

**University of New Mexico
Account Code Definitions and Usage
Most Frequently Used**

07ZZ

Reimbursements from Employees: This revenue is used when funds are received from an employee and in some cases from other sources but needs to be applied against an expenditure via a Journal Voucher. Must have a zero balance at the end of the fiscal year.

08Z0

Miscellaneous Revenue Gen: Revenue not specifically identified in a separate account code.

3100

Office Supplies General: The cost of paper products, writing materials, and miscellaneous supplies used in administrative office functions, not for resale. Consists primarily of consumable materials, but also includes inventory of low-cost office tools, such as staplers.

3110

Books Periodicals Gen: Magazines Books, reference materials. Does not include textbooks or library books.

3131

Video Tapes: Includes VHS or DVD media.

3140

Computer Software Gen: Includes software and disks that are required to operate in-house computers.

3150

Computer Supplies & Servers <\$5,001: Includes computer and printer accessories, peripherals, and printers under \$5,001, such as surge protectors, mice, tablets, printer paper, and toner. Includes computer servers less than \$5,001.

3160

Copier Supplies Gen: Includes paper, toner other supplies used to operate a copier

3170

Custodial Supplies Gen: Includes janitorial and sanitation supplies.

3180

Non Capital Equipment <\$5,001: Equipment with a per item cost less than \$5,001. Examples: Chairs, Printers, Bookshelves

3185

C&G Non Capital Equip \$1,000-\$5,000: C&G Non-computer equipment with a per item cost between \$1,000 and \$5,000. For Restricted Fund use.

3189

Computers <\$5,001: Computers, such as laptops and PC desktops, with a unit cost less than \$5,001. Note: excludes servers and printers.

31A0

Business Food-Local: Food consumed primarily by guests of the University, or at a business meeting, where food is incidental to the meeting. Food recorded in this account code is not associated with travel.

31B0

Food F&A Excludable Gen: All payments for alcoholic beverages, provided they meet all other University requirements, should be charged to this account code. Food expenditures incurred while entertaining, fund raising, alumni activities and marketing, Office refreshments not consumed primarily by guests of the university or at business meetings.

31C0

Dues Memberships Gen: Includes, fees for membership in organizations such as professional organizations, regional or national associations. Also includes professional licensing fees.

31K0

Postage Gen: Includes the purchase of postage stamps, stamped cards and envelopes, and internal billings from the UNM Post Office for special services such as certified mail.

31L0

Printing Supplies Gen: Supplies cost related to printing such as ink, paper , die.

31M0

Recruitment Expense Gen: Includes costs associated with On-Campus interview process such as advertising "help wanted", employment agency, communication expenses, meals for search committee incurred during candidates campus visits, (Athlete, Faculty etc...) UBPP 4040

31M1

Staff Recruitment Expense Gen: Includes costs associated with On-Campus interview process such as advertising "help wanted", employment agency, communication expenses, meals for search committee incurred during candidates campus visits, (Staff Recruitment)

37Y0

Supply Costs F&A Excludable: Supply costs that are excludable under Federal Circular A-21. Commencement supplies, student activity costs, alumni activities; Fundraising

37Z0

Other Supply Costs Gen: Supply costs that cannot be classified in account codes 31xx.

3800

In State Travel Gen: Includes all of the In-State travel expenses incurred by employees while traveling on behalf of UNM Does NOT include Athletic Department staff travel for scouting, recruiting, or team travel purposes, or employee moving or relocation expenses. Specific allowable expenses include: mileage to/from airport, vehicle rental, public transportation, fares, parking fees, lodging, meals, & other misc. travel expense. UBPP 4030

3820

Out Of State Travel Gen: Includes all of the Out of State travel expenses incurred by employees while traveling on behalf of UNM Does NOT include Athletic Department staff travel for scouting, recruiting, or team travel purposes, or employee moving or relocation expenses. Specific allowable expenses include: mileage to/from airport, vehicle rental, public transportation, fares, parking fees, lodging, meals, & other misc. travel expense. UBPP 4030

3840

Foreign Travel Gen: Includes all of the Foreign travel expenses incurred by employees while traveling on behalf of UNM Does NOT include Athletic Department staff travel for scouting, recruiting, or team travel purposes, or employee moving or relocation expenses. Specific allowable expenses include: mileage to/from airport, vehicle rental, public transportation, fares, parking fees, lodging, meals, & other misc. travel expense. UBPP 4030

3850

Foreign Visitor to UNM Travel Gen: Travel expenses incurred by a Foreign National (not an employee). UBPP 2180. Includes student travel.

