

Nebraska Broadband Equity, Access, & Deployment Acronyms & Glossary

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| BABA | Build America Buy America Act |
| BEAD | Broadband Equity, Access, & Deployment program |
| BDC | Broadband Data Collection |
| BGM | Broadband Grant Manager |
| BSL | Broadband Serviceable Location |
| CAI | Community Anchor Institution |
| DPA | Defined Project Area |
| DSL | Digital Subscriber Line |
| EHCT | Extremely High-Cost Threshold |
| FCC | Federal Communications Commission |
| FRN | FCC Registration Number |
| GAAP | Generally Accepted Accounting Principles |
| Gbps | Gigabits per second |
| HFC | Hybrid Fiber-Coaxial |
| IJA | Infrastructure Investment and Jobs Act |
| ILOC | Irrevocable Letter of Credit |
| LEO | Low-Earth Orbit satellite |
| LFW | Licensed Fixed Wireless |
| Mbps | Megabits per second |
| ms | Milliseconds |
| NBO | Nebraska Broadband Office |
| NBEAD | Nebraska Broadband Equity, Access, & Deployment program |
| NIST | National Institute of Standards and Technology |
| NTIA | National Telecommunications and Information Administration |
| NEPA | National Environmental Protection Act |
| NHPA | National Historical Preservation Act |
| RBS | Reliable Broadband Service |
| UEI | Unique Entity Identifier |
| ULFW | Unlicensed Fixed Wireless |

Aerial: for purposes of NBEAD, the term used to reference broadband technology that is installed above ground or overhead.

Allocable Costs: costs assignable to the subgrant in accordance with the relative benefits received ([2 CFR 200](#) or [48 CFR 31](#)). Costs must meet one or more of the following:

- a. Incurred specifically for the subgrant;
- b. Benefits both the subgrant and other work of the subgrantee and can be distributed in proportions that may be approximated using reasonable methods; or
- c. Is necessary to the overall operation of the subgrantee and is assignable in part to the subgrant in accordance with these cost principles.

Allowable Costs: to meet the allowable standard costs must:

- a. Be necessary and reasonable for the performance of the subgrant and be allocable thereto under [2 CFR 200](#) or [48 CFR 31](#).
- b. Conform to any limitations or exclusions set forth in the federal cost principles or in the subgrant as to types or amount of cost items.
- c. Be consistent with policies and procedures that apply uniformly to federally financed, state financed, and other activities of the subgrantee.
- d. Be accorded consistent treatment. A cost may not be assigned to a subgrant as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the subgrant as an indirect cost.
- e. Be determined in accordance with GAAP, except, for state and local governments and Indian tribes only, as otherwise provided for in the federal cost principles.
- f. Not be included as a cost or used to meet cost sharing or matching requirements of any other federally financed program in either the current or a prior period.
- g. Be adequately documented.
- h. Be incurred during the approved budget period.

Alternative Technologies: any technology that does not qualify as RBS, including Unlicensed Fixed Wireless (ULFW) and low-Earth orbit (LEO), that offers speeds of not less than 100 Mbps for downloads and 20 Mbps for uploads and latency less than or equal to 100 ms.

Audit: evaluation of an organization's compliance, internal controls, and financial management. Audits are a tool to demonstrate effective stewardship of federal and state funds and to prevent waste, fraud, and abuse.

Broadband Equity, Access, and Deployment (BEAD): part of the IIJA, allocation of \$42,450,000,000 to expand high-speed internet access to every BSL in the US and its Territories.

Broadband Grant Manager (BGM): designated NBO employees responsible for oversight of NBEAD subgrants. BGMs will work with Subgrantees to answer questions, provide guidance, troubleshoot, and resolve issues as necessary.

Broadband; Broadband Service: a mass-market retail service by wire or radio that provides the capability to transmit data to and receive data from all or substantially all internet endpoints, including any capabilities that are incidental to and enable the operation of the communications service, but excluding dial-up internet access service. This term also encompasses any service that the FCC finds to be providing a functional equivalent of the service described in the previous sentence or that is used to evade the protections set forth in this part.

Broadband Facility Agreement: under [Nebraska Statute 86-5,105](#), agreements governing use of an utility easement and/or another entity's infrastructure to provide broadband service.

