This Job aid is intended to assist users with which accounts to use when purchasing equipment and/or computers. For further assistance contact Inventory Control at 277-7715 or via e-mail at plantfun@unm.edu.

**Account 3140 Computer Software** – This account is used for the following type of purchases:
- Microsoft PowerPoint software
- Adobe Acrobat software

**NOTE:** This is only application software purchased for existing computers (i.e. the computer did not have the software already installed when the machine was originally purchased).

**Account 3150 Computer Supplies <$5,001** – This account is used for the following type of purchases:
- Printers
- Hand-held PCs (i.e. Palm Pilots)
- Monitors (replacement monitors only)
- Computer accessories (i.e. mouse, keyboard, etc) purchased separately from an entire computer system.

**NOTE 1:** Each of the above items should have an individual cost of $5,000.00 or less.

**NOTE 2:** An entire computer system would mean that there is one (1) cost stated on the quote/purchase order for the computer, monitor and all accessories.

**Account 3180 Non Capital Equipment <$5,001** – This account is used for the following type of purchases:
- Fax machines
- Projectors
- Lab equipment (centrifuges, balances)
- Any equipment that has a cost of $5,000.00 or less and does not meet the criteria of any other account listed in this memo.

**Account 3189 Computers and Servers <$5,001** – This account is used for the following type of purchases:
- Desktop computers (entire systems)
- Laptop computers
- Tablet computers
- Servers, defined as: Computer hardware used to host application software and provide a connection within and to and from communication networks.

**NOTE:** Each of the above items should have an individual cost of $5,000.00 or less.

**Account 70C1 Equipment Warranties/Service Contracts** – This account is used for warranties or service contracts that have a separate stated cost on the purchase order.

**Account 70E0 Computer Hardware Maintenance** – This account is used for repairs or maintenance to computer hardware.

**Account 70E1 Computer Software Maintenance** – This account is used for repairs or maintenance to computer software.

**Account 9000 Equipment/Furniture >$5,000** – This account is used for equipment/furniture purchases that have all three (3) of the following characteristics:
- It is movable
- The cost of the item itself is greater than $5,000.00
- The life of the item is greater than one (1) year.

**NOTE 1:** If there are freight or installation charges (regardless of the cost) associated with this purchase – these charges should also be coded to the 9000 account.

**NOTE 2:** If there are upgrades to an existing piece of equipment that are greater than $5,000.00 (for each individual upgrade), these purchases should also be charged to the 9000 account.
EXAMPLE: If you purchase $10,000 in office chairs and each chair costs $50 – the entire purchase should be charged to account 3180 because each individual item does not have a cost that is greater than $5,000.00.

**Account 9020 Computer Hardware >$5,000** – This account is used for computer equipment (hardware only) purchases that have all three (3) of the following characteristics:
- It is movable
- The cost of the item itself is greater than $5,000.00
- The life of the item is greater than one (1) year.

**NOTE 1:** If there are freight or installation charges (regardless of the cost) associated with this purchase – these charges should also be coded to the 9020 account.

**NOTE 2:** If there are upgrades to an existing piece of computer hardware that are greater than $5,000.00 (for each individual upgrade), these purchases should also be charged to the 9020 account.

EXAMPLE: If you purchase 10 computers for a total of $6,000 (each computer costs $600) – the entire purchase should be charged to account 3189 because each individual item does not have a cost that is greater than $5,000.00.

**Account 9040 Equipment Non UNM Titled** – This account is used if:
- Equipment is purchased on a contract or grant which states that the equipment is the property of the funding agency.
- UNM will not have title to the equipment being purchased.
- It is movable and has a life that is greater than one (1) year.

**Account 9060 Equipment Fabricated** – This account is used if:
- Parts are purchased for equipment to be built (fabricated) at UNM.
- The finished total cost of the equipment is greater than $5,000.00.
- The finished piece of equipment will not be part of a building or attached to a structure.

**NOTE 1:** This account is not used for assembly or installation costs that are associated with an item that is not being fabricated at UNM.

**NOTE 2:** When the fabrication project (equipment) is complete – please notify the Property Accounting Department so that we may capitalize this piece of equipment.

EXAMPLE: A department purchases parts to be used to construct a piece of lab equipment that will be used to conduct experiments. The price of these parts would be charged to this account.

**Account 9300 Fixed Equipment** – This account is used for the following type of purchases:
- HVAC systems
- Alarm systems
- Fire sprinkler systems.

**NOTE:** This equipment is fixed and is not movable. This account is used for equipment that is attached to part of a building.

***End***