

# Furniture FY2025 (Not allowable on ETF)

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There are two spend categories for purchasing furniture:

- Furniture Capital SC0820 (individual movable furniture >\$5K, such as a conference table or sofa)
- Furniture NonCapital SC0353 (furniture under \$5K and cubicle units; we will not be capitalizing cubicle furniture individually)

## Grants

- Furniture Capital SC0820 and Furniture NonCapital SC0353 will be excluded. If there is specialty lab furniture that is allowed on a grant, users would continue to use Equip Capital Lab SC0494 as in the past, such as for purchasing a Biosafety Cabinet.