



# BROADBAND EQUITY, ACCESS, AND DEPLOYMENT (BEAD) PROGRAM

FINAL PROPOSAL FUNDING REQUEST  
GUIDANCE

U.S. DEPARTMENT OF COMMERCE  
NATIONAL TELECOMMUNICATIONS AND  
INFORMATION ADMINISTRATION

AUGUST 2025

# FINAL PROPOSAL FUNDING REQUEST OVERVIEW

*Note: This document is intended solely to assist recipients in better understanding the Broadband Equity, Access, and Deployment (BEAD) Program and the requirements set forth in the Infrastructure Investment and Jobs Act, [Notice of Funding Opportunity \(NOFO\)](#), as modified by the [BEAD Restructuring Policy Notice \(RPN\)](#). This document does not and is not intended to supersede, modify, or otherwise alter applicable statutory or regulatory requirements, the terms and conditions of the award, or the specific application requirements set forth in the NOFO not modified by the RPN. In all cases, statutory and regulatory mandates, the terms and conditions of the award, and follow-on policies and guidance, shall prevail over any inconsistencies contained in this document.*

## INTRODUCTION

The purpose of this document is to outline the National Telecommunications and Information Administration (NTIA) **Final Proposal Funding Request (FPFR)** guidance for each Eligible Entity, to assist each Eligible Entity in submitting a quality FPFR for the BEAD Program.

The FPFR is a required submission that includes requirements set forth by NTIA and NIST to request access to BEAD funds pursuant to 47 U.S.C. § 1702(e)(4)(D)(ii)(III). See *also* BEAD NOFO page 47. The Eligible Entity's Final Proposal submission and FPFR submission must be consistent with each other. In other words, all requested uses of funds in the FPFR must reflect the information provided in the Final Proposal.

The FPFR submission consists of a consolidated budget form and an associated project plan/narrative to support the implementation of the Final Proposal. Each Eligible Entity will be required to submit these two documents as separate attachments and upload them as part of the Final Proposal package using the NTIA Grants Portal (NGP).

## KEY SUBMISSION DATES AND ELECTRONIC SUBMISSION REQUIREMENT

Eligible Entities must submit the Final Proposal Funding Request via the [NTIA Grants Portal](https://grants.ntia.gov), which can be accessed at <https://grants.ntia.gov>. The Eligible Entity is strongly encouraged to utilize the support of its assigned Federal Program Officer for informal reviews and feedback when drafting the FPFR. The Eligible Entity is also strongly encouraged to use NTIA's technical assistance documents. If the Eligible Entity needs further technical assistance, it is encouraged to contact its Federal Program Officer. Upon completion of the FPFR and submission to the NTIA Grants Portal, the NTIA Grants Portal will send an email to the Authorized Organization Representative with a date- and time-stamped confirmation of submission. **NTIA will not accept Final Proposal Funding Requests via email, fax, or postal mail.**

The Final Proposal Funding Request includes two documents:

- Project Plan/Narrative; and
- Consolidated Budget Form.



The contents of the FPFR must be updated from the approved Initial Proposal Funding Request (IPFR). The updated information provided in the FPFR will be used to determine if the specific award conditions (SACs) placed on the Eligible Entity's award when the Initial Proposal and IPFR were approved can be lifted based on the information provided.

To ensure an expeditious review of the Final Proposal Funding Request, the Project Plan/Narrative must be submitted in the provided template as a Word document, and the Consolidated Budget Form must be submitted in the provided template as an Excel document. Failure to submit the information in the provided templates will result in FPFR processing delays.

## CONSIDERATIONS BEFORE YOU GET STARTED

The Final Proposal Funding Request must align to the activities in the Final Proposal. The FPFR accounts for an Eligible Entity's entire BEAD allocation (excluding Initial Planning Funds). If the Eligible Entity does not assign its full allocation to allowable administrative costs, programmatic costs (such as subgrantee selection or challenge process costs), or broadband deployment projects in the Final Proposal at the time of submission, it must note any remaining costs in the 'Other' tab of the Consolidated Budget Form and note them in the Project Narrative. These funds will be subject to a Specific Award Condition pending further NTIA guidance.



