

## 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, travel costs while engaged in recruitment.
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. Alcohol must be charged to 52310. See Admin Guide memo 5.4.3.
52250	Membership Dues/Fees, allowable*	Cost of membership in business, technical and professional organizations. Stanford will <i>not</i> normally pay for Stanford Faculty Club dues, social or travel club memberships. Use 59497 for dues to Stanford Hospital & Clinics. Certain dues are unallowable, see 52255. See Admin. Guide memo 5.4.3.
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. Total bill's tax and tip should be charged along with the alcohol to this expenditure type <b>or</b> depts. can choose to allocate the tax and tip to 52325. Search Fingate alcohol allocation guideline.
52315	Entertainment, unallowable**	Entertainment costs for non-SU staff - always unallowable. These include any amusement or social activities and any costs associated with these activities (i.e. show or sporting event tickets, meals, lodging, transportation, or gratuities). See 52320 for fundraising, unallowable.
52320	Fundraising, unallowable**	Meals or entertainment for fundraising purposes are always unallowable and must be coded here. See 52430 for fundraising travel and 55185 for other fundraising expenses.
52325	Meals/Food, <b>Tax and Tip</b> (portion only), unallowable**	<b>Optional</b> alternative for where to charge the tax and tip portion <b>when alcohol is involved</b> . Normal process is to charge all alcohol, tax, and tip to 52310. This ET allows departments to separate the alcohol to 52310 and tax/tip to 52325 (both unallowable) for the unit's own reporting purposes. See AGM 5.4.2, 5.4.3.
52355	Food	Working meals, food purchased for work, staff training classes, meetings, conferences, dept. supplies (i.e. water, coffee, sugar). Always excludes alcohol. See travel expenditure types (524XX) for travel meals.
52410	Travel, Domestic, allowable*	Travel on University business within the U.S. and territories for transportation, lodging, travel meals, mileage and travel-related expenses. Travelers on federally-sponsored projects must follow the <i>Fly America Act</i> . See Admin. Guide memo 5.4.2. Go to: Fingate Staff and see the Travel tab for more detailed information regarding travel expenses.
52415	Travel, Domestic, unallowable**	Domestic travel unallowable per definition and Federal guidelines. Airfare in excess of customary standard, University-owned, leased or chartered aircraft, and excessive lodging costs are unallowable. See Admin. Guide memo 5.4.2. Search Expenditure Types Query tool for more details.
52420	Travel, Foreign, allowable*	A trip that has ANY portion which occurs outside of the U.S. or its territories. Includes travel, meals, and lodging for foreign visitor to U.S. when originating from outside the U.S. Travelers on federally-sponsored projects must follow the <i>Fly America Act</i> . See 52425 for foreign, unallowable. Go to Fingate Staff and see the Travel tab for more detailed information regarding travel expenses.
52425	Travel, Foreign, unallowable**	A trip where any portion occurs outside of the U.S. and costs are in excess of customary standard commercial. Travel by University-owned, leased or chartered aircraft, and excessive lodging costs are unallowable. Travelers on federally-sponsored projects must follow the <i>Fly America Act</i> . See Admin. Guide memo 5.4.2. Search Expenditure Types Query tool for more details.
52430	Travel, Fundraising, unallowable**	Fundraising and related travel are always unallowable. All fundraising travel and lodging must be charged here. See 52320 for fundraising entertainment and meals (non-travel) and 55185 for other fundraising expenses.
52445	Travel, non-SU employee	Can be used for allowable travel expenses for consultants, guests, or recruits. Travel payments for human subjects must be charged here. For travel and lodging for patient 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 <i>regardless</i> of whether travel is involved. For STAP use 51891. For books/materials at conferences use 55130.

