

COMMON EXPENDITURE TYPES USED FOR PROPERTY AND EQUIPMENT

"ET"	DESCRIPTION	NOTES
	EQUIPMENT LEASES	
	<i>(Standard Equipment Lease)</i>	
52910	LEASE EQUIPMENT >1yr; <5K (Note 4)	<\$5K commit, >1yr
52921	LEASE GEN PURPOSE EQUIP >5K	\$5k & >1YR (Admin)
52951	LEASE SPEC PURPOSE EQUIP >5K	\$5k & >1YR (Lab)
52981	LEASE EQUIPM 1 MO TO 1 YEAR (Note 4)	>1 Mo, < 1 Yr, any\$
52992	RENT OTHER (Note 4)	<1 Mo or other rental
	CAPITAL EXP SU OWNED (\$5K AND GREATER)	
	<i>(Standard Capital Equipment)</i>	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 (Note 8)	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 3)	5 Years
52077	SU PROCEEDS DISP CAP EQUIP (SALE)	N/A
	CAPITAL EXP NON SU OWNED (\$5K AND GREATER)	
	<i>(Standard Capital Equipment)</i>	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
	FABRICATIONS (MULTIPLE POS OVER TIME)	
	<i>(Standard Capital Equipment)</i>	must use fab task
53195	SU FABRICATION	Stanford-Owned
55095	NON SU FABRICATION	Non-SU Owned
58671	INTRA-DEPT SU CAP FABRICATION (Note 5)	Stores Use
58676	INTRA-DEPT NON-SU CAP FABRICATION (Note 5)	Stores Use

"ET"	DESCRIPTION	NOTES
	NON-CAPITAL EQUIPMENT	
	<i>(Standard Goods)</i>	
55110	SUPPLIES MTL NON CAP EQUIP OFFICE	postage machines, shredders, etc.
55116	COMPUTERS AND COMPUTING DEVICES	keyboards, cables, printers, etc.
55215	LAB/SCI/TECH NON CAP EQUIPMENT	lab equipt <\$5K
	MATERIALS & SUPPLIES	
	<i>(Standard Goods or Standard Blanket)</i>	
55110	SUPPLIES MTL NON CAP EQUIP OFFICE	notepaper, pens, toner, etc.
55120	SUPPLIES MTL NON-OFFICE NON-LAB	kitchen, cleaning supplies, etc.
55210	SUPPLIES LABORATORY	test tubes, materials, etc.
55230	CHEMICALS COMPRESSED GAS	oxygen, HCl, etc.
55240	LAB ANIMAL PURCHASES	rats, frogs, etc.
	POSTAGE AND SHIPPING (Standard Goods)	
55310	POSTAGE	stamps, fedex, etc
55320	SHIPPING HANDLING (Note 2)	non-cap freight charges
	SOFTWARE LICENSES (Standard Goods)	
55410	COMP SOFTWARE LICENSES (Note 6)	MS Office, Word, Excel, etc.
	REPAIR & MAINT (DONE BY VENDOR)	
	<i>(Standard Services)</i>	Incl. maintenance agreements
53511	EQUIPMENT REPAIR AND MAINTENANCE	Equipment warranty or repair
53515	VEHICLE REPAIR AND MAINTENANCE	Vehicle repairs by external vendor
	MISC. EXPENSES (Varies)	
54230	PROF. SERVICES - ALLOWABLE	i.e. Training, Drawings, Movers, etc.
58510	CHARGES TO/FROM OTHER DEPTS	Interdept "Sales" and other charges
56510	OTHER PERMITS (Note 7)	Non-Taxable Lic Fees
58455	UTILITIES AND INCENTIVES PROGRAMS	Freezer Rebates

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: Must meet specific criteria, contact PMO before using

Note 4: Lease ET Definitions REVISED April 2019

Note 5: For fabrication components acquired from Stanford Stores only (iJournals)

Note 6: Software is capital IF integral to basic equipment functionality OR greater than \$1M

Note 7: Non-taxable license fees or other permits

Note 8: Taxable vehicle fees are coded as capital

For more complete definitions see the Chart of Accounts section in Fingate:

<https://stanford.app.box.com/v/fingate-obi-exp-type-active>