Broadband Infrastructure: under BABA, extends to the device that terminates service to the location served; does not include consumer/customer premises equipment.

Broadband Infrastructure Project: under BABA, includes all activities related to the construction, alteration, maintenance, or repair of NBEAD-funded broadband infrastructure.

Broadband Serviceable Location (BSL): a business or residential location in the US at which fixed broadband internet access service is, or can be, installed.

Broadband Serviceable Location Fabric (Fabric): a dataset of all locations in the US and its Territories where fixed broadband interest is or could be installed. The national fabric map is available at <https://www.costquest.com/broadband-serviceable-location-fabric/>.

Budget Period: the time interval from the start date of a subgrant to the end date of that funded portion, during which subgrantees are authorized to incur financial obligations of the funds awarded, pursuant to [2 CFR 200.308](#).

Build America, Buy America Act (BABA): part of the IIJA; established a domestic content procurement preference for all federal financial assistance obligated for infrastructure projects after May 14, 2022, which requires that all iron, steel, manufactured products, and construction materials used in covered infrastructure projects are produced in the US. For more information, see <https://www.commerce.gov/oam/build-america-buy-america>.

Capital Assets:

1. Tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:
 - a. Land, buildings (facilities), equipment, and intellectual property (including software), whether acquired by purchase, construction, manufacture, exchange, or through a lease accounted for as financed purchase under Government Accounting Standards Board (GASB) standards or a finance lease under Financial Accounting Standards Board (FASB) standards; and
 - b. Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).
2. For purpose of this part, capital assets do not include intangible right-to-use assets (per GASB) and right-to-use operating lease assets (per FASB). For example, assets capitalized that recognize a lessee's right to control the use of property or equipment for a period of time under a lease contract. See [2 CFR 200.465](#).

Capital Expenditures: expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.

Categorical Exclusion (CE): under NEPA, a category of actions that an agency has determined, in its agency NEPA procedures, normally do not have a significant effect on the human environment. When an agency applies a CE to a proposed action, that decision is referred to as a CE determination.

Closeout: the process by which the federal agency or NBO determines that all applicable administrative actions and all required work of the federal award have been completed and takes actions as described in [2 CFR 200.344](#).

Committed Speed Tier: the highest combination of download and upload speeds that a provider has committed to for a specific BEAD project as part of its subgrant conditions.

Community Anchor Institution (CAI): an entity such as a school, library, health clinic, health center, hospital or other medical provider, public safety entity, institution of higher education, public housing organization, or community support organization that facilitates greater use of broadband service by vulnerable populations, including, but not limited to, low-income individuals, unemployed individuals, children, the incarcerated, and aged individuals.

Conditions: Limitations proposed for a project by an Applicant.

Contingency Provisions: per [2 CFR 200.433](#), allowable costs in construction and some other programs and are associated with possible events or conditions arising from causes for which the precise outcome is indeterminable at the time of estimate and that are likely to result, in the aggregate, in additional costs for the approved activity or project. Contingency amounts for major project scope changes, unforeseen risks, or extraordinary events are not allowable costs under NBEAD funding. Payments to a subgrantee's "contingency reserve" or any similar payment made for events the occurrence of which cannot be foretold with certainty as to the time or intensity, or with an assurance of their happening, are unallowable.

Council on Environmental Quality (CEQ): organization within the Executive Office of the President charged with monitoring progress toward achieving the national environmental goals set forth in NEPA. The CEQ promulgates regulations governing the NEPA process for all federal agencies.

Davis-Bacon Act: federal legislation that requires contractors and subcontractors to pay laborers and mechanics on federally funded or assisted projects at least the prevailing wages and fringe benefits for similar work in the area. Per NTIA, Davis-Bacon does not apply to NBEAD.

De Minimis Rate: defined here as defined in [2 CFR 200](#) or [48 CFR 31](#), an alternative to an indirect cost rate, available only to entities that do not have a negotiated indirect cost rate; these entities may use 15% of modified total direct costs.

Defined Project Area (DPA): for the purposes of NBEAD, the term used to reference blocks of one or more unserved BSLs that may be targeted by applicants under the NBEAD subgrant program. A DPA may be as small as a single BSL.

Department of Commerce (DOC): federal agency responsible for administration of the BEAD funding on behalf of the US government.

