For additional assistance with Account Codes when purchasing equipment or computers, contact Inventory Control at 277-7715 or e-mail unminventory@unm.edu.

**Account 3140 Computer Software**
**Example:**
- Microsoft PowerPoint software
- Adobe Acrobat software
**NOTES:** This is only application software purchased for existing computers.

**Account 3150 Computer Supplies <$5,001 - Example:**
- Printers
- Tablets, palm pilots
- Replacement Monitors
- Accessories (i.e. mouse, keyboard, etc)
**NOTES:** Each item has a cost of $5,000.00 or less.

**Account 3180 Non Capital Equipment <$5,001 –**
**Example:**
- Fax machines
- Projectors
- Lab equipment (centrifuges, balances)
**NOTES:**
- Equipment has an INDIVIDUAL cost of $5,000.00 or less.
  - Example: You purchase $10,000 worth of chairs and each chair costs $50. Charge account 3180 because each individual item has a cost of less than $5,000.00
- Equipment does not meet criteria of another account code.

**Account 3189 Computers and Servers <$5,001 –**
**Example:**
- Desktop computers (entire systems)
- Laptops or Tablets
- Servers

**Account 70C1 Equipment Warranties/Service Contracts:**
- Used for warranties or service contracts that have a separate stated cost on the purchase order.

**Account 70E0 Computer Hardware Maintenance**
- Used for repairs or maintenance to computer hardware.

**Account 70E1 Computer Software Maintenance**
- Used for repairs or maintenance on computer software.

**Account 9000 Equipment/Furniture >$5,000**
- Used for equipment/furniture purchases that have all three (3) of the following characteristics:
  - Movable
  - The cost of the item is >$5,000.00
  - The life is greater than one (1) year.
- Freight or installation charges associated with this purchase, regardless of the cost.
- Upgrades to existing equipment that is greater than $5,000.00 (for each individual upgrade), should also be charged to this account.

**Account 9020 Computer Hardware >$5,000**
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.
- Freight or installation charges associated with this purchase, regardless of the cost.
- Upgrades to existing equipment that is greater than $5,000.00 (for each individual upgrade), should also be charged to this account.
  - Example: You purchase 10 computers for $600 each for a total of $6,000.00. 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

Example:
- Equipment 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

Example:
- 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.

NOTES:
- NOT used for assembly or installation costs that are associated with an item that is NOT being fabricated at UNM.
- When the fabrication project (equipment) is complete – please notify the UNM Inventory Department so that it can be capitalized.

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***