

COMMON EXPENDITURE TYPES USED FOR PROPERTY AND EQUIPMENT

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

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

"ET"	Description	Notes
	MATERIALS & SUPPLIES - GENERAL	
55110	SUPPLIES GEN OFFICE	notepaper, pens, etc
55115	SUPPLIES COMPUTER	mice, cables, toner, etc
55120	SUPPLIES OTHER	tissues, disp. cutlery, etc
55125	GEN PURPS MATERIAL	nails, bolts, wood, etc
55130	BOOKS PUBS NON LIBRARY	subscripts, periodicals, etc
55135	SPEC PURP NON CAPTL ITEMS	lab equipt <\$5K
55136	SPEC PURPOSE DATA HOLDING (Note 3)	lab eqpt computers, drives <\$5K
55140	GEN PURP NON CAPTL ITEMS	calc, postage meter, etc <\$5K
55141	GEN PURPOSE DATA HOLDING (Note 3)	admin computers, drives <\$5K
55155	MISC FURNISHINGS NONCAPTL	footrest, fans, etc
55160	CARPETS DRAPES	carpets, rugs, blinds, etc
55165	TOOLS	hammers, drills, etc
55170	SPORT UNIFORM	Athletics only
	MATERIALS & SUPPLIES - LAB	
55210	SUPPLIES LABORATORY	test tubes, litmus paper
55230	CHEMICALS COMPRESSED GAS	oxygen, HCl, etc
55240	LAB ANIMAL PURCHASES	rats, frogs, etc
	POSTAGE AND SHIPPING	
55310	POSTAGE	stamps, fedex, etc
55320	SHIPPING HANDLING (Note 2)	non-cap freight charges
55330	SECOND CLASS POSTAGE	usually for shipping books
	SOFTWARE LICENSES	
55410	COMP SOFTWARE LICENSES (Note 7)	MS Office, Word, Excel, etc
	REPAIR & MAINT (DONE BY VENDOR)	
53510	GEN PURPOSE EQUIP REP MAINT	general equip warranty/repair
53515	VEHICLE REP MAINT	Non-Stanford car repairs
53520	SPEC PURPS EQ REP MAINT	lab equipment warranty/repair
	SOME MISC. EXPENSES	
54230	PROF. SERVICES - ALLOWABLE	i.e. Training, Drawings
58510	CHARGES TO/FROM OTHER DEPTS	Interdept "Sales"
56510	OTHER PERMITS	Vehicle Doc & Lic Fees

Note 1: **MUST** be on a capital project account (see PMO Manual Chapter 2)
 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