

SUBGRANTEE REPORTING POLICY

Nebraska Broadband Office

July 2025

Under federal grants management rules, the Nebraska Broadband Office (NBO) has 30 days from the end of each six-month federal grant reporting period to complete and submit Semi-Annual Reports (SARs) to program funders. For programs that involve subgrantees, such as Broadband Equity, Access, and Deployment (BEAD), SARs will necessarily include information on funded projects. Therefore, deadlines for subgrantee submission of reports to NBO will be set at 15 days after the end of the reporting period.

In the event that a subgrantee is unable to complete and submit a report(s) by the deadline, NBO reserves the right to amend its SARs as necessary.

For Nebraska Broadband Equity, Access, and Deployment (NBEAD) and other subgrantees, reimbursement of costs will be dependent on submission and approval of narrative and financial reporting, from the beginning of the project through closeout. For each quarterly reporting period, subgrantees will update NBO on their progress toward project goals and milestones, which may include but not be limited to:

- Eligible activities carried out during the reporting period;
- Property and equipment purchased;
- Status of each project milestone;
- Location-specific data;
- Identification of new locations served within the project area and service taken;
- Description of the types of facilities that have been constructed and installed;
- Tracking of expenditures against budgeted amounts; and
- Match expended.

Reporting will be submitted by subgrantees every quarter, using standard calendar quarters, which is also supportive of reporting aligned with both the federal and Nebraska state fiscal years. Quarterly reporting is necessary to ensure timely communication about challenges, progress, barriers, and other information about the funded project(s). Such communication will support NBO's

efforts to address challenges as soon as possible and facilitate completion of each project within the agreed-upon timeline.

Report due dates for the original NBEAD four-year deployment timeline and any potential extensions will follow the cadence outlined below. Timelines for reporting may be adjusted based on subgrant execution dates, but the cadence will follow this outline.

<i>NBEAD Reporting & Reimbursement Schedule: Deployment Projects</i>	
<i>Period covered</i>	<i>Due date</i>
January 1 - March 31	April 15
April 1 - June 30	July 15
July 1 - September 30	October 15
October 1 - December 31	January 15

Reporting on NBEAD-funded subgrants shall be completed in the Submittable portal, using the forms and formats provided by NBO. Reimbursement will be based on submission of narrative and financial reports that will be assessed for completeness and reasonableness in the context of the timeline and project. Disconnects, irregularities, or other issues discovered in the reports will be addressed with subgrantees prior to approval of reimbursement. If costs are found to be [unsupported and/or inappropriate](#), they will be disallowed. Once a report is determined to be complete, the reimbursement process will immediately be initiated.

Once the deployment stage of each non-LEO-based NBEAD-funded subgrant is complete, the focus of reporting will shift to monitoring for the duration of the federal interest period, defined as 10 years from the end of the year in which the deployment project was completed. Reporting during the federal interest period will be due semi-annually, on the following schedule.

<i>NBEAD Reporting Schedule: Federal Interest Period</i>	
<i>Period covered</i>	<i>Due date</i>
January 1 - June 30	July 15
July 1 - December 31	January 15

To encourage timely reporting and progress toward achievement of project milestones, NBO has created a risk management plan, which includes a series of escalating steps to be used to address problems that may be encountered in the implementation and administration of NBEAD-funded subgrant projects. These steps include withholding of payments, disallowance of reimbursement amounts requested, imposition of corrective action plans, and clawback of funds. The plan is detailed at NBO's *Risk Management Policy*. NBO will be the entity responsible for determining when clawback of funding should be implemented.

This policy is effective as of the date of signature, below.

A handwritten signature in black ink, appearing to be 'P. Haggerty', is written over a horizontal line.

Patrick Haggerty, Director
Nebraska Broadband Office

Date: 7-25-25