

Commonly Used Expenditure Types

(Search Expenditure Type Query tool for more details)

Expenditure Type	Name	Description
52210	EMPLOYEE GIFTS TAXABLE	Taxable portion of gifts to employees as described in Admin Guide 2.2.10. If the gift is below IRS guidelines, then the entire gift may be charged to 52240 Employee Morale. Alcohol MUST be charged to 52310.
52230	EMPLOYEE RECRUITMENT ALLOW*	Reasonable costs of recruiting, including advertising, aptitude testing programs, travel costs of employees while engaged in recruitment, travel costs of applicants for interviews or prospective employment, etc.
52235	EMPLOYEE RECRUITMENT UNALW**	Charge recruitment costs that do not meet the test of reasonableness or do not conform with established University practices. Includes advertising using color printing, or which is excessive in size.
52240	EMPLOYEE MORALE	Costs in accordance with established University practice for employee morale. For example, costs of employee service and retirement awards, recognition, flowers, retirement party food, and recreational activities. Employee morale cannot be charged to Federal sponsored awards.
52250	MEMBERSHIP DUES/FEES ALLOW*	Costs of the institution's membership in business, technical, and professional organizations is allowable as an indirect cost but not as a direct cost on Federal sponsored awards. Memberships in civic or community organizations are allowable only when prior approval is obtained by the Federal awarding agency. Use 52255 for unallowable memberships and 59497 for dues and fees payable to Stanford Hospital & Clinics. Stanford University will not pay for Stanford Faculty Club dues, social or travel club memberships
52310	ALCOHOLIC BEVERAGES UNALW**	Alcoholic beverages are unallowable and are charged to 52310. When purchasing alcoholic beverages as part of a meal or food the standard practice is to charge all tax and tip on the meal or food to 52310. Use 52325 for tax and tip on meals or food that include alcoholic beverages where separate identification of alcohol independent of sales tax and tip is desired. Charge allowable meal and food costs to 52410, 52420, 52355 or 52240
52315	ENTERTAINMENT UNALW**	Entertainment costs, including amusement, diversion, social activities, and associated costs such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities must be charged here. Use 52240 for employee morale. If the activity is for instructional purposes use 52440. Use 52320 for fundraising meals or entertainment, 55190 for all lobbying expenses.
52320	FUNDRAISING MEAL ENTRTN UNALW**	All fundraising meals and entertainment MUST be coded here. Use 52430 for fundraising travel, 55185 for fundraising expenses other than meals, entertainment, and travel.
52355	FOOD	All working meals WITHOUT ALCOHOL, including business meals, food purchased for meetings, staff training classes, in-house conferences, other food purchased for work including bottled water, coffee, tea, etc. Food cannot be charged to Federal sponsored awards unless approved by the sponsoring agency. If the working meal includes alcohol, charge the entire cost to 52356. Meals purchased when traveling are charged as travel (524xx). Fundraising and lobbying meals must be charged to 52320 and 55190, respectively