### IMPORTANT

The Project Plan/Narrative must align to the activities in the Final Proposal. The FPFR is intended to supersede and is a revision to the approved Initial Proposal Funding Request (IPFR). The FPFR accounts for an Eligible Entity's entire BEAD allocation (excluding Initial Planning Funds).

Each Eligible Entity is required to comply with all applicable provisions set forth in the following:

- **Infrastructure Investment and Jobs Act of 2021, Division F, Title I, Section 60102, Public Law 117-58, 135 Stat. 429 (Nov. 15, 2021):** The BEAD Program's authorizing statute.
- **BEAD Notice of Funding Opportunity:** NTIA issued the [BEAD NOFO](#) on May 13, 2022, describing the requirements of the BEAD Program.

- **BEAD Restructuring Policy Notice.** NTIA issued this [Policy Notice](#) on June 6, 2025 to modify and replace certain requirements outlined in the NOFO.
- **Uniform Administrative Requirements, Cost Principles and Audit Requirements:** Through 2 C.F.R. § 1327.101, the Department of Commerce adopted Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 C.F.R. Part 200, which apply to awards in this Program. Refer to <http://go.usa.gov/SBYh> and <http://go.usa.gov/SBg4>.
- **BEAD Policy Notice: Uniform Guidance Exceptions, Adjustments, and Clarifications:** NTIA issued this [Policy Notice](#) in December 2023 to tailor the application of related provisions the *Uniform Guidance* to the BEAD Program.
- **BEAD Letter of Credit Waiver:** NTIA issued this [Waiver](#) in October 2023 to provide guidance on a conditional programmatic waiver of the letter of credit.
- **[Department of Commerce Financial Assistance Standard Terms and Conditions:](#)** The Department of Commerce will apply the Financial Assistance Standard Terms and Conditions in effect on the date of award to each award in this Program. That version, dated November 12, 2020, is accessible at [Department of Commerce Financial Assistance Standard Terms and Conditions](#).
- **Department of Commerce Financial Assistance General Terms and Conditions:** The Department of Commerce sets out the general terms and conditions applicable to financial assistance awards. This version, dated October 1, 2024, is accessible at [Department of Commerce Financial Assistance General Terms and Conditions](#).
- **The Notice of Award and Administrative Letters** signed by the Grants Officer, which describes the requirements, including those listed above and other specific award conditions, incorporated into the award.

# FINAL PROPOSAL FUNDING REQUEST REQUIREMENTS

The following sub-sections describe the requirements associated with the two documents that encompass the Final Proposal Funding Request.

## *Project Plan/Narrative*

Each Eligible Entity is required to submit a project narrative that overviews how it intends to use awarded funds. The project narrative should be no longer than ten pages and must be aligned to the activities in the Final Proposal. The Eligible Entity will upload the narrative to the NTIA Grants Portal as a Microsoft Word document.

The project narrative should clearly articulate the intended use of funds; specifically:

- Funds used and to be used, directly or indirectly, for the administration of the grant (and thus subject to the statutory two percent cap—see [BEAD FAQs](#))<sup>1</sup>;
- Funds used and to be used for administrative purposes, other than the administration of the grant;
- Funds used and to be used for programmatic use; and
- Funds eligible for use in connection with subgrants for last-mile broadband deployment.

If the Eligible Entity does not assign its full allocation to the uses listed above at the time of Final Proposal submission, it must note any remaining funds in the Project Narrative. These funds will be subject to a Specific Award Condition pending further NTIA guidance.

For each of the uses of funds, the project narrative should include:

- A clear and compelling description of the use of funds (e.g., salaries for grant administration personnel to carry out the BEAD Program; contract with specified contractor to conduct the Challenge Process; last-mile broadband deployment projects);
- The intended outcomes and their relationship to the BEAD Program (e.g., carry out the administration of the BEAD Program; conduct a successful Challenge Process; provide qualifying broadband service to unserved and underserved;);

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<sup>1</sup> **Important note:** The two percent calculation is based on the BEAD grant amount received by the Eligible Entity, exclusive of any match.



