

Account	Short Descr	Long Descr
52205	UH-ENTERTANMNT AGENT/PROD SVCS	SERVICES TO ORGANIZE AND PRODUCE ENTERTAINMENT PERFORMANCES OR REPRESENT ARTISTS OR PERFORMERS UNDER CONTRACT. FOR UH OR UHS USE ONLY.
52215	UH-FOOD SERVICES PROMOTIONAL	CATERING WHERE CATERER DELIVERS AND SERVES FOOD FOR PROMOTIONAL OR FUND RAISING EVENT. FOR UH OR UHS USE ONLY.
52300	CDV-ENTERTANMNT AGENT/PROD SVC	SERVICES TO ORGANIZE AND PRODUCE ENTERTAINMENT PERFORMANCES OR REPRESENT ARTISTS OR PERFORMERS UNDER CONTRACT. FOR UHC, UHD OR UHV USE ONLY.
52302	CDV-FOOD SERVICES PROMOTIONAL	CATERING WHERE CATERER DELIVERS AND SERVES FOOD FOR PROMOTIONAL OR FUND RAISING EVENT. FOR UHC, UHD OR UHV USE ONLY.
52800	POSTAGE & POSTAL SERVICES	STAMPS, POSTAGE METER SETTINGS, POST OFFICE BOX RENTALS, POSTAL SERVICES (CERTIFIED MAIL, ETC.).
52803	TELEPHONE SERVICES	MONTHLY TELEPHONE CHARGES, MUNICIPAL TAXES, DIRECTORY ASSISTANCE, PRIVATE LINE CHARGES.
52804	DATA SERVICES	MONTHLY CHARGES FOR THE USE OF DATA SERVICES
52805	TELECOMMUNICATION SERVICES	TELEPHONE INSTALLATION, LINE SERVICE, PAGER AIR TIME, MOBILE PHONE AIR TIME, ROAMER CHARGES.
52806	DATA SERVICE WORK ORDERS	DATA INSTALLATION CHARGES AND OTHER DATA RELATED SERVICES.
52817	Communication Allowance	Payments by Payroll to employees to purchase and operate communication equipment/internet. Considered to be personal property of the employee; thus, fringe benefit is taxable income to the employee. See SAM 03.A.19.
53107	UH-FUND RAISING	COSTS ASSOCIATED WITH SOLICITING DONATIONS TO THE UNIVERSITY INCLUDING PROMOTION, PUBLICITY, EVENTS AND OTHER COSTS. FOR UH OR UHS USE ONLY.
53110	UH-PROMOTIONAL SPECIAL EVENTS	COSTS OF FOOD, SUPPLIES, ETC FOR SOCIAL OR COMMUNITY EVENTS HOSTED BY THE UNIVERSITY PRIMARILY FOR PURPOSES OF PROMOTING THE UNIVERSITY NOT ESSENTIAL TO SPONSORED PROJECT OR DIRECTLY RELATED TO ACADEMIC MISSION. DO NOT USE ON STATE OR SPONSORED FUNDS. FOR UH OR UHS USE ONLY
53111	UH-ALUMNI ACTIVITIES	COST OF UNIVERSITY FORMER STUDENTS FUNCTIONS SUCH AS MEETINGS, WORKSHOP, CONFERENCES OR CONVENTIONS FOR FUND RAISING AND DEVELOPMENT. FOR UH OR UHS USE ONLY.
53112	UH-TKTS CULTURAL ATHLETIC COMM	TICKETS TO CULTURAL, ATHLETIC, OR SOCIAL EVENTS TO FURTHER UNIVERSITY OBJECTIVES IN RECRUITING, FUND RAISING, PROMOTION, ETC. FOR UH OR UHS USE ONLY.
53113	UH-ALCOHOLIC BEVERAGES	ALCOHOLIC BEVERAGES SERVED AT ANY UNIVERSITY FUNCTION (REQUIRED FOR ALL ALCOHOLIC BEVERAGE EXPENDITURE). FOR UH OR UHS USE ONLY.
