

COMMON EXPENDITURE TYPES USED FOR PROPERTY AND EQUIPMENT

| "ET" | PO Category | Description | Notes |
|-------|-------------|--|--------------------------|
| | | RENTALS OF EQUIPMENT | |
| 52920 | STD GOODS | RENT GEN PURPS EQUIP | i.e. computer rental |
| 52930 | STD GOODS | RENT OTH EQUIP | tool rentals |
| 52950 | STD GOODS | RENT SPEC PURPS EQUIP | lab equip rent |
| | | LEASES OF EQUIPMENT | |
| 52921 | STD LEASE | LEASE EQUIP GEN PURPOSE (Note 5) | \$5k & >1YR (Admin) |
| 52951 | STD LEASE | LEASE EQUIP SPEC PURPOSE (Note 5) | |
| | | CAPITAL EXP SU OWNED (\$5K AND GREATER) | Useful Life |
| 53110 | STD CAPITAL | SU OFFICE FURNITURE | 10 Years |
| 53115 | STD CAPITAL | SU SCIENTIFIC TECH EQUIP | 5 Years |
| 53120 | STD CAPITAL | SU COMP EQUIP | 3 Years |
| 53125 | STD CAPITAL | SU EQUIP GIFTS (DONATIONS) | N/A |
| 53135 | STD CAPITAL | SU MODULAR FURNITURE (Note 1) | 10 Years |
| 53140 | STD CAPITAL | SU VEHICLES | 4 Years |
| 53145 | STD CAPITAL | SU FIXED EQUIPMENT (Part of building, like a/c) (Note 1) | N/A |
| 53150 | STD CAPITAL | SU MACHINERY TOOLS | 10 Years |
| 53155 | STD CAPITAL | SU OTH EQUIP 10 YR LIFE | 10 Years |
| 53160 | STD CAPITAL | SU OTH EQUIP 5 YR LIFE | 5 Years |
| 53175 | STD CAPITAL | SU EQUIP UPGRADE EXPANSION (Note 4) | 5 Years |
| 52077 | STD CAPITAL | SU PROCEEDS DISP CAP EQUIP (SALE) | N/A |
| | | CAPITAL EXP NON SU OWNED (\$5K AND GREATER) | Useful Life |
| 55010 | STD CAPITAL | NON SU SCIENTIFIC TECH EQUIP | 5 Years |
| 55020 | STD CAPITAL | NON SU COMP EQUIP | 3 Years |
| 55030 | STD CAPITAL | NON SU OFFICE FURNITURE | 10 Years |
| 55040 | STD CAPITAL | NON SU VEHICLES | 4 Years |
| 55050 | STD CAPITAL | NON SU MACHINERY TOOLS | 10 Years |
| 55060 | STD CAPITAL | NON SU OTH EQUIP 10 YR LIFE | 10 Years |
| 55070 | STD CAPITAL | NON SU OTH EQUIP 5 YR LIFE | 5 Years |
| 55080 | STD CAPITAL | NON SU EQUIP UPGR EXPANSION (Note 4) | 5 Years |
| | | FABRICATIONS (MULTIPLE POS OVER TIME) | must use fab task |
| 53195 | STD CAPITAL | SU FABRICATION | Stanford-Owned |
| 55095 | STD CAPITAL | NON_SU FABRICATION | Non-SU Owned |
| 58671 | iJournal | INTRA-DEPT SU CAP FABRICATION (Note 6) | Stores Use |
| 58676 | iJournal | INTRA-DEPT NON-SU CAP FABRICATION (Note 6) | Stores Use |

| "ET" | PO Category | Description | Notes |
|-------|-------------------|--|----------------------------------|
| | | MATERIALS & SUPPLIES - GENERAL | |
| 55110 | STD GOODS | SUPPLIES GEN OFFICE | notepaper, pens, etc |
| 55115 | STD GOODS | SUPPLIES COMPUTER | mice, cables, toner, etc |
| 55120 | STD GOODS | SUPPLIES OTHER | tissues, disp. cutlery, etc |
| 55125 | STD GOODS | GEN PURPS MATERIAL | nails, bolts, wood, etc |
| 55130 | STD GOODS | BOOKS PUBS NON LIBRARY | subscriptions, periodicals, etc |
| 55135 | STD GOODS | SPEC PURP NON CAPTL ITEMS | lab equipt <\$5K |
| 55136 | STD GOODS | SPEC PURPOSE DATA HOLDING (Note 3) | lab eqpt computers, drives <\$5K |
| 55140 | STD GOODS | GEN PURP NON CAPTL ITEMS | calc, postage meter, etc <\$5K |
| 55141 | STD GOODS | GEN PURPOSE DATA HOLDING (Note 3) | admin computers, drives <\$5K |
| 55155 | STD GOODS | MISC FURNISHINGS NONCAPTL | footrest, fans, etc |
| | | MATERIALS & SUPPLIES - LAB | |
| 55210 | STD GOODS/BLANKET | SUPPLIES LABORATORY | test tubes, litmus paper |
| 55230 | STD GOODS/BLANKET | CHEMICALS COMPRESSED GAS | oxygen, HCl, etc |
| 55240 | STD GOODS/BLANKET | LAB ANIMAL PURCHASES | rats, frogs, etc |
| | | POSTAGE AND SHIPPING | |
| 55310 | STD GOODS | POSTAGE | stamps, fedex, etc |
| 55320 | STD GOODS | SHIPPING HANDLING (Note 2) | non-cap freight charges |
| 55330 | STD GOODS | SECOND CLASS POSTAGE | usually for shipping books |
| | | SOFTWARE LICENSES | |
| 55410 | STD GOODS | COMP SOFTWARE LICENSES (Note 7) | MS Office, Word, Excel, etc |
| | | REPAIR & MAINT (DONE BY VENDOR) | |
| 53510 | STD SERVICES | GEN PURPOSE EQUIP REP MAINT | general equip warranty/repair |
| 53515 | STD SERVICES | VEHICLE REP MAINT | Non-Stanford car repairs |
| 53520 | STD SERVICES | SPEC PURPS EQ REP MAINT | lab equipment warranty/repair |
| | | SOME MISC EXPENSES | |
| 54230 | STD SERVICES | PROF. SERVICES - ALLOWABLE | i.e. Training, Drawings |
| 58510 | iJournal | CHARGES TO/FROM OTHER DEPTS | Interdept "Sales" |
| 56510 | VARIES | OTHER PERMITS | Vehicle Doc & Lic Fees |
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Special Note: Non-capital equipment acquisitions that are exclusively used in a research lab setting should be coded 55135 Special Purpose Non-Capital (under \$5K) This includes computers that are only used to operate sci/tech equipment

For more complete definitions see the Chart of Accounts section in Fingate:
http://www.stanford.edu/group/fms/fingate/staff/acctstructure/res_jobaid.html

- Note 1: **MUST** be on a capital project account (use Standard Capital Project)
- Note 2: Effective 9/1/03 should be charged to same ET used for the capital asset
- Note 3: Any noncapital device capable of storing data, incl smartphones, laptops, iPads, etc
- Note 4: Must meet specific criteria, contact PMO before using
- Note 5: Leases are for **OVER** 1 year, **and** total commitment \$5K or more
- Note 6: For fabrication components acquired from Stanford Stores only (iJournals)
- Note 7: Software can **never** be considered capital unless it exceeds \$500,000.00