



The State University
of New York

Office for Capital Facilities Guidance Document

CLC-9

January 24, 2014

Revised: August 2017

Furniture, Fixture and Equipment (FF&E) Purchases

A reference guide for purchasing equipment
with capital funds.

Contents

- Overview
- Funding Sources for Equipment
- Equipment Groups and Descriptions
- Property Control System
- Resources

Overview

The purpose of this document is to provide guidance on the various types of furniture, fixtures and equipment (FF&E), and how the purchase of each of these types of equipment should be funded. In the past it was common to categorize equipment as Group I, II or III. This categorization by group is no longer used by the State or by SUNY's Controller's Office when accounting for equipment. Therefore, SUNY is transitioning to the use of the terms fixed equipment and moveable equipment when referring to the purchase of FF&E.

Funding Sources for Equipment

For the purpose of purchasing equipment, new construction is defined as the construction of a new building or facility. A major renovation includes rehabilitation or substantial improvement to an existing space, building or facility. If the purchase of fixed or moveable equipment as defined in this document does not result from a new construction or major renovation, it cannot be funded with capital. The purchase of equipment not associated with a new construction or major renovation is to be funded with operating or department funds. In addition, the replacement of moveable equipment cannot be funded with capital and must be funded with operating or department funds. Capital is funded primarily with bond proceeds, which come with a requirement that the weighted average useful life of the projects must exceed the life of the bond. Because moveable equipment has a relatively short useful life replacements must be paid for with operating or department funds. When moveable equipment is purchased as part of a new construction or major renovation the relatively short useful life of that equipment is offset by the useful life of the total project. Fixed equipment may be appropriately funded with capital or operating funds, depending on the nature of the replacement. For all equipment purchases campuses should consider the question: *Could an existing asset be used instead of purchasing new equipment?* If the answer is yes, then it may not be appropriate to fund the purchase of that particular piece of equipment using capital.

The State University Construction Fund (the Fund) provides campuses access to capital funds through the creation of accounts. These accounts are authorized by the Fund for capital projects in three categories; design, construction and equipment. For more information on the process for accessing capital funds please see the Fund's [Campus Administered Project Procedures](#). Funding from sources other than capital may also be used to fund capital improvements. These accounts include the campus operating account as well as Income Fund Reimbursable (IFR), Auxiliary Service Corporation (ASC) and Foundation funds. For all FF&E purchases, particularly moveable equipment, campuses are strongly encouraged to consider funding the purchase of equipment with operating or other funds wherever possible.

Equipment accounts are issued at the time equipment is purchased. This is generally several months before the scheduled beneficial occupancy date and must be in accordance with the Fund's [Campus](#)

[Administered Project Procedures](#). Equipment funding should be disbursed within six months of the beneficial occupancy date.

The chart below summarizes the applicable funding sources for equipment, followed by definitions and examples of the equipment types.

Type	Project Type	Funding Source (Budget) *	Account (Coding)
Fixed Equipment	New Construction	Capital	Construction**
			Equipment
	Major Renovation	Capital	Construction**
			Equipment
	Replacement	Capital***	Construction**
			Equipment
	Operating	Operating	
Moveable Equipment	New Construction	Capital	Equipment
		Operating	Operating
	Major Renovation	Capital	Equipment
		Operating	Operating
	Replacement	Operating	Operating
	Non Equipment Items	New Construction	Operating
Major Renovation		Operating	Operating
Replacement		Operating	Operating

*There may be instances where sources of funding other than capital or operating appropriation are used to fund design, construction or equipment. For more information on funding sources please see [Guidance Document CLC-3, Construction Authority](#).

** Fixed equipment may be installed as part of the construction using construction coding or purchased and installed as part of the equipment outfitting, as determined by the Fund on a case by case basis.

***Replacement of equipment may only be funded with capital as a Campus Let Project when done in conjunction with a related Major Renovation Project managed by the Fund.

