Stop using the following ETs for new business after 8/31/15 | Start using the following replacement ETs 9/1/15
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**ET Category 52901 RENT LEASES EQUIPMENT**

<table>
<thead>
<tr>
<th>ET Category</th>
<th>Start Using ET</th>
</tr>
</thead>
<tbody>
<tr>
<td>52920 RENT GENERAL PURPOSE EQUIPMENT-Includes rental of general purpose items such as office equipment and furnishings (e.g., computers, copy machines, phones, fax machines, etc.). See also 52930 and 52950. See additional information on Discussion Tab.</td>
<td><strong>NEW</strong> 52910 RENT EQUIPMENT-Rent of equipment with a payment period one year or less regardless of the dollar value, or a payment period greater than 1 year with less than $5000 committed. Use 52992 for rentals that do not qualify as equipment or space. Does not require Departmental Property Administrator tagging and tracking during the life of the rental. Refer to Admin Guide 5.2.2 and Property Manual 2.4 for more information.</td>
</tr>
<tr>
<td>52930 RENT OTHER EQUIPMENT-Rentals/leases of general equipment, including containers and vehicles. Not subject to indirect costs. See additional information on Discussion Tab.</td>
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</tr>
<tr>
<td>52950 RENT SPECIAL PURPOSE EQUIPMENT-Includes rental of laboratory or other technical items that are related to research, scientific, medical, instructional or other technical activities. Not subject to indirect cost. See also 52920. See additional information on Discussion Tab.</td>
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</tr>
</tbody>
</table>

**ET Category 53502 REP & MAINT FF AND E**

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>53510 GENERAL PURPOSE EQUIPMENT REPAIR AND MAINTENANCE-Repair, maintenance and modification costs of general purpose equipment. Includes manufacturer's warranties, preventative maintenance contracts, equipment calibration, and general repairs. For examples of general purpose equipment see 53110, 53120, 53150. For modifications that may alter the life of the equipment see 53175. Generally not directly charged to US Government Grants or Contracts (Ref: RPH 3.6 &quot;Charging for Administrative and Technical Expenses&quot;; check the terms and conditions of the award). For special purpose equipment repairs see 53520. See Discussion Tab for additional information on Administrative Costs and definition of Special/General Purpose Equipment.</td>
<td><strong>NEW</strong> 53511 EQUIPMENT REPAIR AND MAINTENANCE-Repair, maintenance, and modification costs of equipment. Includes manufacturer's warranties, preventative maintenance contracts, equipment calibration, and general repairs. For modifications that may alter the life of the equipment see 53175. Repairs are not normally charged to Federal sponsored awards for equipment acquired on ETs 53110, 53135, 53155, 53160, 55060, 55070, 55110, 55120, or leased on 52921. See RPH 15.4 &quot;Charging for Administrative and Technical Expenses&quot;, check the terms and conditions of the award, and Uniform Guidance 200.452, 200.33, 200.48, 200.89, 200.313, 200.439.</td>
</tr>
<tr>
<td>53520 SPECIAL PURPOSE EQUIPMENT REPAIR AND MAINTENANCE-Repair, maintenance and modification costs of equipment used only for research, medical, scientific or technical activities. Includes manufacturer's warranties, preventative maintenance contracts, equipment calibration, and general repairs. For examples of special purpose equipment see 53115. For modifications that may alter the life of the equipment see 53175. For general purpose equipment repairs see 53510. See Discussion Tab for additional information on Administrative Costs and definitions of Special/General Purpose Equipment.</td>
<td></td>
</tr>
</tbody>
</table>
### Mapping - Old to New or Existing Replacement ETs

