

10.0 This chapter outlines those guidelines and directives which apply specifically to furniture, furnishings and appliances.

## 10.1 INTRODUCTION

10.1.1 Policy Summary. The government provides its employees with furniture, furnishings and appliances of approved commercial types, which most economically meet their functional requirements. Adherence to the guidelines and directives which apply to furniture, furnishing and appliance transactions eliminates the necessity to obtain Treasury Board approval for routine acquisitions.

10.1.2 Control of Requirements. Two methods used by the government to ensure that control of requirements or furniture, furnishings and appliances are met in an economic, equitable and consistent manner throughout government, especially for office use, are:

- \* scales of entitlement and materiel authorization tables (see Chapter 5),
- \* expenditure control.

At headquarters, the scales of entitlement for government departments and agencies, set forth by the Treasury Board, apply to acquisitions for office use (refer to Chapter 14).

Expenditure control is maintained through the use of dedicated funds. This is a portion of headquarters' annual budget allocated in accordance with Treasury Board guidelines. Dedicated funds are used only for the purchase of furniture for headquarters. Office furnishings (e.g., wastebaskets, ashtrays, lamps) are purchased from other operational funds.

At missions, the Materiel Authorization Tables in Appendix C are used to identify requirements for office and residential commodities. Expenditure control is exercised by identifying a portion of the mission budget for the acquisition of furniture and furnishings to replace and upgrade existing holdings. The amounts are reviewed by headquarters as required.

## 10.2 FURNITURE, FURNISHINGS AND APPLIANCE ACQUISITION

10.2.1 Circumstances for Acquisition. Furniture, furnishings and appliances may be acquired for the following reasons:

- (1) Approved staff growth. Furniture, furnishings and appliances may be acquired according to the appropriate materiel authorization tables for positions being staff on the basis of approved growth.
- (2) Replacement. Furniture, furnishings and appliances may be acquired to replace obsolete items or items beyond economic repair (determined according to repair/replacement criteria - Refer to Section 8.6). Replacement items must conform to the appropriate materiel authorization tables.
- (3) Leasing. Furniture, furnishings and appliances may be leased to meet short-term needs. It must be more cost effective to lease rather than to buy. Leased furniture must conform as closely as possible to the appropriate materiel authorization tables.