Vassar College
Banner Chart of Accounts
Common Expense Accounts List

Account	Status	Title	Description	Examples	Use on Card Purchases
		FEES FOR SERVICES			
61440	Active	Consulting/Professional Services	Payments to individuals or companies who provide a professional service and who are not employees of the college.	Architect, consultant, legal, audit, accompanist, etc.	Not at this time
62180	Active	Maintenance Contracts	Expenditures for the purchase of maintenance agreements.	Primarily for contracts to maintain or provide support for a piece of equipment for a specified period of time.	Not at this time
62240	Active	Service Agreements	Expenditures for the purchase of service agreements.	Pest control, alarm monitoring services, minor software service agreements, etc.	Not at this time
		ADVERTISING			
62420	Active	Advertising/Promotion/Publicity	Includes advertising expenditures for promotion of college activities and organizations.	Costs associated with any advertisements of the college	Yes, P-Card Only
		OFFICE EXPENSES			
62110	Active	Equipment (under $2,000)	Cost of purchasing equipment owned by the college, where each individual item purchased has a price of less than $2,000, including installation.	Non-capital equipment, i.e. - printers, computers, or other equipment below the $2,000 capital threshold.	Yes, P-Card Only
62440	Active	Rental Charges	Cost of renting equipment or other office related items.	Costs to rent machinery or other equipment or materials not owned by the college.	Yes, P-Card Only
62600	Active	Office Supplies	Supplies for office use, not defined by other supply related expenditure types.	Consumable office supplies normally depleted during the year, such as paper, toner, pens, forms, etc.	Yes, P-Card Only
62740	Active	Telephone/Conf Calls	Cost of College-owned cell phones and conference call services billed back to departments by CIS.	For billing of phone/conference call service charges only.	No
62750	Active	Postage	Payments for stamps, metered postage and rental of postage meters.	USPS, Pitney Bowes, etc	Yes, P-Card Only
62760	Active	Shipping/Overnight Mail	Payments for shipping of goods and/or overnight mailings (not through mailroom)	UPS, Fed Ex, DHL, etc	Yes, P-Card Only
62770	Active	Subscriptions	Periodical subscriptions	Magazines, newspapers, newsletters, etc.	Yes, P-Card Only
63650	Active	Program/Instructional Supplies	Materials and supplies related to course, lab or program needs.	Classroom supplies, art supplies, drama supplies, film supplies, lab supplies, athletics supplies, etc.	Yes, P-Card Only
64630	Active	Printing	Expenses related to general printing (not including printing for Lectures or Conferences).	Costs for office-related printing or publications for the college	Yes, P-Card Only
65314	Active	Media Services Setup Charges	College Media Resources charges for set up of A/V services. (Do not include printing of posters here…use Printing or Advertising.)	For billing of internal Media Resources service charges only.	No
65315	Active	Copy Program	College copy program charges	For billing of internal copy charges only	No
		ROYALTIES			
64625	Active	Copyright/Royalty Expenses	Payment of royalties and other fees for access to, or use of, protected material including intellectual property, music, patents and other copyrighted material.	ASCAP, CCLI, etc.	Yes, P-Card Only
		REPAIRS AND MAINTENANCE			
61395	Active	Buildings & Grounds Charges	Charges from B&G for work performed on College work orders	Work orders processed by B&G only	No
62490	Active	Repairs and Maintenance	General maintenance and repair costs not performed by Buildings & Grounds staff (not including vehicles, which should be charged to Travel).	Costs to repair or maintain buildings, equipment, or grounds	Yes, P-Card Only
		TRAVEL			
62690	Active	Travel/Meals/Lodging	Any fees or expenditures normally incurred in connection with travel on official Vassar College business (not including conference registration fees-see below).	Hotel, airfare, mileage, car rental, meals, etc. for business travel.	Yes, both
62699	Active	Student Travel/Meals/Lodging	supported activities , including fieldwork, internships and research assignments. (Do not charge student entertainment here…use Entertainment.)	Hotel, airfare, mileage, car rental, meals, etc. for student travel.	Yes, P-Card Only
		CONFERENCES, CONVENTIONS AND MEETINGS			
61410	Active	Honoraria	A token payment determined by the college for services rendered for which custom or propriety precludes a price being set (non-employees only).	Guest speaker or similar independent contractor for non-professional services.	No
62130	Active	Lectures	Costs associated with official lectures at Vassar-including speaker's fees.	Professional speakers' fees, room rentals, hotel charges for guests, and other non-employee costs related to lectures.	Yes, P-Card Only
62260	Active	Conferences/Prof. Meetings/Training	Conference and meeting registration fees (on or off campus, committee or professional). Do not include employee travel & meals here.	Registration fees to attend conferences or training.	Yes, both
		MISCELLANEOUS			
62090	Active	Entertainment	Costs of entertainment, social activities and holiday or similar functions for Faculty, Staff or Students (not including travel or conference-related expenses).	Food, beverages, and similar entertainment expenses.	Yes, both
65160	Active	Memberships	Payments made to organizations to become or continue to be a member.	Any organization to which Vassar pays a membership fee.	Yes, P-Card Only

Note: This portion of the College Chart of Accounts is a partial list and is offered to aid in selecting appropriate accounts for coding expenses. The descriptions and examples offered are not intended to be comprehensive and other descriptions and examples may apply. Exceptions may also apply in very limited circumstances. Please contact Accounting Services with questions at X-5890.

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