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# **BEAD Subrecipient Webinar: Budgets & Payment Process**

Georgia Technology Authority

Tuesday, January 27, 2026

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# Agenda



# Meet the Presenters



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Director, RSM US LLP



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Manager, RSM US LLP





# Webinar Objectives

01

Identify requirements and next steps related to project budget for subrecipients.

02

Provide an overview of requirements for budget review and approval, as well as payment request submissions.

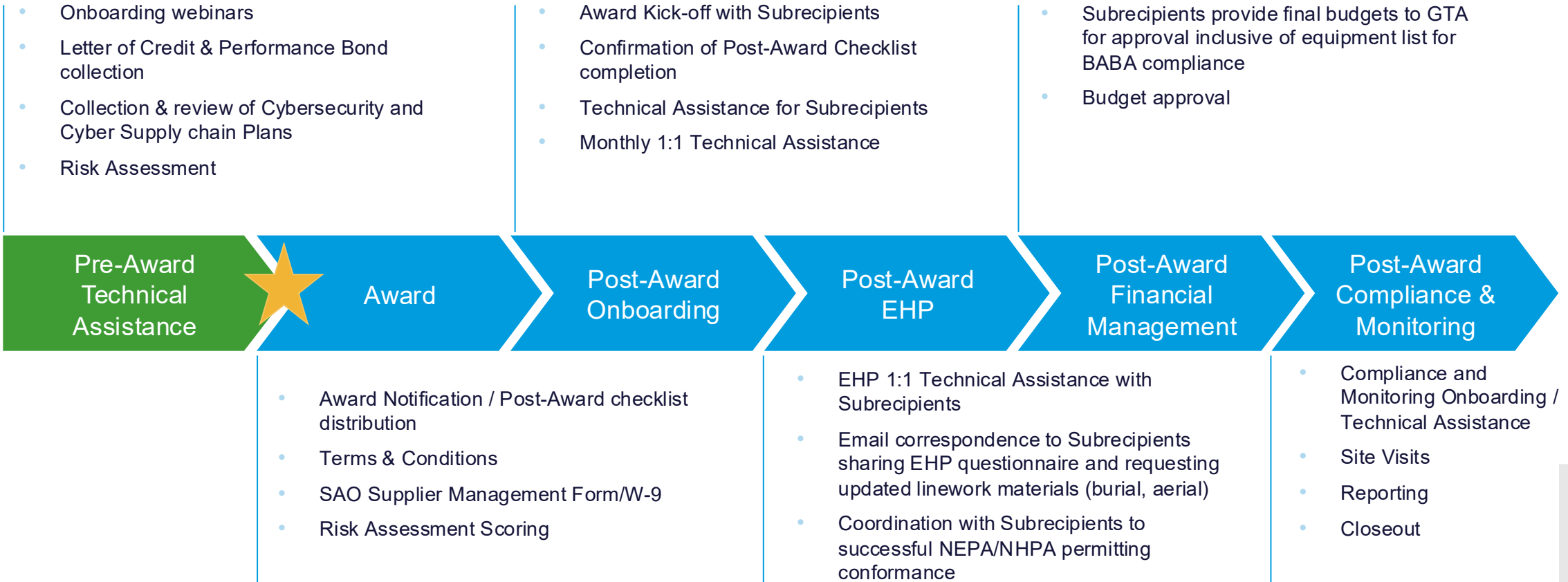
03

Highlight other budget-related processes and resources that may be pertinent throughout the period of performance such as budget adjustments and scope changes.



# GTA BEAD Program Timeline

High-level timeline to reflect varying stages and key activities within each stage





# Final Budget Submissions



# Budget Detail Worksheet

Georgia Technology Authority/Governor's Office of Planning and Budget

## BEAD BUDGET DETAIL WORKSHEET

### Reminders

- All BEAD subrecipients are required to submit a final budget that requires review and approval by GTA.
- Subrecipients should identify all costs associated with the project, including awarded funds and match funds.
- Granular detail should be provided. A detailed budget narrative should be provided to explain how each line item in the worksheet corresponds to the awarded funds and project.

Grantee Name:	
Grant ID:	
Submitted By (Budget POC):	
Email and Phone:	
Grant Program:	
Project Name:	
Project Type:	
Award Amount:	
Match Amount:	
Match Type:	

This Budget Detail Worksheet is used to verify all Payment Requests (PA) and to determine whether costs are allowable for reimbursement. All required information must be present in the budget narrative, regardless of format. For all categories, indicate in column K the total amount of costs attributed to the grant funding. In column L, indicate the total amount of costs attributed to the entity's match funding.

