**Capital Expenditures Request for Approval**

Federal grant funds are subject to the Uniform Grants Guidance ([2 CFR Part 200](https://www.ecfr.gov/cgi-bin/retrieveECFR?gp=&SID=b67ec8b5a827902daa2de0726e49a44f&mc=true&n=pt2.1.200&r=PART&ty=HTML)), requiring that capital expenditures be subject to preapproval, [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).

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 & Other Capital Expenditures**

This form is required by Nebraska Local Educational Agencies (LEA) for prior approval of capital expenditures with a per unit acquisition cost of **$5,000** or more.

**Construction Projects**

This form is required by all Nebraska LEAs for prior approval of capital expenditures for construction.

While most federal grants do not allow construction, if construction is allowable (such as ESSA, Title VII, Impact Aid), numerous additional requirements and approvals must be met.

Construction is defined for Impact Aid (Title VII of ESEA) to include new construction, as well as remodeling, alterations, renovations, and repairs.

**Important Information**

Multiple items can be placed on one form: providing all information for each of the items.

Federal requirements under, [2 CFR 200.319(a)](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR45ddd4419ad436d/section-200.319) states “all procurement transactions must be conducted in a manner providing full and open competition consistent with the standards of this section.” In general, [2 CFR 200.320](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR45ddd4419ad436d/section-200.320) outlines the five methods of procurement based on the acquisition threshold: micro-purchases, small purchases, sealed bids, competitive proposals, and noncompetitive (sole source) proposals. Federal requirements specifically related to contracts over the Simplified Acquisition Threshold established in the FAR (Federal Acquisition Regulation) currently set at $250,000.

When purchasing equipment and capital assets it is the responsibility of the educational entity to be aware of the following federal regulations: [2 CFR 200.313 Equipment](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR8feb98c2e3e5ad2/section-200.313), [2 CFR 200.439 Equipment](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR8feb98c2e3e5ad2/section-200.313)

[and Other Capital Assets](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR8feb98c2e3e5ad2/section-200.313), and [2 CFR 200.436 Depreciation](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.436).

**Expenditure Details**

Please provide full and complete information to the following by typing where indicated; boxes expand as you type.

1. Date of Request: Enter date
2. School District Name and Number: Enter District Name
3. Name of Primary Contact: Enter Primary Contact
4. Title: Enter Contact’s Title
5. Email Address: Enter Contact’s Email Address
6. Phone Number: Enter Contact’s Phone Number
7. Short Title of Project/Expenditure Name: Enter Short Title
8. Funding Source(s) Used: List all sources of funds for the Project
9. Estimated Total Cost of the Project: Enter Total Cost of Project
10. Amount of Total Cost that will be paid with federal grant funds: Enter total federal funds
11. Please describe the proposed capital expenditure/construction project that will be funded with federal grant funds: Describe project/expenditure
12. 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 LEA:

Explain how these expenditures represent the most economical approach

1. Describe how the proposed expenditure/project is allowable and meets the overall purpose under the federal grant program: Describe which allowable uses apply
2. Please describe how this expense is necessary and reasonable. ([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. Provide a final bid or contract that has been obtained through a procurement process if applicable (Quotes may be attached); or describe the procurement process the district will utilize: Explain

**For those without a final bid or contract, the proposed project will be provisionally approved, assuming satisfactory responses in this form, and subject to submission of a final bid or contract are available. Capital Expenditure forms must be approved in order to approve the LEAs grant budget in the GMS application.**

**Capital Expenditure Assurances**

By reviewing and agreeing to the assurance statements below, the LEA is verifying that the approved capital expenditure/construction project will comply with applicable federal requirements.

The LEA assures that the overall purpose of the program(s), as well as a specific allocable use of funds as outline in the laws and/or guidance of the program and does not limit the LEA’s ability to support other essential needs or initiatives.

The LEA assures that all expenditure for this request will be obligated within the allowable time period for the funding source used. All obligations must be liquidated within 90 days of the obligation deadline.

The LEA assures to maintain documentation to substantiate that all state and federal requirements are met, including 2 CFR 200.317-327 and 2 CFR 200.420-475, other statutory and regulatory requirements pursuant to the authorizing statute and terms/conditions contained within the Grant Award Notification (GAN).

