

Commonly Used Expenditure Types

Expenditure Type	Name	Description
52210	Employee Gifts - taxable	Taxable portion of gifts or awards given to employees. Review Administrative Guide memo 2.2.10 for criteria. See also Employee Morale, 52240.
52230	Employee Recruitment, allowable*	Reasonable costs for recruiting, including advertising, aptitude testing programs, hiring of a recruiting agency.
52235	Employee Recruitment, unallowable**	Recruitment advertising which includes use of color printing, advertising material with non-recruiting elements, entertainment related to recruiting.
52240	Employee Morale	Costs in accordance w/established University practice for employee morale. Includes awards, recognition, flowers, retirement parties, & recreational activities in keeping with Stanford's practices for improving working conditions, employer-employee relations, morale, and employee performance.
52250	Membership Dues/Fees, allowable*	Cost of membership in civic, business, technical and professional organizations. Stanford will <i>not</i> normally pay for Stanford Faculty Club dues, social or travel club memberships. See Admin. Guide Memo 5.4.3. NOTE: Certain dues are unallowable, see 52255.
52310	Alcoholic Beverages, unallowable**	Alcoholic Beverages are always unallowable. Use 52355 for other food costs, and 52240 for employee morale, <i>exclusive</i> of alcohol. NOTE: When purchasing alcoholic beverages, tax and tip are <i>also</i> unallowable. They should be added to the cost and coded to 52310.
52315	Entertainment, unallowable**	Entertainment Costs for non-SU staff - always unallowable. These include any amusement, diversion, or social activities and any costs associated with these activities (i.e. show or sporting event tickets, meals, lodging, rentals, transportation, or gratuities). See also 52320.
52320	Fundraising, unallowable**	Meals or entertainment for Fundraising purposes are always unallowable. See link below.
52355	Food	Working meals, food purchased for work, staff training classes, meetings, conferences, dept. supplies (i.e. water, coffee, sugar). Always excludes alcohol.
52410	Travel, Domestic allowable*	Travel within the U.S. and territories for transportation, lodging, travel meals, mileage. Does not include conference fees or purchases such as books. Go to: Fingate.stanford.edu/staff and see the Travel tab for more detailed information.
52415	Travel, Domestic unallowable**	Domestic travel unallowable per definition and Federal guidelines. See link below.
52420	Travel, Foreign allowable*	A trip that has any portion which occurs outside of the U.S. or its territories. Also for foreign visitors originating from outside the U.S. includes meals and lodging. See 52410 for more information.
52425	Travel, Foreign unallowable**	Foreign travel unallowable per definition and Federal guidelines. See link below.
52430	Travel, Fundraising unallowable**	Fundraising and related travel always unallowable per definition and Federal guidelines. See link below.
52445	Travel, non-SU employee	Must be used for human subjects. Can be used for allowable travel expenses for consultants, guests, or recruits. NOTE: Patients and organ donors use 54620
52510	Training & Conference fees, non-STAP	Fees for training, conferences, workshops, event entry, or continuing education NOT paid by STAP funds. Use REGARDLESS of whether travel is involved. For STAP use 51891 - HR only.
52920	Rental Equipment, general purpose	Rental costs of general office equipment and furnishings (furniture, AV equipment, etc.). Rental is considered <1 year and <\$5000. See 52921 for Leasing information.
52921	Lease Equipment, general purpose	Lease of general office equipment and furnishings (furniture, AV equipment, coffee machines, etc.). Lease is a non-cancellable contract >\$5,000 and >1 year. Requires Department Property Admin. (DPA) tagging and tracking.
52950	Rental Equipment, special purpose	Rental costs of laboratory or technical items related to research, scientific, medical, or instructional. Cannot be subject to indirect cost (see link: allowable/unallowable below).
52951	Lease Equipment, special purpose	Lease of laboratory or technical items related to research, scientific, medical, or instructional. Lease is a non-cancellable contract >\$5,000 and >1 year. Requires Department Property Admin. (DPA) tagging and tracking.
53110	Office Furniture, Capital	Stanford-owned, >\$5000. Desks, office furniture, etc. (see 53135 for modular furniture). Criteria for bulk equipment purchase must be >\$400 and <\$5,000 per item, 25 or more of <i>same</i> item, one requisition, <i>and</i> total of \$10,000 or more. Never charge Sponsored Project.
53115	Scientific Equipment, Capital (research, scientific, medical)	Stanford-owned, \$5000 or greater. Includes microscopes, centrifuges, refrigerators to store specimens used for research or medical, etc. For "bulk equipment" criteria view 53110. For fabrication of scientific items, see the Research Policy Handbook, Document 3.7
53120	Computer Equipment, Capital	Stanford-owned, \$5000 or greater. Computing or automatic data processing (mainframes, workstations, printers, laptops, drives, etc. For "bulk equipment" criteria view 53110. Before charging Sponsored Projects, check the terms and conditions of the award.
53135	Modular Furniture, Capital	Stanford-owned, \$5000 or greater. Includes modular partition furniture and modular work units of \$5,000 or more per unit. For "bulk equipment" criteria view 53110. NOTE: Contact Capital Accounting in the Controller's Office for a Project Account and further explanation.