3860

Bus Meals and Hospitality Gen: All business-related food expenses purchased for guests while traveling, excluding meal expense incurred in the recruitment process.

3880

Vehicle Expense Gen: Mileage reimbursement for the use of personal vehicles for in-town use

38L0

New Employee Moving Expense Gen: Actual expenses of transporting immediate household effects, furnishings, and personal effects, including packing, crating and insurance. UBPP 4020

38N0

Travel Recruiting Gen: Transportation, lodging, meal expense for candidates traveling to UNM campus can include spouse if deemed appropriate by Hiring Officer. UBPP 4030 & 4040

39Y0

Travel F&A Excludable: Travel expenditures associated with lobbying, entertainment or other F&A excludable costs. See Federal Circular A-21.

39Z0

This account code has been deactivated. Please use 39Z1 for all travel expenses incurred by non-foreign, non-UNM individuals.

39Z1

Travel Non UNM Employee-Non Foreign: Includes all of the travel expenses incurred by Non UNM employees while traveling on behalf of UNM Does NOT include Athletic Department staff travel for scouting, recruiting, or team travel purposes, or employee moving or relocation expenses. Specific allowable expenses include: mileage (to/from airport, vehicle rental, public transportation, fares, parking fees, lodging, meals, & other misc. travel expense.

6350

Promotional Exp F&A: Excludable Gen Promotional items and memorabilia, including models, gifts and souvenirs; costs of advertising and public relations designed solely to promote the university. Federal Circular A-21 Section J1.

6370

Printing/Copying/Binding Gen: The cost of all printed forms and documents. Includes tickets and programs for athletic events or stage performances, art show catalogs, research bulletins and journals, student publications, mailers, calling cards, stationery, receipt forms, and other printed material. Also includes any binding costs that are associated with the before mentioned.

63A0

Conference Fees Gen: Fees paid to attend conferences.

63A2

Seminars/Training Fees: Fees paid to attend training sessions and or seminars.

63C0

Copying Gen: The cost of copies made outside the department, not for resale (for example, copies made by the University Duplicating Services).

63E0

Honoraria Gen: A payment to an individual of special achievement or renown, in return for that individual's willingness to visit the University and participate in a University event of short duration (such as speaker, reviewer, seminar participant, etc.), with the understanding that the payment does not constitute compensation commensurate with the actual services provided. SPQ not required. MAY NOT be paid to an employee.

63E1

Honoraria -Foreign Visitor: A payment to an individual of special achievement or renown, in return for that individual's willingness to visit the University and participate in a University event of short duration (such as speaker, reviewer, seminar participant, etc.), with the understanding that the payment does not constitute compensation commensurate with the actual services provided. SPQ not required. Foreign individuals only. MAY NOT be paid to an employee.

63V1

Consultant Fees - Foreign Visitor: "Foreign" individual providing consulting services

69Y0

Professional Service F&A: Excludable Professional Services excluded under A-21.

69Z0

Other Professional Services Gen: Includes the cost of professional services provided by an outside, non-campus source, as agreed by contract excluding those assigned to other 63* or 69* account codes.

8045

Interdepartmental Support: See General Accounting website for policy and procedures. Account code 8045 MUST be the debit AND credit side of any entry in which it is used.

8060

Other Operating Costs Gen: Cost required for continuing operations, excluding those cost defined elsewhere in the chart of accounts.

9000

Equipment/Furniture >\$5,000: Includes the cost of equipment and furniture that is capitalized, with a cost greater than \$5,000.00 per item.

9020

Computer Hardware >\$5,000: Includes the cost of computers and computer equipment that are capitalized, with a per item cost greater than \$5,000 (per item would be CPU and monitor combined.) Examples: laptop w/a unit cost >\$5,000, desktop computer w/a unit cost > \$5,000, computer servers. Does not include warranties, maintenance agreements, or supplemental software not necessary for the operation of the computer.

A complete listing of operating ledger account codes can be obtained at <http://www.unm.edu/~gacctng/resources/OpLegAcctDef 12-15-08.pdf>