53119	PROMOTION SPEC GIFT-PUB BRDCST	PROMOTIONAL SPECIAL GIFTS - PUBLIC BROADCASTING COSTS FOR SUPPLIES, MATERIALS, AND OTHER MINIMAL VALUE ITEMS TO BE USED AS PROMOTIONAL SPECIAL GIFTS TO BE PROVIDED TO AUDIENCE MEMBERS OF THE PUBLIC BROADCASTING STATIONS (KUHT-TV, KUHF-FM, & KUHA-FM) AS APPRECIATION OR ACKNOWLEDGEMENT GIFTS FOR CONTRIBUTIONS OR DONATIONS GIVEN FOR PURPOSES OF ASSISTING IN THE OPERATIONS OF THE STATIONS. LIMITED TO USE BY PUBLIC BROADCASTING ONLY.
53300	CDV-FUND RAISING	COSTS ASSOCIATED WITH SOLICITING DONATIONS TO THE UNIVERSITY INCLUDING PROMOTION, PUBLICITY, EVENTS AND OTHER COSTS. FOR UHC, UHD OR UHV USE ONLY.

Account	Short Descr	Long Descr
53301	CDV-PROMOTIONAL SPECIAL EVENTS	COSTS OF FOOD, SUPPLIES, ETC FOR SOCIAL OR COMMUNITY EVENTS HOSTED BY THE UNIVERSITY PRIMARILY FOR PURPOSES OF PROMOTING THE UNIVERSITY NOT ESSENTIAL TO SPONSORED PROJECT OR DIRECTLY RELATED TO ACADEMIC MISSION. DO NOT USE ON STATE FUNDS.
53302	CDV-ALUMNI ACTIVITIES	FOR UHC, UHD OR UHV USE ONLY. COST OF UNIVERSITY FORMER STUDENTS FUNCTIONS SUCH AS MEETINGS, WORKSHOP, CONFERENCES OR CONVENTIONS FOR FUND RAISING AND DEVELOPMENT.
53303	CDV-TKTS CULTURAL ATHLETIC COM	FOR UHC, UHD OR UHV USE ONLY. TICKETS TO CULTURAL, ATHLETIC, OR SOCIAL EVENTS TO FURTHER UNIVERSITY OBJECTIVES IN RECRUITING, FUND RAISING, PROMOTION, ETC.
53304	CDV-ALCOHOLIC BEVERAGES	FOR UHC, UHD OR UHV USE ONLY. ALCOHOLIC BEVERAGES SERVED AT ANY UNIVERSITY FUNCTION (REQUIRED FOR ALL ALCOHOLIC BEVERAGE EXPENDITURE).
53900	OFFICE SUPPLIES	FOR UHC, UHD OR UHV USE ONLY. GOODS PURCHASED FOR ADMINISTRATIVE USE TO BE CONSUMED WITHIN THE YEAR EXCEPT TELECOMMUNICATIONS SUPPLIES (FAX PAPER), SHOP SUPPLIES, AND BOTTLED WATER.
53901	UH-BOTTLE WATER/COFFEE SERVICE	Bottled water, coffee, and other refreshments. May be purchased from a delivery service or retail store. Use account 53900 for cups, coffee filters, and other supplies. FOR UH OR UHS USE ONLY.
53903	OFFICE SUPPLIES - REALLOCATION	COST OF OPERATING GOODS AND MATERIALS PURCHASED FOR ADMINISTRATIVE USE TO BE CONSUMED WITHIN THE YEAR. USED FOR ALLOCATING COSTS TO DEPARTMENTAL UNITS BY A CENTRAL OPERATING FACILITY BASED ON A SET RATE OR ACTUAL USAGE. FOR ACCOUNTING JOURNAL ENTRIES ONLY
53911	COMPUTING SUPPLIES	GOODS PURCHASED FOR ADMINISTRATIVE USE TO BE CONSUMED WITHIN ONE YEAR AND ASSOCIATED WITH THE USE AND OPERATION OF COMPUTER EQUIPMENT.
53918	TEACHING SUPPLIES	Goods purchased for classrooms and instruction that will be consumed within one year. For research and lab supplies, use account 53917 instead.