- An **approximate timeline for completion** (e.g., over the course of the period of performance; within four months following obligation of awarded funds; following completion of the Challenge Process and the Subgrantee Selection Process); and
- The **parties responsible for implementation** (e.g., Government staff; contractor time not already covered by Initial Planning Funds; subrecipient (i.e., subgrantee) to be determined during the Subgrantee Selection Process).
- The FPFR may include costs that have already been partially or wholly expended since the approval of the IPFR. The FPFR Project Narrative should identify **new or modified information from the IPFR**. The Eligible Entity should also make a note to indicate if other activities from the IPFR remain unchanged, but the Eligible Entity is not required to list every item from the IPFR that is unchanged.
- As a reminder, each Eligible Entity is **limited to 10 pages**, inclusive of graphics, tables, etc., for its Project Plan/Narrative.

## Consolidated Budget Form

Each Eligible Entity is required to submit a Consolidated Budget Form that must provide general budget information and detailed project costs. The Eligible Entity **must** download the Microsoft Excel file template (available at the [BroadbandUSA BEAD website](#)), fill in all required information, and upload the completed file to the NTIA Grants Portal. The upload must be provided as an Excel file and not converted to a PDF prior to upload. Submissions that are not in the provided template will not be accepted.

The Consolidated Budget Form includes 12 tabs. The first tab is the *Instructions and Summary* tab. For each of the following tabs, a-j, the Eligible Entity should provide the necessary budget information for each cost category. **Please read the instructions on each tab and review the example rows (text in red) for additional context before beginning.**

For Tabs a through i, the Eligible Entity should ensure:

- The Consolidated Budget Form (CBF) complete.
- The costs identified are aligned to the activities identified in the Project Plan/Narrative.
- The costs identified are allowable and in accordance with the funding restrictions listed in the NOFO, the BEAD Restructuring Policy Notice, and the cost principles identified in 2 C.F.R. Part 200.
- The costs identified are allocable (i.e., the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received) (see 2 C.F.R. 200.405) and reasonable (i.e., in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost) (see 2 C.F.R. 200.404).
- The costs identified are in the correct cost categories (e.g., Personnel, Travel, Equipment, etc.).
- The justification for each of the costs identified clearly articulates if costs are expected to be used for:
  - Funds used and to be used, directly or indirectly, for the administration of the grant (and thus subject to the statutory two percent cap);
  - Funds used and to be used for administrative purposes, other than the administration of the grant;



- Funds used and to be used for programmatic use; and
- Funds eligible for use in connection with subgrants for last-mile broadband deployment.

It is the Eligible Entity's responsibility to determine whether a cost is an expense "relating (directly or indirectly) to the administration of the grant" under Section 60102(d)(2) of the Infrastructure Act, and thus subject to the statutory two percent cap on those costs. The Eligible Entity must account for these costs appropriately, document them sufficiently, and make such documentation available to NTIA and NIST if requested.

Please note that throughout the document, blue colored cells contain instructions, headers, or summary calculations which should not be modified. **The Eligible Entity should only populate blank, white cells.** The Eligible Entity may insert additional rows to Tabs 'a' through 'i' for costs, as applicable; however, formulas/calculations may need to be adjusted by the preparer. Do not add rows to the Instructions and Summary tab or Tab 'j'.

The sub-sections below provide supplementary guidance on completing each of the Tabs in the Consolidated Budget Form.

### Tab Instructions and Summary

When filling out the Instructions and Summary Tab, please consider the following:

- Complete Tabs 'a' through 'j' before completing the Instructions and Summary Tab.
- After you enter the project costs identified for each category line item in tabs 'a'-'j' the totals will auto-populate the *Instructions and Summary* tab.
- Please note that the blue colored cells on the *Instructions and Summary* tab contain instructions, headers, or summary calculations which should not be modified. The Eligible Entity should only enter information into blank white cells. **Do not add rows to the Instructions and Summary Tab.**
- Identify if any expenses are subject to the two percent administrative cap in Column C.
- The direct costs subject to the administrative cap populate in Column D.
- To request indirect costs, Eligible Entities must identify what percentage of those costs count toward the statutory two percent cap. To calculate these costs, Eligible Entities should:

- *Step 1:* Identify the indirect cost rate and eligible costs/cost categories
- *Step 2:* Apply your indirect cost rate to the appropriate costs listed in Column D
- *Step 3:* Enter the value from Step 2 into Column E
  - For example:
    - *Step 1:* Eligible Entity ABC consults their Negotiated Indirect Cost Rate Agreement (NICRA) and determines it has a 22% indirect cost rate that can be used for personnel.
    - *Step 2:* ABC previously determined that they had personnel expenses totaling \$1,000 (Column C). ABC applies the 22% rate to the \$1,000. ( $.22 * \$1,000 = \$220$ )
    - *Step 3:* ABC enters \$220 into Column E

