**Massachusetts Department of Elementary and Secondary Education**

*Coronavirus Aid, Relief, and Economic Security (CARES) Act, ESSER I; Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, ESSER II; and American Rescue Plan Act (ARPA), ESSER III*

# Equipment and Capital Expenditures Request for Approval

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

*New Construction, Remodeling, Renovations, Alterations or Repairs*

The CARES Act, CRRSA Act, and ARPA provide that the Elementary and Secondary School Emergency Relief (ESSER I, II & III\*) Funds 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). In addition, the CRRSA Act/ARPA expressly added certain capital/equipment purchases (school facilities improvements related to environmental health and air quality) that are allowable using ESSER I, II & III funds.

This form is required for prior approval of all capital expenditures or equipment of **$30,000** or more using ESSER funds. 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) Construction for purposes of ESSER I, II & III adopts the Impact Aid definition (Title VII of ESEA), and includes new construction, as well as remodeling, alterations, renovations, and repairs. **Capital expenditures of less than $30,000 will continue to be approved as part of your grant application workbook budgets**.

**By submitting this request, you are assuring that the authorized use-of-funds criteria for ESSER I, II, and III Funds 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. chg. 30B) and for building construction contracts (M.G.L. chg. 149) (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. In addition, to the extent your projected expenditure includes construction and/or renovation, you will follow the 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). **Districts are 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 ESSER 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, and,*
3. *For construction projects, a copy of the plan with all required approvals, certifications, and signoffs appearing on them (pdf is acceptable), as well as a copy of any required building permits.*

For those without a final bid or final plans or building permits, your proposed expense will be provisionally approved, assuming satisfactory responses in this form, subject to submission of a final bid, plans and permits once procurement has been completed and the plan and permits are available. **Capital Expenditure forms must be approved in order to approve your grant budget. No construction funds should be drawn until the final bid/contract and approved plans and permits have been submitted and accepted by DESE. All approvals are subject to further monitoring by DESE.**

*\*This form uses “ESSER II” for CRRSA Act funds and “ESSER III” for ARPA funds to differentiate from the ESSER funds of CARES Act (ESSER I). All may be referred to collectively as “ESSER funds.”*

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: 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 ESSER I funds: Enter Total ESSER I funds
5. Amount of Total Cost that will be paid with ESSER II funds: Enter Total ESSER II funds
6. Amount of Total Cost that will be paid with ESSER III funds\*: Enter Total ESSER III funds
7. Name of district/town Chief Procurement Officer (CPO) or designee involved in the project/expenditure (required): Enter Name of Chief Procurement Officer
8. 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
9. Please describe the capital expenditure/construction that will be funded with ESSER I, II and/or III 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. Was this expenditure part of any district/school facilities or capital plan in existence on or before March 13, 2020? Yes or no
2. Please describe which of [the allowable uses of ESSER I, II and/or III funds](https://www.doe.mass.edu/federalgrants/esser/esser2-qrg.docx) apply to these expenditures and how they are related to the impact of COVID-19: Describe which allowable ESSER II uses apply
3. 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
4. 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.*

21. Does this expense include new construction, renovation, remodeling, alteration or repair (do not include routine maintenance)? Yes or No *If “Yes”, please go on to specific requirements and assurances, below. If “No”, skip to signature.*

**CONSTRUCTION, RENOVATION, REMODELING, ALTERATIONS, AND REPAIRS**

**Specific Requirements and Assurances**: In addition to any other assurance provided in this form for capital expenditures.

1. We, the grantee, understand that the construction project identified in this form using ESSER funds (i.e., remodeling, renovation, and new construction) must comply with applicable Uniform Guidance requirements, [Davis-Bacon](https://www.dol.gov/agencies/whd/government-contracts/construction) prevailing wage requirements, [OMB Standard Forms 24B and D (Assurances for Non-Construction and Construction Programs),](https://apply07.grants.gov/apply/forms/sample/SF424D-V1.1.pdf) and all of the United States Department of Education’s applicable regulations regarding construction at 34 CFR §§ 76.600 and 75.600-75.618, as well as M.G.L. ch. 149. We will comply with all regulations relating to our construction project.

Yes or No

1. We have completed/will complete an environmental impact assessment before initiating the construction and fully considered any potential environmental ramifications before proceeding with the project (34 CFR § 75.601), as well as a cost analysis for procurements over $250,000. [2 CFR §200.324](https://www.govregs.com/regulations/2/200.324). Yes or No or Explain
2. We have considered/will consider 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). Yes or No or Explain
3. We have title or other interest in the site on which the construction project will take place, 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). Yes or No or Explain
4. We will begin the approved construction 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). Yes or No or Explain
5. We will complete the project in a reasonable time period and consistent with the approved plans and specifications (34 CFR § 75.606). Yes or No or Explain
6. The construction project is functional, economical, and not elaborate in design or extravagant in the use of materials as compared to other facilities in the Commonwealth or other applicable geographic area (34 CFR § 75.607). Yes or No or Explain
7. The plans and designs for the facilities involved in our construction project 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 and 75.610). *We have provided a copy of these plans and designs, as well as building permits, with all required approvals, certifications, and signoffs appearing on them (pdf is acceptable).*  Yes or No or Explain
8. We will provide quarterly reports to DESE from architect/engineer verifying that work performed on the construction project conforms with the approved drawings and specifications. Yes or No
9. We have sufficient operational funds to operate and maintain the facility once the construction is complete and will operate and maintain the facility in accordance with all applicable Federal, State, and local requirements (34 CFR §§ 75.614 and 75.615). Yes or No or Explain
10. We will keep all records of compliance with federal and state regulations up to date and in our files and will produce to DESE or its authorized representatives upon request. Yes or No

1. We are aware that real property and equipment acquired or improved under a federal grant must be appropriately insured and that we must consult with the U.S. Dept. 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.

**Note:**  *Any documents (e.g., contracts, purchase orders, final bid documents) submitted to DESE with Requests for Final approval or as follow-up to a Capital Expenditure approval are being reviewed verify that the scope and cost of the project that was approved as part of the initial budget approval process.  Compliance with all other statutory and regulatory requirements associated with the project remain the responsibility of the district and will be reviewed as part of the monitoring/audit process.*

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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