52356	FOOD/WORKING MEALS W/ALC UNALW**	All working meals WITH ALCOHOL, including business meals, food purchased for meetings, staff training classes, in-house conferences, other food purchased for work including bottled water, coffee, tea, etc. Food WITH ALCOHOL are not allowed on Federal sponsored awards. If the working meal does not include alcohol, charge the entire cost to 52355. Meals purchased when traveling are charged as travel (524xx). Fundraising and lobbying meals must be charged to 52320 and 55190, respectively.
52410	DOMESTIC TRAVEL ALLOW*	Travel and lodging in the USA and its territories; reasonable expenses for transportation, lodging, subsistence, meals, mileage, car rental, shuttle service and related items incurred by individuals who are on University business. For meals or food that include alcohol, charge alcohol to 52310. Use 52415 for unallowable portion of domestic travel expense.
52415	DOMESTIC TRAVEL UNALW**	Airfare costs in excess of the customary standard commercial airfare, travel by institution-owned, leased, or chartered aircraft including the cost of lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs including excessive lodging, meals, and food are unallowable.
52420	FOREIGN TRAVEL ALLOW *	Any trip that has a leg that begins or ends outside of the USA and its territories. Air travel on federally-sponsored projects usually requires flying on a U.S. airline (Fly America Act). Review sponsor terms and conditions for additional restrictions. If documentation of the lowest available airfare is not available for a business class trip, the department charges one-third of the cost to allowable foreign
52425	FOREIGN TRAVEL UNALW **	-Any trip that has a leg that begins or ends outside of the USA and its territories, where airfare costs are in excess of the customary standard commercial airfare, travel by institution-owned, leased, or chartered aircraft including the cost of lease, charter, operation (including personnel costs), maintenance, depreciation, insurance, and other related costs including excessive lodging, meals,
52430	FUNDRAISING TRAVEL/LODGE UNALW**	All Fundraising travel and lodging MUST be charged here. See 52320 for fundraising meals and 55185 for charging all other fundraising expenses.
52445	NON-SU DOMESTIC TRAVEL ALLOW	Travel and lodging in the USA and its territories for individuals who are not Stanford employees or students, such as consultants, or guests. Allowable domestic travel payments for human subject volunteers MUST be charged here. Travel and lodging expense related to organ donors MUST be charged to 54620.
52510	NON STAP TRAINING/CONF FEES	Registration/course fees for training, conferences, workshops, conventions, event entry, or continuing education the primary purpose of which is the dissemination of information and IS NOT paid by STAP funds. Use this code REGARDLESS of whether travel is involved. Use 51891 for expenses payable by STAP funds. Use 55130 for materials or books purchased at conferences/educational events. Use 524XX to charge conference travel costs.