### Tab a. Personnel

When filling out the Personnel Tab, please consider the following:

- Only personnel costs for employees of the Eligible Entity should be included in the Personnel Tab. All personnel costs for subrecipients and contractors must be included under the Contractual or Subawards Tab.
- All personnel are identified by position title and not employee name.
- If a position is attributed to multiple employees (e.g., two technicians working two months), the number of employees for that position must be identified in parentheses after the position title (e.g., Technician (2)) in Column A.
- In the Justification of Need (Column J), identify the percentage of the personnel time that will be allocable to the two percent administrative cap. This percentage should also be entered into Column K. Please note:
  - Personnel time charged to the award must be for the BEAD Program only.
  - Personnel cannot exceed 100% of their time on all active projects (including other Federal awards or work unrelated to the BEAD Program).
  - If the personnel's time is already covered under the BEAD Planning funds, it should not be duplicated in the FPFR.
- In the Justification of Need (Column J), describe what is covered in fringe benefits. Fringe benefits are allowances and services provided to employees as

compensation in addition to regular salaries and wages. If a position will not receive fringe benefits, please note this, as well as why they are not receiving fringe benefits. Each position's fringe rate should be listed; do not provide the average fringe rate for all personnel. Complex calculations should be provided in the Additional Explanation section on the Personnel tab.

### Tab b. Travel

When filling out the Travel Tab, please consider the following:

- Only travel costs for employees of the Eligible Entity should be included in the Travel Tab. All travel costs for subrecipients and contractors must be included under the Contractual or Subawards Tab.
- Travel costs must be directly associated with this award and are necessary for performance of the project.
- Travel costs should remain consistent with travel costs incurred by an organization during normal business operations and be aligned to the organization's written travel policy. In absence of a written travel policy, organizations must follow the regulations prescribed by the General Services Administration (GSA).
- Each row represents an individual trip, the total of which is calculated in Column K. Please note that the number of days is inclusive of day of departure and day of return.
- Please note that Lodging (Column E), Flight (Column F), Vehicle (Column G), and Per Diem (Column H) are calculated per traveler. Mileage (Column I) and Miscellaneous (Column J) are cumulative and not calculated per traveler.
- In the Basis for Estimating Costs (Column L), the Eligible Entity must include as much information as it reasonably has available to them at the time of submission as part of this explanation.
- The Eligible Entity must identify the travel time that is allocable for the administration of the grant in Column M.

### Tab c. Equipment

When filling out the Equipment Tab, please consider the following:

- Only equipment, as defined by 2 C.F.R. 200.313, should be included in the Equipment Tab. Equipment means a single item of tangible, personal property (including information technology systems) having a useful life of more than one

year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$10,000. Supplies, as defined by 2 C.F.R. 200.453 (also see sub-section below), should go in the Supplies Tab. Equipment costs that are leased must be listed under the Other Tab.

- Equipment must be directly associated with this award and are necessary for performance of the project. If equipment will not be used solely for the BEAD Program, pro-rate accordingly.
- In the Basis of Cost, the Eligible Entity must include as much information as it reasonably has available to them at the time of submission as part of this explanation.
- The Eligible Entity must identify if the equipment is allocable for the administration of the grant in Column G.

#### Tab d. Supplies

When filling out the Supplies Tab, please consider the following:

- Only supplies, as defined by 2 C.F.R. 200.453, should be included in the Supplies Tab. Supplies means all tangible personal property other than those described in 200.313 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of either the capitalization level established by the non-Federal entity for financial statement purposes or \$10,000, regardless of the length of its useful life.
- Supplies must be directly associated with this award and are necessary for performance of the project. If supplies will not be used solely for the BEAD Program, pro-rate accordingly.
- Note that Supply items must be direct costs to the project at this budget category, and not duplicative of supply costs included in the indirect pool that is the basis of the indirect rate applied for this project. If supply items and costs are ambiguous in nature, contact your DOC contacts (i.e., Federal Program Officer (FPO), Grants Specialist) for proper categorization before filling out this section.
- In the Basis of Cost (Column E), the Eligible Entity must include as much information as it reasonably has available to them at the time of submission as part of this explanation.
- The Eligible Entity must identify if the supplies are allocable for the administration of the grant in Column G.