Direct Costs: any cost that can be identified specifically with NBEAD. Must be supported with source documentation (e.g., payroll time sheets, general ledger tracking of benefits, receipts for line items purchased); direct costs cannot be included in an indirect cost rate, if an indirect cost rate is proposed.

Disallowed Cost: charges to a subgrant that the federal agency NBO determines to be unallowable in accordance with applicable federal statutes, regulations, the provisions of this part, or the terms and conditions of the subgrant.

Duplication of Benefits: double dipping; situation in which a subgrantee receives financial assistance or resources from multiple sources for the same purpose or expense, which can lead to overcompensation and is not allowed.

Employer Identification Number: see Federal Tax Identification Number

Equipment: tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the subgrantee for financial statement purposes, or \$10,000.

Environmental Assessment (EA): under NEPA, a concise public document prepared by an agency that briefly provides sufficient evidence and analysis to support its determination of whether to prepare an EIS or a FONSI. The EA includes the purpose and need for the proposed action, a reasonable range of alternatives to the proposed action, the environmental impacts of the proposed action and alternatives, and a listing of agencies and persons consulted.

Environmental Impact Statement (EIS): under NEPA, a detailed written statement prepared by an agency if a proposed action will significantly affect the quality of the human environment. The decision to prepare an EIS is based on the agency's determination that the potential impact of a proposed action is significant, or the results of an EA indicate significant impacts. For more information, see https://broadbandusa.ntia.gov/sites/default/files/2024-04/Guidance_on_NTIA_NEPA_Compliance_April_2024.pdf.

Expenditures: charges made by a subgrantee to a project or program for which federal and/or state funding is received, either directly or indirectly.

1. The charges may be reported on a cash or accrual basis as long as the methodology is disclosed and consistently applied.
2. For reports prepared on a cash basis, expenditures are the sum of:
 - a. Cash disbursements for direct charges for property and services;
 - b. The amount of indirect expense charged;
 - c. The value of third-party in-kind contributions applied; and
 - d. The amount of cash advance payments and payments made to subgrantees.
3. For reports prepared on an accrual basis, expenditures are the sum of:
 - a. Cash disbursements for direct charges for property and services;
 - b. The amount of indirect expense incurred;
 - c. The value of third-party in-kind contributions applied; and
 - d. The net increase or decrease in the amounts owed by the subgrantee for:
 - i. Goods and other property received;
 - ii. Services performed by employees, contractors, subgrantee, and other payees; and
 - iii. Programs for which no current services or performance are required, such as annuities, insurance claims, or other benefit payments.

Extremely High-Cost Threshold (EHCT): NBEAD subsidy cost per location to be utilized during the subgrantee selection process above which NBO may decline to select a proposal if use of an alternative technology meeting the technical requirements would be less expensive. The EHCT is the minimum cost to serve per location, where if the cost to serve a location

with a fiber to the premises (FTTP) solution exceeds the state's threshold rate, alternative solutions that still meet NBEAD requirements exclusive of fiber can be accepted.

Federal Communications Commission Registration Number (FRN): FCC registration number; 10-digit number issued by Federal Communications Commission (FCC), including the leading zeroes.

Federal Interest: for purposes of [2 CFR 200.330](#) or when used in connection with the acquisition or improvement of real property, equipment, or supplies under a NBEAD subgrant, the dollar amount that is the product of the:

1. The percentage of federal participation in the total cost of the real property, equipment, or supplies; and
2. Current fair market value of the property, improvements, or both, to the extent the costs of acquiring or improving the property were included as project costs.

Federal Interest Period: the federal interest in real property and equipment acquired or improved with NBEAD subgrant funds is 10 years from the year in which the subgrant for a project has been closed out. If a subgrant ends any time in 2029, for example, the federal interest period will run through December 31, 2039.

Federal Tax Identification Number (FTIN): for organizations, the employer identification number.

Finding of No Significant Impact (FONSI): under NEPA, a document prepared by an agency briefly presenting the reasons why an action not otherwise categorically excluded will not have a significant effect on the human environment and for which an EIS therefore will not be prepared. The FONSI shall include the EA or a summary of it and shall note any other environmental documents related to it.

For-profit Organization: generally means an organization or entity organized for the purpose of earning a profit. The term includes but is not limited to:

1. An S corporation incorporated under subchapter S of the Internal Revenue Code;
2. A corporation incorporated under another authority;
3. A partnership;
4. A limited liability company or partnership; and
5. A sole proprietorship.