53919	RECYCLED OFFICE SUPPLIES	RECYCLED OFFICE SUPPLIES Goods made from recycled materials that were purchased for administrative use and will be consumed within a year.
53924	CLASS PARTICIPANT MEAL	TO RECORD THE COST OF MEALS FOR CLASS PARTICIPANTS IN EXECUTIVE AND OTHER PROGRAMS WHERE MEALS ARE A PART OF THE TUITION AND FEE CHARGES.
53950	CDV-BOTTLE WATER/COFFEE SRVC	Bottled water, coffee, and other refreshments. May be purchased from a delivery service or retail store. Use account 53900 for cups, coffee filters, and other supplies.
54705	LATE PAYMENT INTEREST	FOR UHC, UHD OR UHV USE ONLY. INTEREST DUE ON LATE PAYMENTS UNDER PROVISIONS OF THE LATE PAYMENT ACT.
54802	UH-CLUB MEMBERSHIP DUES	Membership fees or dues to social, dining, civic or community organizations where the benefit to the University is clearly documented and payment is approved by the Chief Executive officer. Taxable income for personal use portion. Coordinate between Payroll and Tax Departments.
54803	MEMBERSHIP - ACADEMIC & BUSINE	FOR UH OR UHS USE ONLY. PERIODIC MEMBERSHIP FEES OR DUES TO ACADEMIC, BUSINESS, INTELLECTUAL, RESEARCH, OR PROFESSIONAL ORGANIZATIONS TO ENABLE THE UNIVERSITY OR ITS EMPLOYEES TO PARTICIPATE. AGENCY HEAD MUST HAVE APPROVED.
54822	CDV-CLUB MEMBERSHIP DUES	Membership fees or dues to social, dining, civic or community organizations where the benefit to the University is clearly documented and payment is approved by the Chief Executive officer. Taxable income for personal use portion. Coordinate between Payroll and Tax Departments.
54823	UH EMPL PARTICIPANT STIPEND	FOR UHC, UHD OR UHV USE ONLY. UH EMPLOYEE PARTICIPANT STIPEND Stipend payment to UH System employee (including a UH System student who is also an employee) who is a participant in a training program. Not considered an amount for service. NOT ALLOWED ON FEDERAL AND FEDERAL-FLOW-THROUGH AWARDS.
54900	TUITION-REIMB, NOT JOB RELATED	TUITION REIMBURSEMENT BY UNIVERSITY TO AN EMPLOYEE FOR TRAINING THAT IS NOT RELATED TO THE EMPLOYEE'S CURRENT POSITION. TAXABLE AS A FRINGE BENEFIT.

Account	Short Descr	Long Descr
54902	UH-NON-EMPLOYEE AWARDS	COSTS RELATED TO CASH OR CASH EQUIVALENT AWARDS, PRIZES, OR GIFTS OF ANY AMOUNT OR NON-CASH AWARDS, PRIZES, OR GIFTS GREATER THAN \$50.00 IN VALUE TO NON-UNIVERSITY EMPLOYEES IN RECOGNITION OF THEIR SPECIAL OR MERITORIOUS SERVICES OR CONTRIBUTIONS TO THE UNIVERSITY COMMUNITY. DOES NOT INCLUDE AWARDS TO STUDENTS. CONSIDERED TAXABLE INCOME TO THE RECIPIENT AND REPORTED ON A 1099-MISC FORM IF THE AWARD, PRIZE, OR GIFT AND OTHER TAXABLE PAYMENTS EQUAL OR EXCEED \$600.00 FOR A CALENDAR YEAR. FOR UH OR UHS USE ONLY.
54904	UH-EMPLOYEE AWARDS	COSTS RELATED TO CASH OR CASH EQUIVALENT AWARDS, PRIZES, OR GIFTS OF ANY AMOUNT OR NON-CASH AWARDS, PRIZES, OR GIFTS GREATER THAN \$50.00 IN VALUE TO UNIVERSITY EMPLOYEES IN RECOGNITION OF THEIR SPECIAL OR MERITORIOUS SERVICES OR CONTRIBUTIONS TO THE UNIVERSITY COMMUNITY. CONSIDERED TAXABLE INCOME TO THE RECIPIENT AND REPORTED ON THE EMPLOYEE'S W-2. FOR UH OR UHS USE ONLY.