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52810	RE LEASED SPACE >1 YEAR	Use only for lease of building or office space with a signed lease agreement of GREATER than one year (OR less than or equal to 1 year with an option and intent to renew beyond one year). Charge Service and Facility fees, miscellaneous rentals to 52992. No indirect costs.
52830	RE LEASED SPACE 1 MO TO 1 YEAR	Lease of space with a term greater than one month but less than or equal to one year with NO INTENT TO RENEW. Charge Service and Facility fees, miscellaneous rentals to 52992. No indirect costs.
52910 (new)	LEASED EQUIP > 1 YEAR; <5K	Lease of equipment with a term greater than 1 year with less than \$5,000 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.
52921	LEASE GENRL PURPOSE EQUIP >5K	Includes individual equipment leases for general purposes such as the following: Copiers, Vehicles (e.g., vans, buses and golf carts), Mail (e.g., postage meters), Technology (e.g., PCs, iPads, phones, fax machines), and other general purpose equipment. Leases are a minimum 1 year commitment (or less than or equal to 1 year with an option and intent to renew beyond one year) and greater than \$5,000. Requires Departmental Property Administrator tagging and tracking during the life of the lease.
52951	LEASE SPECIAL PURP EQUIP >5K	Includes leases of laboratory or other technical items related to research, scientific, medical, instructional or other technical activities. Leased cost of special purpose equipment is charged directly to a sponsored project. Leases are a minimum 1 year commitment (or less than 1 year with an option and intent to renew beyond one year), or are non-cancellable contracts and greater than \$5,000. Requires Departmental Property Administrator tagging and tracking during the life of the lease.
52981	LEASED EQUIP 1 MO TO 1 YEAR	Lease of equipment with a term greater than one month and one year or less with no intent to renew regardless of the dollar amount. 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.
52992	RENT OTHER	Includes short-term (<1 month) rentals that do not otherwise qualify as equipment or space leases, such as facility use fees, document storage fees, or miscellaneous rentals (furniture, chairs, etc.). Charge leased space (with a signed lease agreement) to 52810 or 52830 and Ground Rent to 52820.
53110	SU CAP OFFICE FURNITURE	Stanford-owned Capital Equipment. Includes items \$5000 and greater such as desks, safes, conference tables or other furniture. It does not include modular furniture (53135) or art (55195). Generally not chargeable to Federal sponsored awards
53115	SU CAP SCIENTIFIC TECH EQUIP	Stanford-owned Capital Equipment. Includes items \$5000 and greater used only for research, medical, scientific, and other technical activities. Examples are microscopes, amplifiers, voltmeters, centrifuges, scanners, Refrigerators and freezers (e.g., used to store lab specimens).
53120	SU CAP COMPUTER EQUIP	Stanford owned Capital Equipment. Includes all items \$5,000 and greater used in automatic data processing or computing such as mainframe computers; workstations; laptop computers; disk, hard and tape drives; disk/drum storage units; printers and any other peripheral or auxiliary equipment. Includes on-premises software packages purchased separately from an outside vendor costing \$1 million or more. Use 55410 for on-premises software purchases costing less than \$1 million.
53135	SU CAP MODULAR FURNITURE	Stanford-owned Capital Equipment. Includes office partition furniture and modular work units \$5000 or greater per individual work-unit. Does not include office furniture costing \$5000 (53110). Modular furniture can only be purchased using a Capital Accounting project account. Call Capital Accounting to obtain a project account. Do not enter into Sunflower.
53511 (new)	EQUIPMENT REPAIR AND MAINTENANCE (replaces 53510,20)	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.
54220	ACCOUNTING FEES ALLOW*	Accounting fees other than the costs of accounting services incurred in connection with the defense or prosecution of certain criminal, civil and administrative proceedings, claims, appeals and patent infringements which are unallowable. Use 54225 for unallowable fees.
54225	ACCOUNTING FEES UNALW**	Unallowable accounting fees including costs of accounting services incurred in connection with the defense or prosecution of certain criminal, civil and administrative proceedings, claims, appeals and patent infringements. See 54220 for allowable fees.
54230	PROFESSIONAL SVCS ALLOW*	Allowable consulting services, other than legal or accounting, paid to individuals and to outside organizations for professional services. Use 54210 for legal, 54220 for accounting, or 54330 for temporary services. Services provided are of an intellectual nature and include identification of problems, analysis of such problems and recommendation of solutions. Allowable honoraria payments made to non SU individuals must be coded here. Use 54235 for unallowable professional services fees.
54320	NON PROFESSIONAL CONTRACT SVCS	General services under contract, not professional in nature. See 54330, 54360 for non-contract services. Use 53511 for equipment/vehicle maintenance contracts.
54330	TEMPORARY SERVICES	Costs for external temporary, non-professional help (e.g. Manpower, etc.). For professional consulting services use 54230/54235.