<table>
<thead>
<tr>
<th>ET Categories</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>55115</strong> SUPPLIES COMPUTER NON DATA STORAGE</td>
<td>Various computer related supplies that do not have the capability of storing data; such as cables, monitors, memory, keyboard, docking station. See 55135/55140 for non capital non data storage, 55136/55141 for non capital data storage devices.</td>
</tr>
<tr>
<td><strong>55136</strong> SPECIAL PURPOSE DATA STORAGE AND NON CAPITAL</td>
<td>For all special purpose data storage items that are not capital equipment (cost is less than $5000 incl tax). For purchase of items that are capable of storing data and that are limited to special purposes such as research, scientific, medical, instructional, or other technical activities. Do not use for non data storage items. See 55135 or 55140 for non capital non data storage items.</td>
</tr>
<tr>
<td><strong>55141</strong> GENERAL PURPOSE DATA STORAGE AND NON CAPITAL</td>
<td>For all general purpose data storage items that are not capital equipment (cost is less than $5000 incl tax). For purchase of items that are capable of storing data and that are used for general purposes such as desktop computers, workstations, laptop computers, printers, and including auxiliary or peripheral items such as disk, hard, and tape drives, disk/drum storage units, flash drives, or component upgrade. General purpose means use is not limited to research, scientific, medical, instructional, or other technical activities. See 55135 or 55140 for non capital non storage items.</td>
</tr>
<tr>
<td><strong>55116</strong> COMPUTERS &amp; COMPUTING DEVICES</td>
<td>Computing devices are machines that cost less than $5000 and are used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information (e.g. desk &amp; laptop computers, tablets, thumb drives, keyboards, monitors, docking stations, internal &amp; external hard drives, memory upgrades, mouse, printer, scanners, and mobile phones). They may be charged to Federal sponsored projects if they are essential and allocable to a project (but do not have to be solely dedicated to the performance of the award.) Check the terms and conditions of the award for restrictions. Use 55110 for non-peripheral items such as toner, paper, mouse pads. Use 53120/55020 for computing devices with costs greater than $5000. Use 55410 for software licenses, 55420 for software maintenance agreements. See &quot;Computing Devices&quot; guidance on the DoResearch website. See also RPH 15.4 &quot;Charging for Administrative and Technical Expenses.&quot; Ref: Uniform Guidance 200.20, 200.94, 200.453; Information Security in Admin Guide 6.3.1.</td>
</tr>
</tbody>
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**Note:**
- **Supplies Materials (category title change)** & **Supplies Material Lab/Sci/Tech (category title change)**
- **Stop using the following ETs for new business after 8/31/15**
- **Start using the following replacement ETs 9/1/15**
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<td><strong>55125 GENERAL PURPOSE MATERIAL</strong>-General purpose items, other than office supplies. Use 55110 for allowable office supplies, 55120 for allowable non office supplies and 58805 for allowable interdepartmental office supplies. Ref: RPH 3.6. and A-21 F.6.b.</td>
<td><strong>EXISTING (title change) 55120 SUPPLIES MTL NON-OFFIC NON-LAB</strong> - Non-office and non-lab supplies, materials, and equipment with cost less than $5000 that are used for activities such as training, kitchen, cleaning, repairs/maintenance, or sponsored project work not conducted in a lab. Use 55116 for non-capital computing devices and peripherals, 55110 for office supplies/materials/non-capital equipment, 55210-55250 for lab/scientific supplies/materials/non-capital equipment, 55165 for tools, 55180-55195 for unallowable supplies. Ref: RPH 15.4 &quot;Charging for Administrative and Technical Expenses&quot; and Uniform Guidance: 200.94, 200.453, Appx III B.6.b.(2).</td>
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| **55135 SPECIAL PURPOSE NON DATA STORAGE AND NON CAPITAL**-For all special purpose non data storage items that are not capital equipment (cost is less than $5000 incl tax). For purchase of items that do not have the capability of storing data and that are limited to special purposes such as research, scientific, medical, instructional, or other technical activities. Examples are: hand held analyzers, refrigeration units, microscopes, etc. Do not use for data storage items such as computer or printers. See 55136, or 55141 for non capital data storage items. | **NEW 55215 LAB/SCI/TECH NON CAP EQUIPMENT**-For purchases of equipment with a cost less than $5000 that are used for research, scientific, medical, other technical activities; such as meters, microscopes, pumps, etc. Use 55116 for computing devices and peripherals used for these activities. For lab supplies and materials use 55210. Ref: RPH 15.4 "Charging for Administrative and Technical Expenses" and Uniform Guidance: 200.94, 200.453, Appx III B.6.b.(2). |

| **55140 GENERAL PURPOSE NON DATA STORAGE AND NON CAPITAL**-For all general purpose non data storage items that are not capital equipment (cost is less than $5000 incl tax). For purchase of general purpose items that do not have the capability of storing data such as air conditioning units, furniture/furnishings, office equipment, etc. General purpose means use is not limited to research, scientific, medical, instructional, or other technical activities. See 55136 or 55141 for non capital data storage items. | **EXISTING (title change) 55110 SUPPLIES MTL NON-CAP EQ OFFICE**-Expenditures for office supplies, materials and non-capital equipment; such as paper, paper clips, post-it notes, staples, writing utensils, toner, filing cabinets, office furniture and equipment with a cost less than $5000. Use 55195 for unallowable office supplies. In most cases, office supplies are administrative in nature and may not be charged directly to Federal sponsored awards. Use 55116 for computing devices and peripherals with a cost less than $5000. See also 55120, 55185, 55190, 55195 for supplies and materials. Ref: RPH 15.4 "Charging for Administrative and Technical Expenses" and Uniform Guidance: 200.94, 200.453, Appx III B.6.b.(2). |
### Mapping - Old to New or Existing Replacement ETs

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<tr>
<td>EXISTING (title change) 55120 SUPPLIES MTL NON-OFFIC NON-LAB - Non-office and non-lab supplies, materials, and equipment with cost less than $5000 that are used for activities such as training, kitchen, cleaning, repairs/maintenance, or sponsored project work not conducted in a lab. Use 55116 for non-capital computing devices and peripherals, 55110 for office supplies/materials/non-capital equipment, 55210-55250 for lab/scientific supplies/materials/non-capital equipment, 55165 for tools, 55180-55195 for unallowable supplies. Ref: RPH 15.4 &quot;Charging for Administrative and Technical Expenses&quot; and Uniform Guidance: 200.94, 200.453, Appx III B.6.b.(2).</td>
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