

Date: February, 2015

**Inventory Control Account Code Definitions
FSJA-041**

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