

## COMMON EXPENDITURE TYPES USED FOR PROPERTY AND EQUIPMENT

"ET"	DESCRIPTION	NOTES
	<b>EQUIPMENT LEASES</b>	
	<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
	<b>CAPITAL EXP SU OWNED (\$5K AND GREATER)</b>	
	<i>(Standard Capital Equipment)</i>	<i>Useful Life</i>
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
	<b>CAPITAL EXP NON SU OWNED (\$5K AND GREATER)</b>	
	<i>(Standard Capital Equipment)</i>	<i>Useful Life</i>
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 3)	5 Years
	<b>FABRICATIONS (MULTIPLE POS OVER TIME)</b>	
	<i>(Standard Capital Equipment)</i>	<i>must use fab task</i>
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
	<b>NON-CAPITAL EQUIPMENT</b>	
	<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
	<b>MATERIALS &amp; SUPPLIES</b>	
	<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.
	<b>POSTAGE AND SHIPPING (Standard Goods)</b>	
55310	POSTAGE	stamps, fedex, etc
55320	SHIPPING HANDLING (Note 2)	non-cap freight charges
	<b>SOFTWARE LICENSES (Standard Goods)</b>	
55410	COMP SOFTWARE LICENSES (Note 6)	MS Office, Word, Excel, etc.
	<b>REPAIR &amp; MAINT (DONE BY VENDOR)</b>	
	<i>(Standard Services)</i>	<i>Incl. maintenance agreements</i>
53511	EQUIPMENT REPAIR AND MAINTENANCE	Equipment warranty or repair
53515	VEHICLE REPAIR AND MAINTENANCE	Vehicle repairs by external vendor
	<b>SOME MISC. EXPENSES (Varies)</b>	
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

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>