Fraud: an attempt to obtain something valuable through intentional misrepresentation. An example of fraud would be an individual stealing money by directing contracts to bogus companies.

Fringe Benefits: allowance and services provided by employers to their employees as compensation in addition to regular salaries and wages; including but not limited to costs of leave (e.g., vacation, family-related, sick, or military), employee insurance, pensions, and unemployment benefits.

Full Subgrant Execution: for the purposes of NBEAD, the term used to reference the date on which subgrants are signed by NBO. This is also the beginning of the period of performance

for the subgrant, and subgrantees will have four (4) years from this date to complete their NBEAD project.

High-Cost Area: an unserved area in which the cost of building out broadband service is higher, as compared with the average cost of building out broadband service in unserved areas in the US, incorporating factors that include (I) the remote location of the area; (II) the lack of population density of the area; (III) the unique topography of the area; (IV) a high rate of poverty in the area; or (V) any other factor identified that contributes to the higher cost of deploying broadband service in the area. For purposes of defining “high-cost area,” the term “unserved area” means an area in which not less than 80% of broadband-serviceable locations are unserved locations. High-cost areas may only be designated by NTIA.

High Poverty Areas: areas in which the percentage of individuals with a household income that is at or below 150% of the federal poverty level applicable to a family of the size involved (as determined under Section 673(2) of the Community Services Block Grant Act ([42 U.S.C. § 9902\(2\)](#)) is higher than the national percentage of such individuals. See [https://data.census.gov/map/040XX00US31,31\\$0500000_050XX00US31173/ACSST1Y2023/S1701/S1701_C03_001E?q=Number](https://data.census.gov/map/040XX00US31,31$0500000_050XX00US31173/ACSST1Y2023/S1701/S1701_C03_001E?q=Number).

Indian Tribe: any Indian Tribe, band, nation, or other organized group or community, including any Alaska Native village or regional or village corporation as defined in or established pursuant to the Alaska Native Claims Settlement Act ([43 U.S.C. Chapter 33](#)), which is recognized as eligible for the special programs and services provided by the US to Indians because of their status as Indians. See [25 U.S.C. 5304\(e\)](#). This includes any Indian Tribe identified in the annually published Bureau of Indian Affairs list of “[Indian Entities Recognized and Eligible to Receive Services](#)” and other entities that qualify as an Alaska Native village or regional village corporation as defined in or established pursuant to the Alaska Native Claims Settlement Act.

Indirect Cost: costs incurred for a common or joint purpose benefitting more than one cost objective and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

Infrastructure Investment and Jobs Act (IIJA): legislation focused on ensuring that every address in the US and its Territories has access to high-speed internet; improving roads, bridges, and rails; expanding access to clean drinking water; addressing the climate crisis and advancing environmental justice; and investing in communities that have historically been underserved.

Intangible Property: property having no physical existence, such as trademarks, copyrights, data (including data licenses), websites, IP licenses, trade secrets, patents, patent applications; and property such as loans, notes and other debt instruments, lease agreements, stocks and other instruments of property ownership of either tangible or intangible property, such as intellectual property, software, or software subscriptions or licenses.

Internal Control: processes designed and implemented by subgrantees to provide reasonable assurance regarding the achievement of objectives in the following categories:

- a. Effectiveness and efficiency of operations;

- b. Reliability of reporting for internal and external use; and
- c. Compliance with applicable laws and regulations.

Ineligible Costs: project costs that may not be paid using NBEAD grant funds. If a subgrantee's budget proposes to use any portion of the subgrant funds for any ineligible cost, the subgrantee must revise its budget to remove such costs.

Irrevocable Letter of Credit (ILOC): a financial document issued by a bank or financial institution that guarantees payment to a beneficiary, provided that specific conditions are met. It is often used in transactions where payment assurance is required, such as construction or service agreements.

Just and Reasonable Wholesale Rates: for projects planning to offer nondiscriminatory access to and use of its network on a wholesale basis to other providers seeking to provide broadband service to end-user locations, at just and reasonable wholesale rates for the useful life of the subsidized network assets: rates that include a discount from the provider's retail rates reflecting the costs that the subgrantee avoids by virtue of not providing retail service to the end user location (including, for example, marketing, billing, and collection-related costs).

