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

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