Equipment Groups and Descriptions

Items designed as an integral part of the building, or items which are part of a building system, are generally included in the construction project and should generally be funded from construction accounts. Examples include boilers and steam generators, elevators, central air conditioning and refrigeration units, cooling towers, exhaust and ventilation systems, main water circulating pumps, main power transformers, and main electrical switch gear.

Fixed Equipment

Fixed equipment includes FF&E which is required to enable the space to be functional for its intended purpose. This classification includes items permanently connected to facilities for which design characteristics are generally coordinated with the various mechanical trades. This can include fixed equipment associated with operations or use of the space. This classification excludes those items that are readily movable, for example a piece of equipment that can be relocated by pulling an electrical plug from its socket.

Examples of fixed equipment items include:

- Autoclaves and sterilizers
- Fume hoods
- Fixed laboratory bench
- Water distillation units
- X-ray units
- Tables with integral sinks
- Industrial laundry machines
- Walk-in refrigerators/coolers
- Cafeteria serving lines
- Sterilizers
- Commercial dishwashers
- Built in Ovens and ranges
- Counters
- Telecommunication cabling and equipment, excluding mobile devices
- Fixed storage cabinets
- Fixed shelving
- Wall cabinets
- Wall mounted chalkboards and bulletin boards
- Projection screens
- Wall mounted water coolers
- Sports arena backboards and scoreboards
- Fixed seating
- Signage
- Installed carpeting
- Fixed window treatments

Moveable Equipment

Moveable equipment includes FF&E which is necessary in order for the occupants to use the space. However, unlike fixed equipment items, moveable equipment items require no permanent connection to utilities or to the structure. These items are readily movable and are discretely replaceable, but are not considered to be consumable.

Examples of moveable equipment items include:

- Desks
- Tables
- Chairs
- Filing Cabinets

- Storage cabinets
- Rack and shelf units
- Bookcases
- Exterior furniture which is part of a site work project
- Office machines
- Computers
- Utility and janitorial carts
- Audio and visual equipment
- Lab stools
- Microscopes
- Centrifuges
- Balances and scales
- Range and stoves
- Movable refrigerators and freezers
- Mobile X-ray units
- Shop equipment
- Exterior benches

Non Equipment Items

Listed below are some examples of non equipment items. These are items used in support of operations and are generally consumable in nature. Examples include:

Consumables and smaller items

- Office supplies, including staplers, paper, ink/toner, trash cans, etc.
- Janitorial supplies, including cleaning agents, mops and mop buckets, etc.
- Laboratory supplies, including beakers, clamps, bunsen burners, test tubes, etc.
- Exterior and landscaping supplies
- School supplies
- Art supplies
- Other materials that are used repeatedly and require regular replacement

Items with a limited useful life

- Books
- Periodicals
- Sheet music
- Desk lamps
- Kitchen and dining utensils
- Glassware
- Dishes
- Hand tools

Other

- Teaching aids
- Minor office equipment items
- Livestock

- Personal athletic equipment (helmets, pads, ect.)
- Snow blowers, lawn mowers, chainsaws and other exterior maintenance equipment
- Vehicles such as cars, trucks, construction equipment, ect.

Considerations

There may be instances where a furniture, fixture or equipment item being considered is not listed within this document. The question of whether FF&E should be purchased using capital funds may not be clear cut, and needs to be evaluated on a case by case basis. The decision making tree provided as Attachment 1 provides a basic decision making framework that can be used to determine if an FF&E purchase should or should not be made using capital funds. Campuses are encouraged to reach out the campus program manager at the Fund to discuss concerns and questions related to the purchase of equipment.