## Tab e.1 Contractual

When filling out the Contractual Tab, please consider the following:

- All costs for contractors should be included in the Contractual Table.
- Each Eligible Entity is responsible for making case-by-case determinations whether agreements it enters for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. Please refer to 2 CFR 200.331 Subrecipient and contractor determinations for more information on making a determination on subrecipient vs contractor.
  - A **subrecipients (i.e., subgrantee)** is a legal entity to which a subaward is made, whose performance is measured against whether the objectives of the Federal program are met, is responsible for programmatic decision making, must adhere to applicable Federal program compliance requirements, and uses the Federal funds to carry out a program (i.e., of the pass-through entity/State/Territory). All characteristics may not be present, and judgment must be used to determine subrecipient vs. contractor status.
  - A **contractor** is a legal entity contracted to provide goods and services within normal business operations, provides similar goods or services to many different purchasers, operates in a competitive environment, provides goods or services that are ancillary to the operation of the Federal program, and is not subject to compliance requirements of the Federal program. All characteristics may not be present, and judgment must be used to determine subrecipient vs. contractor status. List all contractors supplying commercial supplies or services used to support the project.
- In the Justification of Need (Column E), the Eligible Entity should use this space to provide evidence that the costs are directly associated with this award and are necessary for performance of the project. The Eligible Entity should also provide an expected timeline.
- In the Basis of Cost (Column F), the Eligible Entity must include as much information as it reasonably has available to them at the time of submission as part of this explanation.
- The Eligible Entity must identify if the contracts are allocable for the

administration of the grant.

- Include Project Name (Column B), Project Type (Column C), and Project ID (Column D) only if applicable.

## Tab e.2 Subawards

When filling out the Subawards Tab, please consider the following:

- All costs for subrecipients should be included in the Subawards tab.
- Each Eligible Entity is responsible for making case-by-case determinations whether agreements it enters for the disbursement of Federal program funds casts the party receiving the funds in the role of a subrecipient or a contractor. In determining whether an agreement between a pass-through entity and another non-Federal entity casts the latter as a subrecipient or a contractor, the substance of the relationship is more important than the form of the agreement. Please refer to 2 CFR 200.331 Subrecipient and contractor determinations for more information on making a determination on subrecipient vs contractor.
  - A **subrecipients (i.e., subgrantee)** is a legal entity to which a subaward is made, whose performance is measured against whether the objectives of the Federal program are met, is responsible for programmatic decision making, must adhere to applicable Federal program compliance requirements, and uses the Federal funds to carry out a program (i.e., of the pass-through entity/State/Territory). All characteristics may not be present, and judgment must be used to determine subrecipient vs. contractor status.
  - A **contractor** is a legal entity contracted to provide goods and services within normal business operations, provides similar goods or services to many different purchasers, operates in a competitive environment, provides goods or services that are ancillary to the operation of the Federal program, and is not subject to compliance requirements of the Federal program. All characteristics may not be present, and judgment must be used to determine subrecipient vs. contractor status. List all contractors supplying commercial supplies or services used to support the project.
- At the time of the submission of the FPFR, the Eligible Entity will have conducted its Subgrantee Selection Process for all last-mile broadband deployment projects. Accordingly, the Eligible Entity must provide the information below for each project.
- All available project information must match the associated columns in the