Applicable rules for Uniform Guidance can be found at the following link: [https://broadbandusa.ntia.gov/sites/default/files/2023-12/BEAD\\_Policy\\_Notice\\_of\\_Uniform\\_Guidance\\_Part\\_200\\_Exceptions\\_Related\\_Issues.pdf](https://broadbandusa.ntia.gov/sites/default/files/2023-12/BEAD_Policy_Notice_of_Uniform_Guidance_Part_200_Exceptions_Related_Issues.pdf)

1. **Personnel**-- List each position by title and name of employee, if available. Compensation of employees engaged in program activities must be consistent with that for similar program activities.

Title	First and Last name	Salary Rate	% Time to Project	Select Pay Period Frequency	Costs Attributed to Grant	Costs Attributed to Match



# Budget Submissions

- Upon execution of the grant agreement, subrecipients will receive the template for the final budget along with instructions via email.
- Subrecipients should ensure that the final detailed budget worksheet and equipment list is complete and includes allocations to BEAD grant funds as well as the entity's match funds. Provide as much detail as possible and ensure that the narrative portion at the bottom of the worksheet is completed entirely, providing the justification of need for every line item as well as an explanation regarding basis of cost and breakdown.
- The final detailed budget worksheet should be submitted to **GABEAD@rsmus.com** within 30 days of execution of the grant agreement. Please note that the review and approval of budgets is required prior to any payment processing.



# Match Funds



# Match Funds

## Match Requirement

Except in certain specific circumstances described herein (including projects in designated “high-cost areas,” and other cases in which NTIA has waived the matching, for each broadband deployment project utilizing BEAD grant funding, each Eligible Entity shall provide, require its subgrantee to provide, or provide in concert with its subgrantee, matching funds of not less than **25 percent of project costs**.

## Eligible Sources of Match

Funds from other Federal programs generally may not be used as matching funds. However, the Infrastructure Investment and Jobs Act expressly provides that matching funds for the BEAD Program may come from a Federal regional commission or authority or from funds, to the extent permitted by law, that were provided to an Eligible Entity or a subgrantee for the purpose of deploying broadband service under:

- The Families First Coronavirus Response Act of 2020;
- The Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020;
- The Consolidated Appropriations Act, 2021 or;
- The American Rescue Plan Act of 2021
- Loan funding issued through a federal agency, such as through the USDA ReConnect Program, may also be used as match funding.

In order to determine that match funds have been utilized as per the application and subgrantee agreement, throughout the performance period GTA will review the source and amount of match funds pledged in the application and subgrantee agreement and analyze the matching funds expended by budget category. GTA will also confirm remaining match funds amounts and compare to milestone completion status.

*If funds are utilized from any of these eligible sources of match, the project will need to comply with all BEAD programmatic requirements and any requirements imposed by the federal regional commission and/or relevant Treasury program as applicable.*



# Match Funds

For all types of match, subrecipients should:

- Ensure records include the source, amount, quantity, time, and delivery of each match service;
- Retain records through the life of the grant and grant closeout;
- Ensure match submission requires a legally binding attestation; and
- Consider Letters of Commitment for match and then compare actual match against stated commitments.

Specifically, for cash match, subrecipients should:

- Request bank or financial statements, showing available and expended funding; and
- Require receipts from disbursements.

And, in instances of in-kind match, subrecipients should consider the following:

- For volunteer services where the rate must not exceed fair market value, subrecipients should use federal tools such as the Bureau of Labor Statistics to determine wage rate information. To the extent feasible, they should require similar methods to record time as an organization would for paid labor, such as timesheets and timecards.
- For reduced rates from consultants and other individuals, subrecipients should consider comparing current charges against standard or set labor category rates.
- For facility in-kind match, subrecipient should verify the amount against current mortgage statements or rental rates.



# Budget Adjustments



# Budget Adjustments

Budget Adjustments are used to modify an **approved** budget to reallocate funds among the budget categories. The original award amount may not be *increased* by this procedure. A budget modification can only be initiated when an award has an approved budget.

A budget adjustment must be initiated if:

- The proposed cumulative change is greater than 10 percent of the total award amount. The 10% rule does not apply to an award of less than \$100,000.
- The proposed change within any budget category is greater than 10 percent of the original category total
- The budget modification changes the scope of the project. This requires a scope change *and* a budget adjustment. Examples include altering the purpose of the project, authorizing use of a subcontractor or other organization that was not identified in the original approved budget or contracting for or transferring of award-supported efforts.
- A budget adjustment affects an eligible cost category that was not included in the original budget. For example, if the direct cost category "Travel" did not exist in the original budget, the adjustment to transfer funds from Equipment to Travel requires a budget adjustment. GTA will not consider a budget adjustment in a cost category that was not included in the original budget until the final budget is approved to be modified.



