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 email unminventory@unm.edu

Account 3140 Computer Software

Example:
- Microsoft PowerPoint software
- Adobe Acrobat software

Note: This is only for 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.)

Note: Each item has a cos of $5,000 or less

Account 3180 Non Capital Equipment <$5,001

Example:
- Fax machines
- Projectors
- Lab equipment (centrifuges, balances, etc.)

Note: Equipment has an INDIVIDUAL cost of $5,000 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.
- Equipment does not meet criteria of another account code

Account 3189 Computers and Services <$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 to 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 greater than $5,000
  - 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 (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:
  - Movable
  - The cost of the item itself is greater than $5,000
  - 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 (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. The entire purchase should be charged to account 3189 because each individual item does not have a cost that is greater than $5,000

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 moveable 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
- The finished piece of equipment will not be part of a building or attached to a structure

Note:
- 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