Last Mile Infrastructure: the physical part of a broadband network that connects a home or business to a service provider's network.

Liquidated: an expense or obligation is considered liquidated when it the purchase has been made, the service has occurred, and the payment has been made.

Major Program: a federal program determined by the auditor to be a major program in accordance with [2 CFR 200.518](#) or a program identified as a major program by a federal agency or pass-through entity in accordance with [2 CFR 200.503\(e\)](#).

Management Decision: the federal agency's or pass-through entity's written determination, provided to the subgrantee, of the adequacy of the subgrantee's proposed corrective actions to address the findings based on its evaluation of the audit findings and proposed corrective actions.

Match: matching funds or match is the portion of a project's costs not covered by federal funds. Matching funds must be accounted for in the same way direct project funds are tracked.

- In-kind match is non-cash donations of property, goods, or services, which benefit a federally assisted project, and which may count toward satisfying the non-federal matching requirement of a project's total budgeted costs when such contributions meet certain criteria. In-kind match may include third-party in-kind contributions and may include materials and services provided by the subgrantee or partner to support the project, such as space rental, utilities, and administrative support services. In-kind match contributions must be allowable and allocable project expenses (e.g., costs directly chargeable to the project).
- Cash match is cash paid by the subgrantee from its own, non-federal resources to support the project, and may include costs such as those for project-related staff salaries, consultant fees, and travel.

May: denotes discretion.

Middle Mile Infrastructure: (A) includes any broadband infrastructure that does not connect directly to an end-user location, including a CAI; and (B) includes—(i) leased dark fiber, interoffice transport, backhaul, carrier-neutral internet exchange facilities, carrier-neutral submarine cable landing stations, undersea cables, transport connectivity to data centers, special access transport, and other similar services; and (ii) wired or private wireless broadband infrastructure, including microwave capacity, radio tower access, and other services or infrastructure for a private wireless broadband network, such as towers, fiber, and microwave links.

Minority Business Enterprise (MBE): per [15 USC 1691c-2\(h\)\(5\)](#), a business enterprise that is not less than 51% owned by one or more socially or economically disadvantaged individuals; and the management and daily business operations of which are controlled by one or more socially or economically disadvantaged individuals.

Modified Total Direct Cost (MTDC): all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$50,000 of each subgrant (regardless of the period of performance of the subgrants under the award). MTDC excludes equipment, capital expenditures, rental costs, tuition remission, scholarships and fellowships, participant support costs, and the portion of each subgrant in excess of \$50,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs and with the approval of the cognizant agency for indirect costs.

Must: denotes the imperative, required, compulsory, or obligatory.

National Environmental Policy Act (NEPA): legislation requiring federal agencies to consider the environmental impacts of their proposed actions and reasonable alternatives to those actions (see [42 USC 4321 et seq.](#)).

National Historic Preservation Act (NHPA): legislation focused on preserving historic and archaeological sites in the US (see [54 USC. § 300101 et seq.](#)).

National Institute of Standards and Technology (NIST): division of the Department of Commerce that serves as the grants officer for the federal BEAD program.

National Telecommunications and Information Administration (NTIA): division of the Department of Commerce responsible for oversight of BEAD funding across the US and its Territories.

Nebraska Broadband Equity, Access, and Deployment program (NBEAD): the program created to distribute the BEAD funds awarded to Nebraska.

Nebraska Broadband Office (NBO): the unit of state government tasked with distributing and administering the BEAD funding allocated to Nebraska.

Non-Traditional Broadband Provider: an electric cooperative, nonprofit organization, public-private partnership, public or private utility, public utility district, Tribal entity, or local

government (including any unit, subdivision, authority, or consortium of local governments) that provides or will provide broadband services.

Obligated: subgrant funds are considered obligated when a subgrantee incurs a legally binding commitment to purchase something. For example:

- a. For personal services (e.g., by employees): when the services are performed.
- b. For travel: when the travel is taken.
- c. For acquisition of real property: when a binding commitment to acquire the property is made.
- d. For services performed by a contractor: when a binding commitment to obtain the services is made.

Open Access: refers to an arrangement in which the subgrantee offers nondiscriminatory access to and use of its network on a wholesale basis to other providers seeking to provide broadband service to end-user locations, at just and reasonable wholesale rates (see above) for the useful life of the subsidized network assets (see below).

