

Beginning in FY07, all UH sponsored projects should use the new salary and wage expense accounts, which were first used by non-project cost centers in FY06. As a reminder, the new accounts are listed below:

New Node      New Account

- B5034                      S&W TENURE TRACK FACULTY**
  - 50140 RANKED FACULTY SALARIES
  - 50141 ADMINISTRATIVE STIPENDS, FACULTY
  - 50142 CHAIR/PROFESSOR STIPENDS, FACULTY
  
- B5035                      S&W NON TENURE TRACK FACULTY**
  - 50150 VISITING FACULTY SALARIES
  - 50151 CLINICAL FACULTY SALARIES
  - 50152 INSTRUCTIONAL FACULTY SALARIES
  - 50153 RESEARCH FACULTY SALARIES
  
- B5036                      S&W ADJUNCT FACULTY**
  - 50160 LECTURER SALARIES
  - 50161 CONTINUING EDUCATION INSTRUCTOR SALARIES
  - 50162 SUMMER SALARIES
  
- B5037                      S&W GRADUATE ASSISTANTS**
  - 50170 INSTRUCTIONAL ASSISTANTS SALARIES
  - 50171 TEACHING ASSISTANTS SALARIES
  - 50172 TEACHING FELLOWS SALARIES
  - 50173 RESEARCH ASSISTANTS SALARIES
  - 50174 GRADUATE ASSISTANTS
  
- B5038                      S&W EXEMPT STAFF**
  - 50180 PROF & ADMIN STAFF SALARIES, EXEMPT
  - 50181 OTHER SUPPORT STAFF SALARIES, EXEMPT
  - 50182 RESEARCH STAFF SALARIES, EXEMPT
  - 50183 STIPENDS & OVERLOAD
  
- B5039                      S&W NON EXEMPT STAFF**
  - 50190 ADMINISTRATIVE STAFF SALARIES, NON EXEMPT
  - 50191 OTHER SUPPORT STAFF SALARIES, NON EXEMPT
  - 50192 RESEARCH STAFF SALARIES, NON EXEMPT
  
- B5040                      S&W STUDENT EMPLOYEES**
  - 50200 COLLEGE WORK STUDY WAGES, FEDERAL
  - 50201 NON COLLEGE WORK STUDY WAGES
  - 50202 COLLEGE WORK STUDY WAGES, TEXAS

Though non-grant cost centers must budget according to these categories using budget nodes B5034, B5035, etc., sponsored projects can continue to budget using the broader salary and wage budget nodes, such as B5006 (Level 3 budgets), B5011 (Level 4 budgets), and B5017 (Level 5 budgets).

However, sponsored projects must use the new salary and wage expense accounts above (50140, 50141, etc.) on their position requests for FY07.