

**COMMON EXPENDITURE TYPES USED FOR PROPERTY AND EQUIPMENT**

"ET"	PO Category	Description	Notes
		<b>RENTALS OF EQUIPMENT</b>	
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
		<b>LEASES OF EQUIPMENT</b>	
52921	STD LEASE	LEASE EQUIP GEN PURPOSE (Note 5)	\$5k & >1YR (Admin)
52951	STD LEASE	LEASE EQUIP SPEC PURPOSE (Note 5)	
		<b>CAPITAL EXP SU OWNED (\$5K AND GREATER)</b>	<b>Useful Life</b>
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
		<b>CAPITAL EXP NON SU OWNED (\$5K AND GREATER)</b>	<b>Useful Life</b>
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
		<b>FABRICATIONS (MULTIPLE POS OVER TIME)</b>	<b>must use fab task</b>
53195	STD CAPITAL	SU FABRICATION	Stanford-Owned
55095	STD CAPITAL	NON_SU FABRICATION	Non-SU Owned
58671	STD CAPITAL	INTRA-DEPT SU CAP FABRICATION (Note 6)	Stores Use
58676	STD CAPITAL	INTRA-DEPT NON-SU CAP FABRICATION (Note 6)	Stores Use

"ET"	PO Category	Description	Notes
		<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	
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
55160	STD GOODS	CARPETS DRAPES	carpets, rugs, blinds, etc
55165	STD GOODS	TOOLS	hammers, drills, etc
55170	STD GOODS	SPORT UNIFORM	Athletics only
		<b>MATERIALS &amp; SUPPLIES - LAB</b>	
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
		<b>POSTAGE AND SHIPPING</b>	
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
		<b>SOFTWARE LICENSES</b>	
55410	STD GOODS	COMP SOFTWARE LICENSES (Note 7)	MS Office, Word, Excel, etc
		<b>REPAIR &amp; MAINT (DONE BY VENDOR)</b>	
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
		<b>SOME MISC. EXPENSES</b>	
54230	STD SERVICES	PROF. SERVICES - ALLOWABLE	i.e. Training, Drawings
58510	iJournal	CHARGES TO/FROM OTHER DEPTS	Interdept "Sales"
56510	VARIABLES	OTHER PERMITS	Vehicle Doc & Lic Fees

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](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