# Budget Adjustments

## Budget Adjustment Form

To submit a budget adjustment, grantees must submit an updated project narrative and detailed budget worksheet along with this form. Project narrative should update any changes from the original proposal that was awarded. Grantees may submit this as a word file or pdf. Forms submitted without the narrative and budget adjustment will not be considered.

GTA and OPB will review all adjustment requests for completeness and reasonableness and provide a notification of approval or denial.



# Payments

# Payment Structure

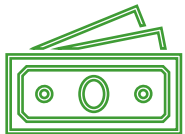


The State will utilize a fixed subaward structure with a performance-based method of repayment similar to its SLFRF and CPF repayment. Subrecipients under this fixed amount subaward are not required to comply with the cost principles under the Uniform Guidance pursuant to NTIA's policy update. Awardees will be able to receive a minimum of 10% percent of the awarded funds without having any passed locations. Subsequently, the performance-based milestones will require a certain number of locations passed to receive additional funding.



The following will be required of subrecipients before any disbursement of BEAD funds:

- **Reaching grant milestones:** GTA will require the timely reporting of the completion of grant milestones, as outlined in Georgia's Initial Proposal Volume 2.
- **Providing compliant documentation:** GTA will require subgrantees to support a request for reimbursement through a certification and a submittal of as-builts and GIS location data. GTA will ensure that it has a right to access documents and physical assets in a manner similar to that employed by the federal government in broadband grant programs (the method of repayment is contingent upon further policy guidance and subject to any change based on federal program updates).





# Milestones for Payments

GTA will utilize a reimbursement method of repayment in which costs will be reimbursed to subrecipients in accordance with either objectives met, units built, or total project complete. An Eligible Entity may not provide advance payments, or reimburse any amount of a fixed amount subgrant, upfront or before the agreed upon milestone is met.

## **Funding will be tracked using the following milestones:**

- 10% - completed kickoff planning meeting
  - Upon completion of kickoff meeting with GTA/RSM and vendor setup activities, the grantee will receive the payment request template to begin requesting funds.
- 25% - completed design and field survey as applicable.
  - Submission of final GIS linework, and engineer's certification.
  - Field survey(s) may be required if project potentially impacts sensitive areas.
- 35% - obtained applicable permits
  - NTIA approval of NEPA decision memo.
  - Other permits, as applicable.



# Milestones for Payments

GTA will utilize a reimbursement method of repayment in which costs will be reimbursed to subrecipients in accordance with either objectives met, units built, or total project complete. An Eligible Entity may not provide advance payments, or reimburse any amount of a fixed amount subgrant, upfront or before the agreed upon milestone is met.

## **Funding will be tracked using the following milestones:**

- 35 – 50% - passed locations / miles installed between 0% and 15%\*
- 50 – 95% - passed locations / miles installed between 15% and 80%\*
- 100% - all locations available for service on FCC Broadband Availability Map

‘Passed locations’ refers to the date a location was able to purchase broadband internet from the newly installed infrastructure. ‘Miles installed’ refers to the date locations along the reported broadband segment is in service. To assert locations passed and miles completed, the grantee will submit the latitude, longitude, and fabric ID of the passed location and the latitude and longitude of the start and end points of completed mileage. Submitted locations are tied to the awarded location list that is agreed upon at the start of the grant. Service availability is validated in the Fabric at intervals throughout the project and at closeout but not at each pay application review.

*\*Funding requests in this milestone are based upon percentage of completion and calculated by a formula which utilizes the lesser of passed locations or miles installed.*



# Payment Request Submissions

Payment requests, also known as Payment Applications (PAs), are submitted through the **Georgia Grants Portal**. Grantees should only submit Payment Requests when appropriate milestones have been met. Grantees will list out miles installed and locations passed within the Payment Request Template. **Funds will be dispersed through the bank account listed Supplier Change Management Form submitted to State Accounting Office (SAO)**. Technical assistance will be offered in the future with more detail surrounding payment requests.

Payments

[New Payment Request](#)

Payment ID ↑	Project	Amount Requested	Payment Date	Payment Status	Submitted On	Amount Approved	
PA-0004847	SLRF	\$10.00		Submitted	4/14/2022	\$0.00	<a href="#">View</a>
PA-0004848	SLRF	\$10.00		Submitted	4/14/2022	\$0.00	<a href="#">View</a>



# Resources



[GA BEAD Compliance & Monitoring Plan](#)



[GA BEAD Final Proposal](#)



[GA BEAD FAQs](#)



[NTIA BEAD NOFO](#)



[NTIA BEAD Restructuring Policy Notice](#)



[NTIA BEAD FAQs](#)



# Contact Us

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**GTA BEAD Team**

**[broadband@gta.ga.gov](mailto:broadband@gta.ga.gov)**

# Questions





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