## Deployment Project Data CSV.

- Please see below for additional details and example text for each column of the Subrecipient tab:
  - **(Column A) Subrecipient Name/Organization:** Provide the name of the subrecipient associated with the UEI provided in the Deployment Project Data CSV.
  - **(Column B) Project Name:** Eligibility Entity assigned project name. This must match the Project Name provided in the Deployment Project Data CSV.
  - **(Column C) Project Type:** The Eligible Entity must indicate that the project type is deployment. This must be aligned with the Deployment Project Data CSV. Only deployment projects should be listed in the FPFR.
  - **(Column D) Project ID:** Eligible Entity assigned unique identifier. This must match the Project ID provided in the Deployment Project Data CSV.
  - **(Column E) Justification of Need:** Justifications should be concise and be written in such a way that someone not specifically familiar with the project can conceptually understand the rational, purpose and calculation of the anticipated costs identified. The specific items in the subrecipient budget(s) should not be explained here.
  - **(Column F) Basis of Cost and Breakdown:** The Eligible Entity must provide a basis of cost and breakdown for these costs. The Eligible Entity must include as much information as it reasonably has available to them at the time of submission as part of this explanation. The Eligible Entity should cross-reference relevant information submitted in its Final Proposal. The Eligible Entity should also note if it intends to grant a fixed price subaward (which should match the Fixed Amount Subaward provided in the Deployment Project Data CSV).
  - **(Column G) Subrecipient Costs:** Anticipated amount of BEAD funds used to complete the project, in USD (this should not include subrecipient cost sharing/matching). This must match the Projected BEAD Funding provided in the Deployment Project Data CSV.
  - **Subrecipient Cost Share/Matching:** Indicate if a project has matching funds. Except in certain specific circumstances described in the NOFO (e.g., projects in designated “high-cost areas” and other cases in which NTIA has waived the matching requirement), each Eligible Entity shall provide, require its subrecipient to provide, or provide in concert with its subrecipient,



matching funds of not less than 25 percent of project costs (see BEAD NOFO, Section II.3.B).

- **(Column H) Is Cost Share/Matching being provided?:** The Eligible Entity should indicate that cost share/matching will be provided or if a match waiver has been requested for this project (i.e., Yes or No).
- **(Column I) Total Match Value (\$):** The Eligible Entity should provide the total amount of cash and in-kind matching funds. This must match the sum of the Subgrantee Match, Federal Match, State Match, and Other Match in the Deployment Project Data CSV.
- **(Column J) Type (Cash or In Kind):** The Eligible Entity must indicate that the type of match from the dropdown list.
- **(Column K) Source:** The Eligible Entity must indicate the source. (i.e., Federal, State, Local, Other, Combination) If it is a Combination of both Cash & In Kind, please provide an Additional Explanation below the Subrecipient tab.
- **(Column L) If Federal Source, which Eligible Program(s)?:** If an Eligible Entity includes a Federal match, it must indicate the Federal source. This must match the Federal Match Source(s) in the Deployment Project Data CSV..<sup>2</sup> If the Eligible Entity is using multiple Federal sources as match, provide all sources in the Additional Explanation section below the Subrecipient tab.
- **(Column M) Tribal Resolution of Consent:** The Eligible Entity must indicate whether a Resolution of Consent has been obtained for projects on Tribal Lands and submitted with the Final Proposal. The Eligible Entity will indicate “N/A” if the project does not intersect with Tribal Lands.

## Tab f. Construction

When filling out the Construction Tab, please consider the following:

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<sup>2</sup> The Infrastructure Act expressly provides that matching funds for the BEAD Program may come from a federal regional commission or authority and from funds that were provided to an Eligible Entity or a subgrantee for the purpose of deploying broadband service under the Families First Coronavirus Response Act (Public Law 116-127; 134 Stat. 178); the CARES Act (Public Law 116-136; 134 Stat. 281), the Consolidated Appropriations Act, 2021 (Public Law 116-260; 134 Stat. 1182); or the American Rescue Plan Act of 2021 (Public Law 117-2; 135 Stat. 4), to the extent permitted by those laws.



- Only construction costs completed by the Eligible Entity should be included in the Construction Tab. Any construction work that is performed by a contractor or subrecipient must be included under the Contractual Tab or Subawards Tab, as applicable.
- **Important reminder:** An Eligible Entity may not undertake broadband deployment construction activities directly. Instead, it must engage in a competitive subgrant process for these activities, so any such activities must be classified under the Subawards Tab. As such, NTIA and NIST expect that the Eligible Entity generally will not propose deployment-related construction activities in the FPFR and any such activities proposed will be thoroughly scrutinized.
- Construction costs must be directly associated with this award and are necessary for performance of the project.