The LEA has reviewed its own procurement policy/procedures and federal procurement threshold requirements and understands that the LEA must follow the most restrictive requirements and thresholds. Federal bidding thresholds, [2 CFR 200.1](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-A/subject-group-ECFR2a6a0087862fd2c/section-200.1). In addition, the LEA is also meeting all required federal procurement requirements found under [2 CFR 200.317–327](file:///C:\Users\tom.goeschel\AppData\Local\Microsoft\Windows\INetCache\Content.Outlook\5TP3YKK1\2%20CFR%20200.317–327), including (where applicable) obtaining an adequate number of bids, depending on cost of the project and applicable state and federal thresholds. The LEA will be required to maintain documentation to substantiate that all federal procurement requirements were met in the event of future audits or monitoring reviews.

The LEA assures to keep records sufficient to detail the history of the procurement, including, but not limited to, records documenting the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price, as required in [2 CFR 200.318(i)](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR45ddd4419ad436d/section-200.318).

The LEA assures that all contracts using laborers and mechanics financed by Federal education funds for alteration, repairs, maintenance, and painting/decorating contracts over $2,000 will meet all Davis-Bacon prevailing wage requirements and include language in the contracts that all contractors or subcontractors must pay wages that are not less than those established for the locality of the project (prevailing wage rates). (See [20 U.S.C.1232b Labor Standards](https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title20-section1232b&num=0&edition=prelim));

**If the LEA hires an architectural firm and/or project manager, ultimately the responsibility to ensure compliance with prevailing wages, supervision, and all Federal requirements fall to the LEA. Remember to always check that the contractor, architectural form and/or project manager is following this requirement.**

The LEA assures that the referenced expenditure is not included as a cost or used to meet cost sharing or matching requirements of any other federal award.

The LEA assures that the above referenced expenditure is the net of all applicable credits.

The LEA assures that if approved, will provide the Department’s administration with a copy of the paid invoices(s), delivery receipt, canceled check, equipment serial number(s), and any other supporting documentation upon request.

The LEA assures if this expenditure has already occurred at the time of this request, the LEA understands that it may be necessary to reimburse any Federal expenditures with an unrestricted funding source if during an audit or monitoring review the expenditure is ultimately deemed unallowable, or if LEA’s procurement policy/procedures or federal procurement requirements are not properly followed.

**Construction, Renovation, Remodeling, Alterations, and Repair Assurances**

**Specific Requirements and Assurances**: In addition to the assurances provided in this form for capital expenditures, an LEA using federal funds for remodeling, renovation, repairs, and new construction must comply with additional federal requirements.

By reviewing and agreeing to the assurance statements below, the LEA is verifying that the approved construction project will comply with all applicable Uniform Guidance requirements, [Davis-Bacon prevailing wage requirements](https://www.dol.gov/agencies/whd/government-contracts/construction), [OMB Standard Forms 24B and D (Assurances for Non-Construction and Construction Programs)](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR45ddd4419ad436d/section-200.317),and all of the US Education Department’s applicable regulations regarding construction at [34 CFR §§ 76.600](https://www.ecfr.gov/current/title-34/subtitle-A/part-76/subpart-F/subject-group-ECFR0c65e40eca00876/section-76.600) and [75.600-75.618](https://www.ecfr.gov/current/title-34/subtitle-A/part-75/subpart-E/section-75.600).

**(Construction is non-allowable with Perkins Grant funds)**

The LEA assures that all construction contracts using laborers and mechanics financed by Federal education funds for minor remodeling, renovation, repair, or construction contracts over $2,000 will meet all Davis-Bacon prevailing wage requirements and include language in the contracts that all contractors or subcontractors must pay wages that are not less than those established for the locality of the project (prevailing wage rates). (See [20 U.S.C.1232b Labor Standards](https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title20-section1232b&num=0&edition=prelim));

**If the LEA hires an architectural firm and/or project manager, ultimately the responsibility to ensure compliance with prevailing wages, supervision, and all Federal requirements fall to the LEA. Remember to always check that the contractor, architectural form and/or project manager is following this requirement.**

The LEA assures that it has complied or will comply with the requirements for Domestic Preference in construction materials and supplies where applicable ([2 CFR § 200.322](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR45ddd4419ad436d/section-200.322));

The LEA assures that it has completed an environmental impact assessment before initiating the construction and fully considered any potential environmental ramifications before proceeding with the project ([34 CFR § 75.601](https://www.ecfr.gov/current/title-34/subtitle-A/part-75/subpart-E/section-75.601));

The LEA has considered the probable effects of proposed construction on any district, site, building, or structure that is included or eligible for inclusion in the National Register of Historic Places ([34 CFR § 75.602](https://www.ecfr.gov/current/title-34/subtitle-A/part-75/subpart-E/section-75.602));