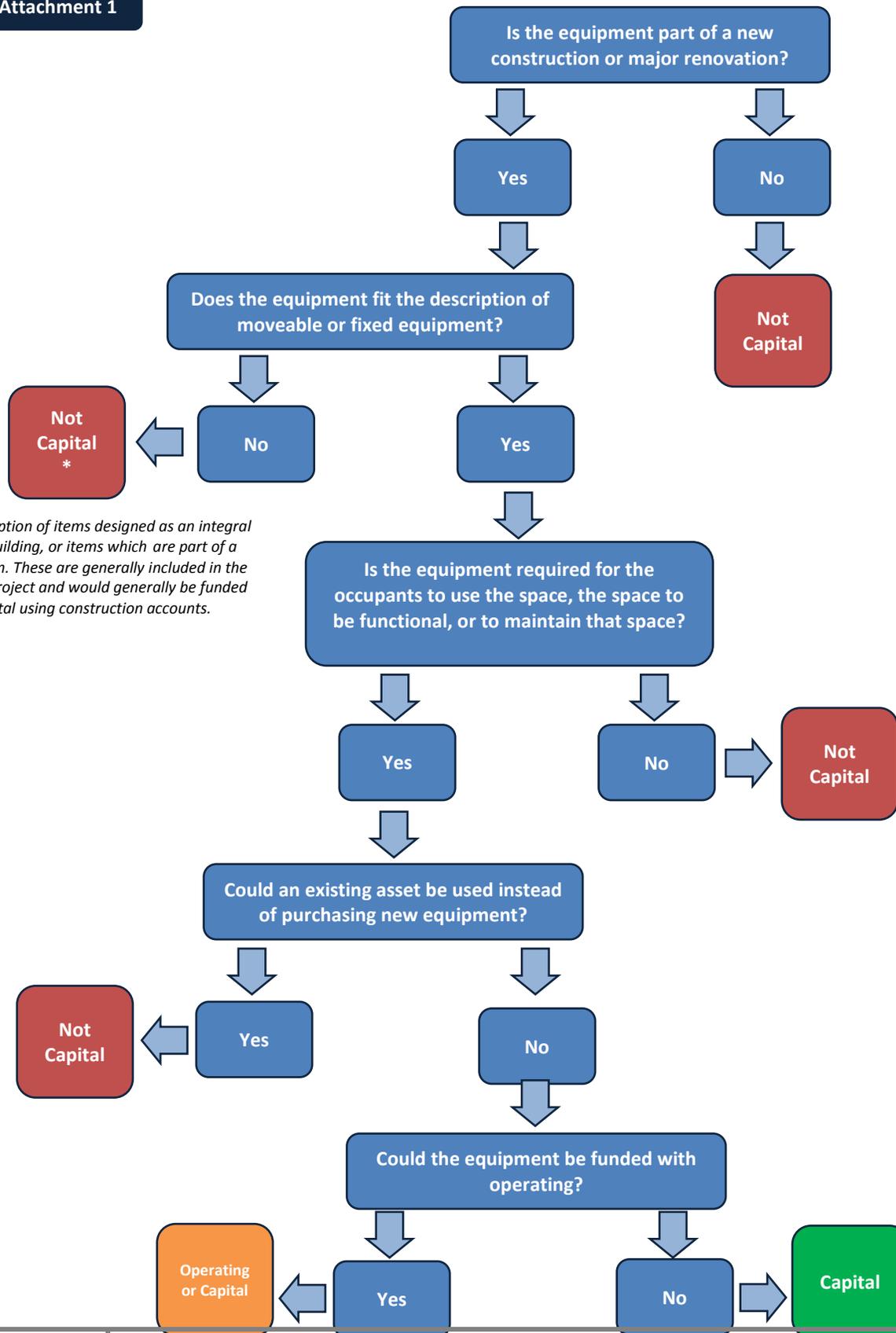
Property Control System

SUNY's Property Control System (Real Asset Management) facilitates the proper and timely reporting of equipment transactions and safeguards against loss or theft of equipment. Capital assets included in the Property Control System include both fixed and moveable equipment. Regardless of which type of furniture, fixtures or equipment are purchased, all State-owned equipment with an original unit cost of \$5,000 or more, and with a life expectancy of greater than one year, is required to be recorded in the Property Control System. For more information please see [SUNY Procedure 7595, Property Control Manual](#).

Resources

- [SUNY Procedure 7595, Property Control Manual](#)
- [Campus Administered Project Procedures](#)

Attachment 1



**With the exception of items designed as an integral part of the building, or items which are part of a building system. These are generally included in the construction project and would generally be funded with capital using construction accounts.*