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<b>52910 (new)</b>	Rental Equipment (replaces 52920,30,50)	Equipment rental of one year or less, regardless of \$ amount -or- longer than one year but less than \$5,000 total commitment. No DPA tagging or tracking required. See Admin. Guide memo 5.2.2 or Property Manual 2.4 for more information.
<b>52921</b>	Lease Equipment, general purpose	Lease of general office equipment and furnishings (furniture, computing and AV equipment, coffee and postage machines, etc.). Minimum 1 year commitment and commitment of \$5,000 or more. Requires Department Property Admin. (DPA) tagging and tracking. Generally not charged to sponsored projects. Search Expenditure Types Query tool for more details.
<b>52951</b>	Lease Equipment, special purpose (research, scientific, medical)	Lease of laboratory or technical items related to research, scientific, or medical (microscopes, centrifuges, lab specimen refrigeration, etc). Lease requires minimum 1 year commitment and total payments of \$5,000 or more over lease term. Requires DPA tagging and tracking. See Admin. Guide memo 5.2.2 or Property Manual 2.4 for more information.
<b>52992</b>	Rent, other	Rent other than equipment or leased space includes off-campus document storage such as DataSafe, facility use fees or materials such as tables/chairs. Use 52810 for space with signed lease agreement and 52820 for ground rent.
<b>53110</b>	Office Furniture, capital	Stanford-owned, \$5,000 or greater. Desks, file cabinets, office furniture etc., including items that qualify as "bulk equipment." Does NOT include modular furniture/units - see 53135. Generally not charged to sponsored projects. Search Expenditure Types Query tool for more details.
<b>53115</b>	Scientific Equipment, capital (research, scientific, medical)	Stanford-owned, \$5000 or greater for research, scientific, or medical (microscopes, centrifuges, lab specimen refrigeration, etc), including items that qualify as "bulk equipment." Search Expenditure Types Query tool for more details.
<b>53120</b>	Computer Equipment, capital	Stanford-owned, \$5000 or greater. Computing or automatic data processing (mainframes, workstations, printers, laptops, drives, etc), including items that qualify as "bulk equipment." Check terms and conditions of government grants or contracts before charging. Software packages are generally not capital equipment. Search Expenditure Types Query tool for more details
<b>53135</b>	Modular Furniture, capital	Stanford-owned, \$5000 or greater. Includes modular partition furniture and modular work units of \$5,000 or more per unit. NOTE: Contact Capital Accounting in the Controller's Office for a Project Account and further explanation. Do not enter into Sunflower.
<b>53511 (new)</b>	Equipment Repair and Maintenance (replaces 53510,20)	Repair, maintenance, modification of equipment; includes extended warranties, preventive maintenance contracts, general repairs. Repairs are not normally charged to sponsored projects. Search Expenditure Types Query tool for more details.
<b>54220</b>	Accounting Fees, allowable*	Professional accounting services performed by external individuals or organizations including auditors such as PWC. Review 54225 for unallowable charges.
<b>54225</b>	Accounting Fees, unallowable**	Professional account services in connection with any civil, criminal, or administrative proceedings, claims, appeals or patent infringements are unallowable. See 54225 for allowable charges.
<b>54230</b>	Professional Services - <u>not</u> legal or accounting, allowable*	Services performed by non-Stanford employees such as consulting, external lab analysis and honoraria to non-Stanford individuals. Services provided are of an intellectual nature and include identification/analysis of problems and recommended solutions. Use 54235 if unallowable**
<b>54330</b>	Temporary Employment Services	Costs for non-Stanford employee help such as Manpower, part-time casuals, etc. For professional outside consulting services use 54230.
<b>54520</b>	Photocopy and Printing, non-Stanford	Printing, photocopying, business cards, and collating costs of non-published materials by outside vendors. Use 54550 for <i>required</i> reports for sponsored projects. Other printing costs may not be charged to sponsored projects. Certain advertising and promotional materials are unallowable requiring different expenditure types. Search Expenditure Types Query tool for more details.
<b>54630</b>	Human Subject Payment Incentives	Payment to human subjects in research projects. Stanford employees in studies through their department or otherwise work-related must be paid through the payroll system.
<b>55110</b>	Supplies and Materials, office, non-capital	All routine consumable and non-consumable supplies used in running an office; includes office furniture costing less than \$5,000. Office supplies are considered <u>unallowable</u> so may NOT be charged to sponsored projects unless specifically budgeted. Use 55116 for computers and computer peripherals costing less than \$5,000. Search Expenditure Types Query tool for more details.
<b>55116 (new)</b>	Computers and Computing Devices, non-capital (replaces 55115,36,41)	Computers, computing devices costing less than \$5,000. Includes peripherals such as keyboard, mouse, flash drive, printer, fax, cell phones. Use 55110 for toner, mouse pads, etc. Use 55410 for software licenses. Search Expenditure Types Query tool for more details.
<b>55120</b>	Supplies and Materials, non-office, non-lab	General non-office and non-lab supplies costing less than \$5,000 such as kitchen items, training supplies, first aid, fans, parking scratchers, etc. Includes sponsored project work NOT conducted in a lab. Use 55116 for computers and computer peripherals costing less than \$5,000. Search Expenditure Types Query tool for more details.

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<b>55130</b>	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. Excludes SU Libraries catalogued items.
<b>55185</b>	Fundraising, unallowable**	Fundraising costs are always unallowable. See 52430 for fundraising travel/lodging and 52320 for fundraising entertainment/meals.
<b>55195</b>	Supplies and Materials, unallowable**	Unallowable supplies or materials not covered under another expenditure type (even if greater than \$5,000), includes items such as art and musical instruments.
<b>55210</b>	Lab Supplies, general (not gas, chemical, or equipment)	All general lab materials and supplies; includes test tubes, syringes, nucleotides, peptides, biological organisms, etc. See 55230 for chemicals/gases and 55215 for lab/science/tech equipment, non-capital. Search Expenditure Types Query tool for more details.
<b>55215 (new)</b>	Lab/Science/Tech Equipment, non-capital	Lab, research, medical, technical, non-computing equipment costing less than \$5,000. Includes, microscopes, meters, pumps, etc. See 55116 for computing supplies devices and peripherals. Search Expenditure Types Query tool for more details.
<b>55230</b>	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.
<b>55310</b>	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. Use 55320 for shipping and handling.
<b>55320</b>	Shipping & Handling- cartage, freight services	Shipping and freight services can include UPS or Fed Ex if the purpose is for shipping goods and materials 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.
<b>55410</b>	Computer Software Licenses	Computer software licenses and packages (applications, programs, etc.) purchased from vendors where the total acquisition cost is less than \$500,000.
<b>56010</b>	Award Prizes to Others	Awards and prizes to staff or working associates (non-student) such as service awards. Can also be used for non-SU personnel. Use 52240 for employee morale and 57610 for students. See Admin. Guide memo 2.2.10.
<b>58320</b>	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.
<b>58365</b>	Interdepartmental Facility Use Charges	Fees for Stanford facilities, conference or other meeting rooms which charge for their use.
<b>58380</b>	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.
<b>58385</b>	Interdepartmental Catering, unallowable**	Costs of any interdepartmental catering, or portion of catering, which is considered unallowable (i.e. alcohol portion).
<b>58510-58805</b>	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.
<a href="#">Expenditure Type Definitions &amp; Rules</a>		<a href="#">Allowable and Unallowable</a>
<a href="#">Capital, Bulk, Fabricated Equipment</a>		<a href="#">Administrative Guide</a>

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