General Guidance Reference Document
For FFE Type Expenditures

The purpose of this document is to provide guidance relative to the type of FFE expenditures that may or may not be project related. It is not intended to be all inclusive.

Begin by reviewing/referencing overall project scope and master equipment listing for project when presented to F&A Budget for funding consideration (i.e. DB70).

**Generally capital project expenditures:**
Items generally built or part of the structure (bolted to floor, hard wired / framed into infrastructure, etc.)
Network/phone cabling
Initial equipment for new facility/building - (not subsequent replacement of equipment)
  - Table, chairs, etc. for new dining hall
  - Beds, dressers, wheel chairs, etc. for new veterans home
Miscellaneous/"non-contractual" labor items (services performed by JOC vendors)
Progress project photographs

**Possibly capital project expenditures:**
Staff relocation expenses – if built into scope of project
AV/project equipment for training/class room setting (if new construction)
Equipment used for training/class room setting (if new construction)
Generator rentals
Window treatments (if part of initial build) – not if replacement
Artwork –if built into scope of project

**Not capital project expenditures (considered operational level expenditures):**
Copier rentals
Shedder bins/rentals
Laptop / printers / monitors
Software
Maintenance and support (beyond warranty)
Component telephone systems (phones/handsets)
Security services
Vehicles
Surge protectors

**Additional Notes/Things to Remember:**
- There is an important difference between a capitalized expenditure for accounting purposes vs. capital project expenditure as defined by the scope of the project funded by the SBC.
- PM approved FFE requisitions need to be encumbered in ARCHIBUS before agency's seeks subsequent F&A approvals. Therefore, recommend entry of encumbrances in ARCHIBUS at time of PM approval.

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