

Description of Accounts  
Sorted by Account

Blue = Zero-based accounts  
Yellow = New accounts

Type	Account	Account Title	Description	Example
Compensation	105	Stipends	Stipends for significant additional duties taken on by staff or for service commitments approved in advance by the Dean of the Faculty.	Faculty stipend for leading a Colgate study group.
Compensation	122	Overtime	Any charges for hourly workers over the base approved hours.	Housekeeping staff preparing for students' arrival.
Compensation	141	Casual Wages	Wages for hourly workers who are either not Colgate students or Colgate students working during the summer.	
Compensation	142	Casual Wages - Restricted	Casual Wages charged to restricted funds	Casual wages charged to an NSF grant
Compensation	143	Cell Phone/Data Service Stipend	Cell Phone/Data Service Stipend for employees approved by appropriate VP in accordance with guidelines.	
Compensation	151	Student Wages	Wages for Colgate students working during the academic year	Student worker at Trudy Fitness Center
Compensation	192	Other Benefit Distribution	Fringe benefit charge for wages charged to accounts 105 and 141 typically budgeted at 10% wages	
Equipment	202	Major Equipment (>\$5,000)	Individual, taggable, non-computer items costing greater than \$5,000	Conference room table
IT	203	Computer Equipment (>\$5,000)	Computer equipment item in excess of \$5,000	
Event	251	Advertising	Advertising and marketing expenses	Ad in newspaper or on the radio or social media
Other	253	Awards	Awards	Department awards at graduation
Event	254	Audio Visual	Audio Visual	
Printing	255	Copy Charges	Photocopier, printer, and multi-function device charge backs	
General	257	Dues	Dues - dues for institutional membership of professional organizations	Keck Consortium
Event	259	Entertainment	Expenses related to entertaining external constituents;	Advancement taking a donor to dinner; faculty taking a invited speaker to dinner; admissions hosting guidance counselors
Event	261	Lecturer/Consultant	Lecturer/Consultant - for academic guest speakers or for administrative consultants	
Event	262	Program Support	Support for programming	Academic co-sponsorship of events; admissions student volunteer program expenses
Event	266	Special Events	Expenses related to a special event that the department wants to track separately	
Event	269	Other Events	Expenses related to other events that the department wants to track separately	
Other	275	Contract Maintenance	Contract Maintenance - an agreement for support services	Annual support agreement for major instrumentation
Other	283	Professional Fees	Fees for professional services	Architects; consultants
Other	289	Other Fees/Contractual	Non-Colgate vendors providing regular services or fees for participation in activities	Snowplowing or window washing contracts for B&G; college fair fees or search vendor fees for admission
General	299	General Operating	General Operating - for general expenses that do not have a specific account	
Equipment	310	Minor Equipment	Minor Equipment - assets less than \$5,000	Chair

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IT	311	Minor Computer Equipment	Minor Computer Equipment - computer equipment less than \$5,000	laptop
General	316	Postage Charges	Charges from the mail services department on campus	
General	317	Outside Mailing Service	Charges for and postage or shipping to external vendor	Fed Ex, USPS, etc.
Printing	321	Printing Charges - University	Colgate document services charges for printing or printing supplies	Event posters; business cards; letterhead
Other	328	Rentals (Equip, Prop, Etc.)	Rentals (Equip, Prop, Etc.)	
Research	330	Research	Research	Student and faculty research activity
IT	338	Software	Software - computer software purchase	
Other	344	Training & Development	Non-travel expenses related to training and development	
General	361	Telephone Tolls	Telephone Tolls	Scanner fees
Travel	373	Candidate Travel	Travel expenses for prospective employees or students	Faculty candidate travel in academics; prospective student travel in admission
Travel	374	Travel-Employee	Travel-Employee - expenses related to employee travel for Colgate business	Hotel; car rental
Travel	380	Student/Team Travel	Student Travel	Hotel; van rental; bus rental
Travel	386	Air Travel	Air Travel	Any travel by plane.
Travel	387	Mileage Reimbursement	Mileage Reimbursement	Expense for use of personal car for Colgate business
General	486	Office Supplies	Office supplies formerly recorded in account 299	Pens, pencils, notebooks, etc.
General	490	Teaching Supplies	Supplies directly related to teaching	Art supplies; lab supplies
Other	699	Nonrecurring Expense	Nonrecurring Expense	