



## DEPARTMENT OF EDUCATION


The Townsend Building  
401 Federal Street Suite 2  
Dover, Delaware 19901-3639  
DOE WEBSITE: <http://www.doe.k12.de.us>

Mark T. Murphy  
Secretary of Education  
Voice: (302) 735-4000  
FAX: (302) 739-4654

March 28, 2014

### MEMORANDUM

**TO:** School Nutrition Supervisors  
Single Unit and Special School Administrators

**FROM:** Aimee F. Beam, RD, LDN   
Education Associate, School Nutrition Programs

**SUBJECT:** **SY 2013-14 Operational Memo #31**  
**Capital Expenditures over \$5,000 in School Nutrition Programs**

---

Federal Regulations 2 CFR 200 governs Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. More specifically, 2 CFR 200.439 (Equipment and other capital expenditures) (b)(1) states "*Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except with prior written approval of the Federal awarding agency or pass-through entity.*" Delaware DOE is considered the pass-through entity.

Therefore, all capital expenditures greater than \$5,000 that will be paid by the School Nutrition account will need preapproval from Delaware DOE School Nutrition Programs. 2 CFR 200.33 defines *Equipment* as 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 \$5,000.

When submitting a request for approval:

1. The request must be in writing (email is acceptable) to the Education Associate, School Nutrition Programs
2. The request must include:
  - a. Item to be purchased
  - b. Quantity
  - c. Vendor
  - d. Price
  - e. Purpose
  - f. Other pertinent supporting documentation

The request will be reviewed and approved or denied within 10 business days. The School Food Authority is responsible for retaining requests, approvals and invoices that will be validated as part of the Administrative Review. If you have any questions, please contact us at 302-735-4060.

cc: Linda C. Wolfe, EdD, RN, Director, School Support Services  
Cathy Wolfe, Education Associate, DOE Finance  
Business Managers  
Field Agents