The LEA assures that it possesses title or other interest in the site, including right of access, that is sufficient to ensure that the grantee will have use and possession of the facility for 50 years or the useful life of the facility, whichever is longer ([34 CFR § 75.603](https://www.ecfr.gov/current/title-34/subtitle-A/part-75/subpart-E/section-75.603));

The LEA assures that the proposed project will begin in a reasonable time period and will have the final plans approved before the construction is advertised or placed on the market for bidding ([34 CFR § 75.605](https://www.ecfr.gov/current/title-34/subtitle-A/part-75/subpart-E/section-75.605));

The LEA assures the proposed project will be completed in a reasonable time period and consistent with the approved plans and specifications ([34 CFR § 75.606](https://www.ecfr.gov/current/title-34/subtitle-A/part-75/subpart-E/section-75.606));

The LEA assures that the proposed construction is functional, economical, and not elaborate in design or extravagant in the use of materials as compared to other facilities in the State or other applicable geographic area ([34 CFR § 75.607](https://www.ecfr.gov/current/title-34/subtitle-A/part-75/subpart-E/section-75.607));

The LEA assures that plans and designs for the facilities comply with applicable Federal, State and local health and safety standards, as well as Federal requirements regarding access by persons with disabilities. ([34 CFR §§75.609](https://www.ecfr.gov/current/title-34/subtitle-A/part-75/subpart-E/section-75.609) and [75.610](https://www.ecfr.gov/current/title-34/subtitle-A/part-75/subpart-E/section-75.610));

The LEA assures it possesses sufficient operational funds to operate and maintain the facility once the construction is complete and will the grantee operate and maintain the facility in accordance with all applicable Federal, State, and local requirements ([34 CFR §§ 75.614 and 75.615](https://www.ecfr.gov/current/title-34/subtitle-A/part-75/subpart-E/section-75.615));

The LEA assures that the real property and equipment acquired or improved under a federal grant will be appropriately insured and must consult with the U.S. Department of Education on disposition instructions in the event that the property or equipment is no longer needed. See, e.g., [2 CFR §§ 200.310-200.313](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR8feb98c2e3e5ad2/section-200.310);

The LEA agrees it will comply with all other applicable federal laws and regulations.

By submitting this request, you are assuring that the authorized use-of-funds criteria for the federal 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), as applicable. Note that in most cases districts will follow state law for procurement of supplies and services and for building construction contracts 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.** In addition, you will follow the construction/renovation requirements set forth in [34 CFR § 76.600](https://www.ecfr.gov/cgi-bin/text-idx?SID=d1e04ed6ce30b97a24979d60995cfa06&mc=true&node=se34.1.76_1600&rgn=div8) and §§ [75.600-618](https://www.law.cornell.edu/cfr/text/34/75.600#:~:text=34%20CFR%20%C2%A7%2075.600%20-%20Use%20of,a%20grant%20for%20construction%3A%20Purpose%20of%20%C2%A7%C2%A7%2075.601-75.615.) as well as the regulations that may relate to your project, including, but are not limited to, [2 CFR 200.311](https://www.law.cornell.edu/cfr/text/2/200.311) (real property) and [2 CFR § 200.449](https://www.law.cornell.edu/cfr/text/2/200.449) (financing costs), and [521 CMR § 3.3.2](https://www.mass.gov/files/documents/2017/10/06/521cmr3.pdf) (MA regulations: accessibility triggered by improvements exceeding 30% of the “full and fair cash value” of the building).

**Authorized Sign-Off**

The following signoff is required prior to uploading/submitting your approval form. By signing off, I understand that I have reviewed this document on behalf of my organization, intending to be legally bound thereby and attest that I am authorized to do so. Enter the name, title, date of the person signing this document.

Signature of Superintendent:

**X** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Name of Superintendent

**Questions, Contact:**

Tom Goeschel, Director of Grants Compliance at [Tom.Goeschel@nebraska.gov](mailto:Tom.Goeschel@nebraska.gov)

**Completed Forms, Email to:** [NDEGMSData@nebraska.gov](mailto:NDEGMSData@nebraska.gov)

**Along with this form, please include:**

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 the LEAs procurement policy and procedures with this form.
3. For construction projects, a copy of the plan with all required approvals, certifications, and signoffs appearing on them, as well as a copy of any required building permits.

Once signed by the Approving Program Administrator, this form will be returned as a PDF document to the District Superintendent to attach to the Capital Assets Tab in the GMS Application.

**Nebraska Department of Education Signatory**

**X** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Approving Program Administrator