

To: The Stanford Community

From: The Office of the Vice Provost and Dean of Research, Office of Research Financial Compliance & Services

Subject: Chart of Accounts Changes Effective FY16

Date: August 24, 2015

To simplify Stanford's chart of accounts and achieve consistency with federal rules, expenditure types will no longer make the distinction between *general* or *special purpose* and *data storage* or *non-data storage*. We are transitioning activity in these expenditure types to new and existing expenditure types as documented in the table *Mapping – Old To New or Existing Expenditure Types* below. Transition to the new expenditure types will be done to minimize disruption to on-going business. Please review the *Implementation Schedule* and *Implementation Notes* for further information. Reminders and more detailed communications will be distributed to schools/departments throughout this fiscal year and the next to facilitate the process.

The on-line version of this announcement is found at [http://fingate.stanford.edu/staff/bulletins/acctstructure/2015\\_0824\\_coa\\_changes.html](http://fingate.stanford.edu/staff/bulletins/acctstructure/2015_0824_coa_changes.html)

**Mapping - Old to New or Existing Expenditure Types**

<b>Stop using the following expenditure types for new business after <b>August 31, 2015</b></b>	<b>Start using the following replacement expenditure types <b>September 1, 2015</b></b>
<b>52920</b> RENT GENERAL PURPOSE EQUIPMENT  <b>52930</b> RENT OTHER EQUIPMENT  <b>52950</b> RENT SPECIAL PURPOSE EQUIPMENT	<b>NEW 52910</b> RENT EQUIPMENT
<b>53510</b> GENERAL PURPOSE EQUIPMENT REPAIR AND MAINTENANCE	<b>NEW 53511</b> EQUIPMENT REPAIR AND MAINTENANCE

<b>53520</b> SPECIAL PURPOSE EQUIPMENT REPAIR AND MAINTENANCE	
<b>55115</b> SUPPLIES COMPUTER NON DATA STORAGE  <b>55136</b> SPECIAL PURPOSE DATA STORAGE AND NON CAPITAL  <b>55141</b> GENERAL PURPOSE DATA STORAGE AND NON CAPITAL	<b>NEW 55116</b> COMPUTERS & COMPUTING DEVICES
<b>55125</b> GENERAL PURPOSE MATERIAL	<b>EXISTING (title change) 55120</b> SUPPLIES MTL NON-OFFIC NON-LAB
<b>55135</b> SPECIAL PURPOSE NON DATA STORAGE AND NON CAPITAL	<b>NEW 55215</b> LAB/SCI/TECH NON CAP EQUIPMENT
<b>55140</b> GENERAL PURPOSE NON DATA STORAGE AND NON CAPITAL	<b>EXISTING (title change) 55110</b> SUPPLIES MTL NON-CAP EQ OFFICE  <b>EXISTING (title change) 55120</b> SUPPLIES MTL NON-OFFIC NON-LAB

**Implementation Schedule**

<b>Implementation Dates</b>	<b>Central Actions</b>	<b>School/Department/Business Unit Actions</b>
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September 1, 2015	Replacement ETs are available for use.	Please use replacement ETs for <i>all</i> new business. Existing business is not affected.
November 1, 2015	Procurement/Travel blocks discontinued ETs from use on new business – requisitions, purchase orders, PCard, travel, expense reimbursement system	Departments must use replacement ETs for new business in requisitions, purchase orders, PCard, travel, expense reimbursement system. Existing business is not affected.
March 2016	Procurement will initiate an outreach program to address existing business (such as active POs) with discontinued ETs.	Follow guidance about how to transition existing business with discontinued ETs to the replacement ETs.
August 31, 2016	Discontinued ETs are end-dated as of August 31, 2016	All business must be conducted in the replacement ETs after this date. Transfers of expense in the discontinued ETs may still be done if the expenditure item date is on or before August 31, 2016.

### Implementation Notes:

1. Use the replacement ETs on new business requisitions. E.g., Requisitions, PCard transactions, travel reimbursements, etc. from September 1, 2015 onward.
2. Existing business already in process will not be affected. E.g., invoices will still be paid against existing POs coded with the discontinued ETs and charged to the discontinued ET. Business will appear in both replacement ETs and discontinued ETs for FY16.
3. For cost transfers, remember to credit/debit the transaction(s) already charged to the discontinued ET(s) and debit/credit the transaction(s) to the appropriate replacement ET(s).
4. Starting November 1, 2015 Procurement will prohibit the use of the discontinued ETs on new business.
5. Tools to help you choose the appropriate ETs to charge:

- a. The attached spreadsheet of the replacement and discontinued ETs with definitions.
  - b. *Expenditure Type Query Tool* in Oracle ([https://web.stanford.edu/group/fms/fingate/staff/finreporting/Inquiry\\_tool.html](https://web.stanford.edu/group/fms/fingate/staff/finreporting/Inquiry_tool.html))
  - c. *Bulletin: Expenditure Type & Object Code Updates* [https://web.stanford.edu/group/fms/fingate/staff/bulletins/acctstructure/exp\\_typ\\_obj\\_code\\_updates.html](https://web.stanford.edu/group/fms/fingate/staff/bulletins/acctstructure/exp_typ_obj_code_updates.html)
  - d. For capital equipment threshold information see Fingate [http://web.stanford.edu/group/fms/fingate/staff/capitalequip/buy\\_cap\\_equipment.html](http://web.stanford.edu/group/fms/fingate/staff/capitalequip/buy_cap_equipment.html)
  - e. For guidance on equipment leases and rentals see Property Manual 2.4 <http://doresearch.stanford.edu/policies/property-management-manual/acquisition/loans-transfers-leases-and-rentals>
6. Please remember to update any departmental documentation/guidance that may be affected by this change.

If you have questions please contact: Ken Merritt, 724-8133 ([kmerritt@stanford.edu](mailto:kmerritt@stanford.edu)), Carol Cook, 725-1752 ([cscocook@stanford.edu](mailto:cscocook@stanford.edu)), or your Office of Sponsored Research representative.