including right-of-way easements)

How to Buy Stuff

- First: get permission from NBO, NTIA, NIST – in writing – if needed
- Budgets are necessarily estimates
- No special rules
 - Part of approved budget
 - Minor deviations in cost
 - Under \$10,000 per unit
 - Useful life up to 1 year
 - Allowable, allocable, reasonable
- All purchases over \$10,000 = formal procurement processes
 - Equipment, contractors
 - If not in your approved budget, do not purchase



BEAD FAQs Version 18, #8.8

- May BEAD subgrantees procure materials for multiple BEAD projects in a single purchase rather than separate per-project procurement?
- Yes... costs are assigned using standard cost allocation practices so that each BEAD project is charged only for its allocable and allowable share

Cost Allocation



Proportionality of project award to all awards

	NBEAD \$	% of total funding
Award 1	\$ 75,000.00	50.00%
Award 2	\$ 47,000.00	31.33%
Award 3	\$ 28,000.00	18.67%
	\$ 150,000.00	100.00%



Proportionality of BSLs to all BSLs awarded

	# of BSLs	% of total BSLs
Award 1	156	38.24%
Award 2	33	8.09%
Award 3	219	53.68%
	408	100.00%



Document why you chose what you chose – and prove it was applied consistently

Next Time...

- Reporting & monitoring – details
 - Ad hoc
 - Quarterly: January, April, July, October
 - Annual risk reassessment: August
 - Annual performance: November
 - Annual compliance: January





Questions

nbo.grants@nebraska.gov

www.broadband.nebraska.gov