Organizational Application: for the purposes of NBEAD, the term used to reference the first part of the NBEAD application process, which focuses on information about the applicant organization and its experiences with state and federal funding.

Other Projects: involves technologies other than end-to-end fiber optic architecture to end-user premises, including cable modem/HFC, DSL, terrestrial LFW; and alternative technologies such as ULFW and LEO satellite, or some combination of two or more of these technologies.

Pass-through Entity: a grantee or subgrantee that provides a subgrant to a subgrantee (including lower tier subgrantees) to carry out part of a federal program. The authority of the pass-through entity under this part flows through the subgrant agreement between the pass-through entity and subgrantee. In the case of NBEAD, NBO is the pass-through entity. Federal funding is allocated to NBO for, in large part, distribution to subgrantees.

Payment Bond: executed in connection with a contract to assure payment as required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

Performance Bond: executed in connection with a contract to secure fulfillment of all the contractor's requirements under such contract.

Period of Performance: total estimated time interval between the start of a subgrant and the planned end date, which may include one or more budget periods. Identification of the period of performance in the federal award to NBO or in the subgrant from NBO to the subgrantee, per [2 CFR 200.211\(b\)\(5\)](#), does not commit the awarding agency to fund the award beyond the currently approved budget period.

Permitting: process of obtaining the necessary approvals and licenses from local, state, or federal authorities before beginning a project. This process ensures that all activities comply with applicable laws, regulations, and safety standards.

Persistent Poverty County: one that has had poverty rates of 20% or greater for at least 30 years as calculated by the Economic Research Service in the Department of Agriculture. See <https://www.census.gov/library/publications/2023/acs/acs-51.html>.

Pre-award Costs: costs incurred before the start date of a subgrant directly pursuant to the negotiation and in anticipation of the subgrant where such costs are necessary for efficient and timely performance of the scope of work. These costs are allowable only to the extent that they would have been allowed if incurred after the start date of the subgrant and only with the written approval of NBO. Pre-award costs are not allowed under NBEAD.

Prior Approval: written approval obtained in advance by an authorized official of NTIA or NBO of certain costs or programmatic decisions.

Priority Project: a NBEAD project that will provision service via end-to-end fiber-optic facilities to each end-user premises.

Program Income: gross income earned by a subgrantee that is directly generated by a supported activity or earned as a result of the federal award during the period of performance except as provided in [2 CFR 200.307\(c\)](#). Program income includes but is not limited to income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, and license fees. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. See [2 CFR 200.407](#).

Project: under BABA, undertaking by a subgrantee to construct and deploy infrastructure for the provision of broadband service.

Project Application: for the purposes of NBEAD, the term used to reference the second portion of the NBEAD application process, which focuses on details of specific projects targeting individual DPAs.

Qualifying Broadband:

1. To non-CAI locations: RBS with (i) a speed of not less than 100 Mbps for downloads; and (ii) a speed of not less than 20 Mbps for uploads; and (iii) latency less than or equal to 100 milliseconds.
2. To CAI locations: RBS with a speed of not less than 1 Gbps for downloads and uploads alike and latency less than or equal to 100 milliseconds.

Questioned Cost:

1. An amount, expended or received from a subgrant, that in the auditor's judgment:
 - a. Is noncompliant or suspected noncompliant with federal statutes, regulations, or the terms and conditions of the subgrant;
 - b. At the time of the audit, lacked adequate documentation to support compliance; or
 - c. Appeared unreasonable and did not reflect the actions a prudent person would take in the circumstances.
2. The questioned cost amount under (1)(b) is calculated as if the portion of a transaction that lacked adequate documentation were confirmed noncompliant.

3. There is no questioned cost solely because of:
 - a. Deficiencies in internal control; or
 - b. Noncompliance with the reporting type of compliance requirement (described in the compliance supplement) if this noncompliance does not affect the amount expended or received from the subgrant.
4. A known questioned cost is one specifically identified by the auditor. Known questioned costs are a subset of likely questioned costs.
5. A likely questioned cost is the auditor's best estimate of total questioned costs, not just the known questioned costs. Likely questioned costs are developed by extrapolating from audit evidence obtained, for example, by projecting known questioned costs identified in an audit sample to the entire population from which the sample was drawn. In evaluating the effect of questioned costs on the opinion on compliance, the auditor considers the likely questioned costs, not just the known questioned costs.

