**Massachusetts Department of Elementary and Secondary Education**

# Equipment and Capital Expenditures Request for Approval

*For Proposed Capital Expenditures of $30,000 or More*

**\**Does Not Include* New Construction, Renovation, Remodeling, Alternations or Repairs\***

All federal grants are subject to the Uniform Grants Guidance ([2 CFR 200](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=b67ec8b5a827902daa2de0726e49a44f&mc=true&n=pt2.1.200&r=PART&ty=HTML)), which requires that capital expenditures and certain equipment have prior written approval from DESE. [2 CFR 200.439](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=b67ec8b5a827902daa2de0726e49a44f&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1439).

This form is required for prior approval of non-construction capital expenditures, including equipment, costing **$30,000** or more. Capital expenditures are defined in the Uniform Guidance as “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.” [2 CFR 200.1.](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=b67ec8b5a827902daa2de0726e49a44f&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_11) Equipment is defined as “tangible [personal property](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=d435474852e94e23e854db2c7f692a8a&term_occur=999&term_src=Title:2:Subtitle:A:Chapter:II:Part:200:Subpart:A:Subjgrp:27:200.1) (including information technology systems) having a useful life of more than one year and a per-unit [acquisition cost](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=00ade141eb71c752ddf5a88809ea2724&term_occur=999&term_src=Title:2:Subtitle:A:Chapter:II:Part:200:Subpart:A:Subjgrp:27:200.1) which equals or exceeds the lesser of the capitalization level established by the [non-Federal entity](https://www.law.cornell.edu/definitions/index.php?width=840&height=800&iframe=true&def_id=de00dfd10f09071c905d0928428a197d&term_occur=999&term_src=Title:2:Subtitle:A:Chapter:II:Part:200:Subpart:A:Subjgrp:27:200.1) for financial statement purposes, or $5,000.” [*Id.*](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=b67ec8b5a827902daa2de0726e49a44f&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_11) Capital expenditures of less than $30,000 will continue to be approved as part of your grant application workbook budgets.

Note that most federal grant programs do not allow construction-related expenditures. If you believe you have an allowable capital expenditure that includes new construction, renovation, remodeling, alterations or repairs, please complete and submit the appropriate capital expenditure form for those projects.

**By submitting this request, you are assuring that the authorized use-of-funds criteria for the grant program have been met**. Particularly, you are agreeing to review and follow all local, state, and federal policies and regulations when making a purchase using these federal funds, including federal and state procurement requirements that may be tied to certain dollar thresholds, in accordance with [2 CFR § 200.317-326](https://www.ecfr.gov/cgi-bin/text-idx?SID=8e083358ce45b5b5ad2144431c5393fa&mc=true&node=sg2.1.200_1309.sg1&rgn=div7), and Massachusetts procurement standards (see [Massachusetts Inspector General’s public procurement webpages](https://www.mass.gov/get-help-from-the-oig-with-public-procurement-questions) and [chart summarizing procurement requirements](https://www.mass.gov/doc/charts-on-procurement-procedures-effective-june-15-2018-docx/download)), as applicable. Note that in most cases districts will follow state law for procurement of supplies and services (M.G.L. ch. 30B) (see for example, OIG’s [COVID-19 and Chapter 30B FAQ: Your Procurement Questions Answered | Mass.gov](https://www.mass.gov/info-details/covid-19-and-chapter-30b-faq-your-procurement-questions-answered)) in the first instance, unless federal law supplements or mandates other requirements. If you are unsure about which law and regulations to follow or possible conflicting requirements, please consult your legal counsel. **Districts are also advised to consult with municipal staff with regulatory expertise in these areas.**

**Along with this form, please email to your district’s**[**DESE federal grants liaison**](https://www.doe.mass.edu/federalgrants/liaisons.xlsx)**:**

1. *A final, accepted bid or contract of the expenses to be funded with federal grant funds, and/or*
2. *If you do not have a final bid or contract, or if your proposed expenditure is $100,000 or more, please submit your procurement policy and procedures with this form.*

For those without a final bid or price pursuant to the appropriate procurement procedures, your proposed expense will be provisionally approved, assuming satisfactory responses in this form, subject to submission of a final bid or price once procurement has been completed. **Capital Expenditure forms must be approved in order to approve your grant budget. All approvals as subject to further monitoring by DESE.**

Please provide full and complete answers to the following by typing where indicated (boxes expand as you type):

1. Date of Request: Enter date
2. District Name: Enter District Name
3. Name of Primary Contact: Enter Primary Contact
4. Title: Enter Contact’s Title

1. Email Address: Enter Contact’s Email Address

1. Phone Number: Enter Contact’s Phone Number

1. Short Title of Project/Expenditure Name: Enter Short Title
2. Funding Source(s) Used, including which federal grants: List all sources of funds for the Project
3. Estimated Total Cost of the Project: Enter Total Cost of Project
4. Amount of Total Cost that will be paid with federal grant funds: Enter Total federal grant funds
5. Name of district/town Chief Procurement Officer (CPO) or designee involved in the project/expenditure (required): Enter Name of Chief Procurement Officer
6. Does the CPO or designee have a [Massachusetts Certified Public Purchasing Office](https://www.mass.gov/service-details/mcppo-designation) (MCPPO) designation from the Massachusetts Office of the Inspector General? Yes or no
7. Please describe the capital expenditure that will be funded with federal grant funds: Describe project/expenditure

1. The federal procurement standards require, among other things, that districts conduct an analysis of “lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.” [2 CFR § 200.318(d).](https://www.law.cornell.edu/cfr/text/2/200.318) Please explain, briefly, how the proposed expenditure represents the most economic approach for your district:

Explain how these expenditures represent the most economical approach

1. Please describe how this expenditure is allowable in accordance with the federal grant program(s) funding the purchase: Describe which allowable uses apply
2. Please describe how this expense is reasonable and necessary. ([2 CFR §§ 200.404-405](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=b67ec8b5a827902daa2de0726e49a44f&mc=true&n=pt2.1.200&r=PART&ty=HTML#se2.1.200_1404)): Describe how cost is necessary, reasonable, and allocable
3. Are you providing a final bid or contract that has been obtained through a procurement process? Yes, no, or explain

*If you are not including a final bid/contract, please provide a copy of your procurement policy along with this form to your DESE liaison.*

Signature of Superintendent or Charter School Leader:

Name of Superintendent or Charter School Leader: Typed Name of Signatory

Date: Enter date signed

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