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Expenditure Type	Name	Description
54385	EXTERNALLY HOSTED COMPUTER SVC	Externally hosted computer infrastructure services delivered over the Internet and accessed via a web browser, or desktop/mobile application. Includes the rental of servers (infrastructure) and/or other infrastructure components such as storage, networking hardware, and operating systems where the cost is less than \$1 million. Also referred to as cloud computing infrastructure services.
54510	PRINTING PUBLICATIONS	Cost of printing (include plate-making, press-work, binding, and the end products produced by such processes), distribution, promotion, mailing and general handling except where separate recording is desired. Includes page charges in professional journals. Do not use for unallowable costs.
54520	PHOTOCOPY NON SU	Printing, photocopy, duplicating not performed by Stanford. Use 58315 for internal photocopy charges. Use 54550 for the costs of sponsor-required reports on sponsored projects. CAUTION: In most cases, photocopies are considered administrative in nature and may not be charged directly to sponsored projects.
54630	HUMAN SUBJ PMTS INCENTIVES	Payment of fees to human subjects in a research project. Stanford or SLAC employees participating as human subjects for their department or otherwise work-related must be paid through the payroll system (see 52220).
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.
55116 (new)	COMPUTERS & COMPUTING DEVICES (replaces 55115,36,41)	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 & laptop computers, tablets, thumb drives, keyboards, monitors, docking stations, internal & 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.)
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.
55130	BOOKS PUBS NON LIBRARY	Purchase of books, subscriptions, journals, e-content, or data for individual university business or departmental use. Such items purchased when away from Stanford should be coded here, not to a travel code. Excludes Stanford University Libraries' catalogued items.
55185	FUNDRAISING UNALW**	Fundraising costs are always unallowable. Charge fundraising travel/lodging to 52430 and fundraising meals/entertainment to 52320.
55195	SUPPLIES MATERIALS UNALW**	Unallowable supplies and materials costs not captured elsewhere. Includes art and purchases of all appreciable property such as violins, harps, and pianos, even if cost is greater than \$5,000. Also used by the Development Office for donor funded expense.
55210	SUPPLIES MATERIALS LABORATORY	Laboratory supplies and materials. Includes radioactive materials, nucleotides (e.g., RNA and DNA containing materials), peptides (e.g., amino acids and proteins), growth media, controlled substances, restriction enzymes, or biological organisms. For compressed gas, chemicals and trade name products containing hazardous materials use 55230.
55215 (new)	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.
55230	CHEMICALS COMPRESSED GAS	Includes all chemicals and trade name products that contain a hazardous material as defined by federal, state or local regulation. All compressed gases must use this exp type. Use 55210 when purchasing radioactive materials, nucleotides (e.g., RNA and DNA containing materials), peptides (e.g., amino acids and proteins), growth media, controlled substances, restriction enzymes, or biological organisms.
55310	POSTAGE	Fee to send mail to destination. Includes stamps, express mail charges, mailing services. Charge sponsored project report costs (including postage) to 54550. Use 58815 for allocations from department postage meters. In most cases, postage is considered administrative in nature and may not be charged directly to sponsored projects, unless specifically budgeted on a major project. Use 55320 for transportation of goods and materials.
55320	SHIPPING HANDLING	Transportation of goods and materials such as cartage, drayage and freight services. May include fees such as packaging and wrapping. Can include UPS, Fed Ex charges, etc. if the nature of the transaction is for shipping. In most cases, shipping and handling is considered administrative in nature & may not be charged directly to sponsored projects, unless specifically budgeted on a major project.
55410	COMP SOFTWARE LICENSES	On-premises computer software packages purchased from vendors where the acquisition cost is less than \$1 million (including development and implementation). Use 53120 for on-premises software packages purchased separately from an outside vendor costing \$1 million or more and meets the capitalization criteria on the Fingate Software Capitalization page.
56010	AWARDS PRIZES TO OTHERS	Non-student awards and prizes. Includes awards and prizes to faculty, athletes, non-SU personnel. See also 57610, prizes to students. Awards relating to employee morale such as service, recognition and retirement are coded to 52240.

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58320	INTERDEPT SVC CENTER CHGS	Stanford University service center charges except where other more specific expenditure types exist in the 58xxx range. Must not be used for expenditures which are otherwise unallowable.
58365	INTERDEPT FACILTY USE CHARGE	Fees for use of facility or meeting room.
58380	INTERDEPT CATERING*	Catering charges. Use 58385 for unallowable activity or unallowable portion (including alcohol). Food cannot be charged to Federal sponsored awards unless approved by the sponsoring agency.
58385	INTERDEPT CATERING UNALW**	UNALLOWABLE catering charges (including alcohol).
58510-58805	INTERDEPT CHGS TO FR OTH DPT	Charges to/from other departments that are not listed as an ET 58xxx elsewhere.
Expenditure Type Listing Active Only		Allowable and Unallowable
Capital, Bulk, Fabricated Equipment		Administrative Guide

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