Real Property: land, including land improvements, structures, and appurtenances thereto, and legal interests in land, including fee interest, licenses, rights of way, and easements. Real property excludes moveable machinery and equipment.

Reasonable Costs: costs that, in their nature and amount, do not exceed those which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration must be given to:

- a. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the subgrantee or the proper and efficient performance of the subgrant.
- b. The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; federal, state, local, tribal, and other laws and regulations; and terms and conditions of the subgrant.
- c. Market prices for comparable goods or services for the geographic area.
- d. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the subgrantee, its employees, where applicable its students or membership, the public, the state government, and the federal government.
- e. Whether the subgrantee significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the subgrant's cost.

Reliable Broadband Service: broadband service delivered via one of the following:

- fiber-optic technology (*BDC technology code 50*)
- cable modem/hybrid fiber-coaxial (HFC) technology (*technology code 40*)
- digital subscriber line (DSL) technology (*technology code 10*)
- terrestrial fixed wireless technology utilizing entirely licensed spectrum (*includes spectrum licensed by rule*) or using a hybrid of licensed and unlicensed spectrum (*technology codes 71 and 72*)

Request for Applications (RFA): for the purposes of NBEAD, the term used to reference the document that describes the procedures and processes applicants must follow to access NBEAD funding.

Right of Way: legal right to pass through property owned by another party. It typically refers to the land or corridor designated for specific uses, such as roads, utilities, or railroads, allowing for the installation and maintenance of infrastructure.

Satellite: for the purposes of NBEAD, the term used to reference broadband technology that is otherwise called space-based, wireless satellite, next-generation, low orbit, geostationary, antenna, telecommunications, or remote sensing technologies.

Shall: denotes the imperative, required, compulsory or obligatory.

Should: indicates an expectation.

Single Audit: an independent audit that verifies whether an organization is using federal funds in compliance with federal requirements.

Small Business: a business so designated by the Small Business Administration. For details, see the SBA's website: <https://www.sba.gov/federal-contracting/contracting-guide/size-standards>

Stipulation: requirement placed on a provisional NBEAD subgrant by NBO.

Subgrant: for the purposes of NBEAD, the term used for an award provided by NBO to a subgrantee for the subgrantee to contribute to the goals and objectives of the project by carrying out part of the BEAD award received by NBO. It does not include payments to a contractor, beneficiary, or participant. A subgrant may be provided through any form of legal agreement consistent with criteria in with [2 CFR 200.331](#).

Subgrantee: for the purposes of NBEAD, the term used for an entity that receives a subgrant from NBO to carry out part of a federal award. The term subgrantee does not include a beneficiary or participant. A subgrantee may also be a recipient of other federal awards directly from a federal agency.

Supplant: replace; take the place of.

Supplement: add an extra amount to; enhance.

Supplies: tangible personal property having a useful life of less than one year and a per-unit acquisition cost of less than \$10,000. Computing device are supplies if the acquisition cost is below the lesser of the capitalization level established by the grantee or subgrantee for financial statement purposes or \$10,000, regardless of the length of its useful life.

Tangible Personal Property: property of any kind, except real property, that has physical existence, including equipment and supplies. It does not include copyrights, patents or securities.

Taxes: Social Security and Medicare contributions made by employers; the amounts match what is withheld from employee paychecks, and both amounts are remitted to the federal government; also includes worker's compensation, federal unemployment, and state unemployment.

Third-party In-kind Contributions: the value of non-cash contributions (i.e., property or services) that:

1. Benefit a project or program funded by a federal award; and
2. Are contributed by non-federal third parties, without charge, to a subgrantee under a federal award.