*allowable: eligible for Federal gov't. reimbursement

**unallowable: not eligible for Federal gov't reimbursement

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Expenditure Type	Name	Description
53510	Maintenance and Repair, general equipment Warranty	Repair, maintenance, modification of general equipment beyond the warranty coverage. Modifications do not extend useful life. Before charging Sponsored Projects, check the terms and conditions of the award. See Research Policy Handbook, Document 3.6.
53520	Maintenance and Repair, special purpose equipment Warranty	Repair, maintenance, modification of medical, research, scientific, or instructional equipment beyond the warranty coverage. Modifications do not extend useful life.
53525	Maintenance and Repair, equipment Contract	Cost of purchasing a contract for maintenance and repair on equipment.
53530	Maintenance and Repair, equipment Non-Contract	Payment for maintenance and repair when equipment is not covered by a contract or manufacturers warranty.
54220	Accounting Fees, allowable*	Professional accounting services performed by external individuals or organizations including auditors such as PWC. Review 54225 for unallowable charges.
54225	Accounting Fees, unallowable**	Charges in connection with any civil, criminal, or administrative proceedings, claims, appeals or patent infringements are unallowable (unless provided for in sponsored agreement).
54230	Professional Services - <u>not</u> legal or accounting, allowable*	Services performed by non-Stanford employees such as consulting, external lab analysis, honoraria for non-SU employees. Use 54235 if unallowable**
54330	Temporary Employment Services	Costs for non-Stanford employee help such as Manpower, part-time casuals, etc. Use 54230 for outside consultants.
54520	Photocopy and Printing, non-Stanford	Printing, photocopying, business cards, and collating costs of non-published materials. Use 58315 for work performed by internal Stanford copy centers. NOTE: Certain advertising and promotional materials are unallowable requiring different expenditure types.
54630	Human Subject Payment Incentives	Payment to human subjects in research projects. Subjects employed by the dept. conducting the study must be paid through Payroll. Other employees may be paid through IOU Other Checks using this expenditure type.
55110	Supplies, general office	All routine consumable and non-consumable supplies used in running an office. Office supplies are considered <u>unallowable</u> , so may NOT be charged to sponsored projects unless specifically budgeted.
55115	Computer Supplies, general, non-data	Computer-related supplies incapable of storing data such as monitors, keyboards, cables, and docking stations.
55120	Supplies, other, non-office	General non-office supplies such as kitchen items, training supplies, first aid, fans, parking scratchers, etc.
55130	Books and Subscriptions, non-library	Books, subscriptions, or journals, for individual university business or departmental use. Should also be coded here if purchased during travel.
55135	Special Purpose non-capital equipment (research, scientific, medical)	Items <\$5,000 that do not store data. Lab or instructional equipment such as microscopes, refrigeration units, analyzers, etc. See 53115 for bulk equipment purchases or 55210 for lab supplies.
55140	Gen Purpose non-capital items < \$5,000 (office equipment, office furniture)	All general purpose office items not under more specific categories including file cabinets, air conditioners, shelving units, etc. See 53110 for bulk equipment purchases.
55141	Gen Purpose, Data storage non-capital <\$5,000 (computers, laptops, printers)	Items capable of storing data and used for general purpose such as computers, laptops, workstations, printers, drives, etc. See 53120 for bulk equipment purchases.
55195	Supplies and Materials, unallowable**	Unallowable supplies or materials not covered under another expenditure type (even if >\$5,000), includes items such as art and musical instruments.
55210	Laboratory Supplies (not gas or chemical)	All general lab materials and supplies (except chemicals and gases) such as test tubes, petri dishes, litmus paper, syringes, etc. See 55230 for chemicals and gases
55230	Chemicals Compressed Gas (incl. Praxair)	All grades of chemicals and products that contain hazardous materials as defined by state, local, or federal regulation. Includes all compressed gases such as Praxair. Use 55210 for nucleotides, peptides, enzymes, controlled substances, growth media or bio organisms.
55310	Postage	Cost of stamps, mailing services, reloading stamp meters, express mail, etc. Postage is considered <u>unallowable</u> , so may not be charged to sponsored projects unless specifically budgeted.
55320	Shipping & Handling- cartage, freight services	Shipping can include UPS or Fed Ex if the purpose is for shipping and not express mail. Do not use for capital equipment as shipping charges are included with capital expenditure costs and type. May not be charged to sponsored projects unless specifically budgeted.
55410	Computer software licenses	Computer software packages (applications, programs, etc.) purchased from vendors where the total acquisition cost is less than \$500,000.
56010	Award Prizes to Others	Awards and prizes to staff or working associates (non-student) such as service awards. Use 52240 for employee morale and 57610 for students. See Admin. Guide Memo 2.2.10.
58320	Interdepartmental Service Center Charges	Interdepartmental Stanford University service center charges. Other, more specific, interdepartment charges may also be used. Must not be used for unallowable charges.

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Expenditure Type	Name	Description
58365	Interdepartmental Facility Use Charges	Fees for Stanford facilities, conference or other meeting rooms which charge for their use.
58380	Interdepartmental Catering, allowable*	Costs of catering by any Stanford service center catering businesses (i.e. Bon Appetit @ Stanford GSB). Use 58385 for any unallowable activities or portion thereof.
58385	Interdepartmental Catering, unallowable**	Costs of any interdepartmental catering, or portion of catering, which is considered unallowable (i.e. alcohol portion).
58510-58514	Interdepartmental Charges between departments	Can be used for charges between departments where other, more specific, criteria do not apply within 58xxx or where a department wishes a separate coding for certain items.
Expenditure Types Query Tool		Allowable and Unallowable

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