54905	UH-BUSINESS MEALS	DINING EXPENSES/MEAL REIMBURSEMENTS FOR BUSINESS MEETINGS DIRECTLY SUPPORTING UNIVERSITY'S OBJECTIVES AND GOALS. DOES NOT INCLUDE BUSINESS MEALS WITH PROSPECTIVE EMPLOYEES; NOT FUND RAISING OR PROMOTION. FOR UH OR UHSA USE ONLY.
54907	EMPLOYEE NON-TAX AWARDS	NON-CASH AND NON-CASH EQUIVALENT AWARDS, PRIZES, OR GIFTS TO EMPLOYEES WORTH \$50.00 OR LESS. ALSO INCLUDES NON-TAXABLE LENGTH OF SERVICE AND SAFETY AWARDS TO EMPLOYEES (SEE SAM 03.D.06, ADDENDUM A, FOR CRITERIA). THESE AWARDS, PRIZES, OR GIFTS ARE NON-TAXABLE.
54908	NON-EMPLOYEE NON-TAX AWARDS	NON-CASH AND NON-CASH EQUIVALENT AWARDS, PRIZES, OR GIFTS TO NON-EMPLOYEES WORTH \$50.00 OR LESS. THESE AWARDS, PRIZES, OR GIFTS ARE NON-TAXABLE. DOES NOT INCLUDE AWARDS TO STUDENTS.
54911	BUSINESS MEAL-PROSPECT EMPLOYE	DINING EXPENSES/MEAL REIMBURSEMENTS FOR BUSINESS MEETINGS INVOLVING PROSPECTIVE EMPLOYEES. NOT FUND RAISING OR PROMOTION
54950	CDV-NON-EMPLOYEE AWARDS	COSTS RELATED TO CASH OR CASH EQUIVALENT AWARDS, PRIZES, OR GIFTS OF ANY AMOUNT OR NON-CASH AWARDS, PRIZES, OR GIFTS GREATER THAN \$50.00 IN VALUE TO NON-UNIVERSITY EMPLOYEES IN RECOGNITION OF THEIR SPECIAL OR MERITORIOUS SERVICES OR CONTRIBUTIONS TO THE UNIVERSITY COMMUNITY. DOES NOT INCLUDE AWARDS TO STUDENTS. CONSIDERED TAXABLE INCOME TO THE RECIPIENT AND REPORTED ON A 1099-MISC FORM IF THE AWARD, PRIZE, OR GIFT AND OTHER TAXABLE PAYMENTS EQUAL OR EXCEED \$600.00 FOR A CALENDAR YEAR. FOR UHC, UHD OR UHV USE ONLY.
54951	CDV-EMPLOYEE AWARDS	RELATED TO CASH OR CASH EQUIVALENT AWARDS, PRIZES, OR GIFTS OF ANY AMOUNT OR NON-CASH AWARDS, PRIZES, OR GIFTS GREATER THAN \$50.00 IN VALUE TO UNIVERSITY EMPLOYEES IN RECOGNITION OF THEIR SPECIAL OR MERITORIOUS SERVICES OR CONTRIBUTIONS TO THE UNIVERSITY COMMUNITY. CONSIDERED TAXABLE INCOME TO THE RECIPIENT AND REPORTED ON THE EMPLOYEE'S W-2. FOR UHC, UHD OR UHV USE ONLY.
54952	CDV-BUSINESS MEALS	DINING EXPENSES/MEAL REIMBURSEMENTS FOR BUSINESS MEETINGS DIRECTLY SUPPORTING UNIVERSITY'S OBJECTIVES AND GOALS. DOES NOT INCLUDE BUSINESS MEALS WITH PROSPECTIVE EMPLOYEES; NOT FUND RAISING OR PROMOTION. FOR UHC, UHD OR UHV USE ONLY.
55102	COMMENCEMENTS/CONVOCATIONS	GRADUATION CEREMONIES AND FORMAL ACADEMIC AND INTELLECTUAL EVENTS TO HONOR SPECIAL OCCASIONS OR CELEBRATIONS.