Tribal Lands:

1. Any land located within the boundaries of—
 - a. An Indian reservation, pueblo, or rancharia; or
 - b. A former reservation within Oklahoma;
2. Any land not located within the boundaries of an Indian reservation, pueblo, or rancharia, the title to which is held—
 - a. In trust by the US for the benefit of an Indian Tribe or an individual Indian;
 - b. By an Indian Tribe or an individual Indian, subject to restriction against alienation under laws of the US; or
 - c. By a dependent Indian community;
3. Any land located within a region established pursuant to section 7(a) of the Alaska Native Claims Settlement Act ([43 USC § 1606\(a\)](#));
4. Hawaiian Home Lands, as defined in section 801 of the Native American Housing Assistance and Self-Determination Act of 1996 ([25 USC § 4221](#)); or
5. Those areas or communities designated by the Assistant Secretary of Indian Affairs of the Department of the Interior that are near, adjacent, or contiguous to reservations where financial assistance and social service programs are provided to Indians because of their status as Indians; and the term.

Tribal Government: the governing body of any Indian or Alaska Native Tribe, band, nation, pueblo, village, community, component band, or component reservation, individually recognized (including parenthetically) in the list published most recently as of the date of enactment of this Act pursuant to section 104 of the Federally Recognized Indian Tribe List Act of 1994 ([25 USC § 5131](#)).

Tribal Organization: the recognized governing body of any Indian tribe; any legally established organization of Indians which is controlled, sanctioned, or chartered by such governing body or which is democratically elected by the adult members of the Indian community to be served by such organization and which includes the maximum participation of Indians in all phases of its activities.

Tribal Resolution of Consent: requirement for projects that focus on or pass through tribal lands; may follow the Tribal Government’s standard format and must include:

- The appropriate Authorized Organization Representative signatures;
- Come from each Tribal Government governing authority (i.e., the Tribal Council), and/or other governing body, upon whose Tribal Lands the infrastructure will be deployed;
 - Applies to tribes specified in the Federally Recognized Indian Tribal List Act of 1994.
- Reference the BEAD NOFO and be dated after the approval of NBO’s Initial Proposal;
- The relevant context on the planned broadband deployment including: The entities that will deploy and operate the network;
 - The broadband technologies that will be deployed on Tribal Lands;
 - The timeframe of the agreement; and
 - A description of the land proposed for use as part of the proposed project;

- Identify whether the land is owned, held in Trust, land held in fee simple by the Tribe, or land under a long-term lease by the Tribe;
 - If owned, identify the landowner; and
 - Provide a commitment in writing from the landowner authorizing the applicant's use of that land for the proposed project; and
- Appears complete.

Underground: for the purposes of NBEAD, the term used to reference broadband technology that is installed underground, as underground construction, buried fiber, subterranean, trenched, or bored.

Underserved BSL: a broadband-serviceable location that is:

1. not an unserved location, and
2. that the Broadband DATA Maps show as lacking access to RBS offered with
 - a. a speed of not less than 100 Mbps for downloads; and
 - b. a speed of not less than 20 Mbps for uploads; and
 - c. latency less than or equal to 100 milliseconds.

Unique Entity Identifier (UEI): a unique number assigned to all entities (public and private companies, individuals, institutions, or organizations) who register to do business with the federal government. The UEI is the non-proprietary identifier requested in and assigned by the System for Award Management ([SAM.gov](https://sam.gov)).

Unliquidated Financial Obligation: financial obligations incurred by the subgrantee but not paid (liquidated) for financial reports prepared on a cash basis. For reports prepared on an accrual basis, these are financial obligations incurred by the subgrantee but for which expenditures have not been recorded.

Unobligated Balance: the amount of funds under a subgrant that the subgrantee has not obligated. The amount is computed by subtracting the cumulative amount of the subgrantee's unliquidated financial obligations and expenditures under the subgrant from the cumulative amount of funds NBO authorized the subgrantee to obligate.

Unserved BSL: a broadband-serviceable location that the Broadband DATA Maps show as

1. having no access to broadband service, or
2. lacking access to RBS offered with
 - a. a speed of not less than 25 Mbps for downloads; and
 - b. a speed of not less than 3 Mbps for uploads; and
 - c. latency less than or equal to 100 milliseconds.

Useful Life of a Network Asset/Project Property: see federal interest period.

Waste: the misuse of funds or resources through excessive or nonessential expenditures. An example of waste is a program manager purchasing overpriced equipment that could have been purchased for a lesser price at a different company.

Will: Denotes the imperative, required, compulsory, or obligatory.

Women's Business Enterprise (WBE): per [15 USC 1691c-2\(h\)\(6\)](#), a business at least 51% owned and controlled by women who are US citizens, and in which women manage day-to-day operations and make long-term decisions.