### Tab g. Other

When filling out the Other Tab, please consider the following:

- Required direct cost items that do not fit clearly into other categories should be included in the Other tab. These costs should not be duplicated in indirect costs (e.g., tuition costs, printing costs, equipment lease costs, etc.).
- If the Eligible Entity does not assign its full allocation to broadband deployment projects in its Final Proposal at the time of submission, it must note any remaining costs in the 'Other' tab in a single row.
- In the Basis of Cost (Column F), the Eligible Entity must include as much information as it reasonably has available to them at the time of submission as part of this explanation.
- The Eligible Entity must identify if the Other costs are allocable for the administration of the grant.
- Include Project Name, Project Type, and Project ID only if applicable.

### Tab h. Indirect

When filling out the Indirect Tab, please consider the following:

- Indirect (facilities & administrative (F&A)) costs are those costs incurred for a common or joint purpose benefiting more than one cost objective and are not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

- Any Eligible Entity requesting indirect costs that receives more than \$35 million in direct Federal funding must submit an indirect cost rate proposal to its cognizant agency for indirect costs and may not use the de minimis indirect cost rate.
- The requirements for determining the relevant cognizant agency and for developing and submitting indirect (F&A) cost rate proposals and cost allocation plans are contained in 2 CFR 200.414 and in Appendices III - VII to 2 CFR Part 200. For additional guidance on preparing indirect cost proposals, please review the Department of Labor's Guide for Indirect Cost Determination at: <https://www.dol.gov/oasam/boc/dcd/np-comm-guide.htm>. Section I.B and I.C lists the various types of indirect cost rates and the circumstances under which such rates would apply. The guide also addresses common indirect cost problems and contains useful FAQs.
- The indirect rate should be applied to both the Federal Share and Recipient Cost Share.
- The rates and how they are applied should not be averaged to get one indirect cost percentage. Complex calculations or rates that do not correspond to the below categories should be described/provided in the Additional Explanation section below. If questions exist, contact your DOC contacts (i.e., FPO, Grants Specialist) before filling out this section. Indirect costs that are related to the administration of the Eligible Entity's grant count toward the statutory two percent cap. By their nature, indirect costs are those recipient costs that are not directly associated with the recipient's execution of its grant-funded project, but that are necessary to the operation of the organization and the performance of its programs. An Eligible Entity should describe the types of indirect costs that it will charge to the grant. An Eligible Entity can never double-charge a cost as both a direct and an indirect administrative cost. The budget provided by the Eligible Entity must explain how it will account for direct and indirect personnel costs charged to the grant with the statutory two percent cap (see BEAD FAQs). **It is the Eligible Entity's responsibility to determine whether its indirect costs include such expenses subject to the cap, and account for them appropriately in the Instructions and Summary Tab. The Eligible Entity must document such accounting and make it available to NTIA and NIST if requested.**

If indirect costs are included in the proposed budget, and it has not already been provided to Grants Specialist to be included in the system of record, the grant recipient must provide a copy of the approved negotiated agreement if this rate was negotiated with a cognizant federal agency by uploading an additional attachment to the Consolidated Budget Form intake question.

### Tab i. Cost Sharing-Matching

When filling out the Cost Sharing-Matching Tab, please consider the following:

- Only cash or cash value of all cost share-matching proposed by the Eligible Entity should be included in the Cost Sharing-Matching Tab. Any cost sharing-matching of subrecipients should be included in the Subawards Tab.
- Fee or profit, including foregone fee or profit, are not allowable as project costs (including cost share) under any resulting award. The project may only incur those costs that are allowable and allocable to the project (including cost share) as determined in accordance with the applicable cost principles prescribed in 2 CFR Part 200.

### Tab j. Program Income

When filling out the Program Income Tab, please consider the following:

- Please note that per the BEAD Program General Terms and Conditions, in the case of subgrants whose major purpose is a broadband infrastructure project, Subgrantees may retain program income without restriction, including retaining program income for profit. This exception does not alter the prohibition in the Term regarding a profit, fee, or other incremental charge above the actual cost incurred by the Subgrantee.
- Do not add rows to the Program Income Tab.

## APPENDICES

### *Appendix 1: Repository of Documents Required for Download*

**Consolidated Budget Form:** Each Eligible Entity is required to submit a Consolidated Budget Form to provide general budget information and detailed project costs. The Eligible Entity must use the provided Microsoft Excel file template (available to download at the [BroadbandUSA BEAD website](#)), fill in all required information, and upload the file to the NTIA Grants Portal.