

Account Codes - Equipment Related

Component? Initial complement of supplies? Non-inventorial?

Quick-Glance Chart with Examples

	Stand-Alone		Component (Accessory)	
Examples	Computer		Computer memory	
	Microscope		Microscope eyepiece	
	External hard drive		Internal hard drive	
	Monitor		Co-processor	
Definitions	Is free-standing and has a life expectancy of one year or more. Think in terms of, "Can it be easily unplugged and used with something else?"		Permanently increases the value of a specific piece of equipment, and is not complete in itself. Think in terms of, "Must it be installed, rather than just plugged in?"	
	\$5,000 or more	less than \$5,000	\$5,000 or more	less than \$5,000
Purchased on same PO as equipment with which it will be used	007010 or 007020 or 007040	007110	007110	007110
Enter in commodity block line item text:	Modifiable clause "INVEQUIP"	"Add to value of Item 1"	"Add to value of Item 1"	"Add to value of Item 1"
NOT purchased on same PO as equipment with which it will be used	007010 or 007020 or 007040	Non-inventorial	007000	Non-inventorial
Enter in commodity block line item text:	Modifiable clause "INVEQUIP"		"Add to value of 037000999"	
Software	Use account code 007170 for software with a cost of \$5,000 more. Use 000070 for software with a cost of less than \$5,000. For more info: equipment.ucsc.edu			
Trade-in	IMPORTANT - For instructions, see Chapter 9 of the online FIS Training Manual at http://www.ucsc.edu/banner/09eEquipTradeIns.html or go to: http://equipment.ucsc.edu/dispose/tradeinhowto.html for "How to" information.			

Important: Use commodity level accounting when purchasing inventorial equipment.

Account Codes - Equipment Related

Inventorial Account Codes

Account Codes	Description	Commodity Block Line Item Text
006130	Lease >\$100K - non-computer (usually capital lease)	INVEQUIP clause
006150	Lease >\$100K - computer equip. (usually capital lease)	INVEQUIP clause
007000	Accessories (components) to inventorial equipment purchased on another PO.	Property Number of accessorized item
007010	Inventorial equipment excluding computer and furniture (Will be assigned Property Number and tagged)	All inventorial data in INVEQUIP clause
007020	Computer equipment - inventorial (Will be assigned Property Number and tagged)	All inventorial data in INVEQUIP clause
007040	Furniture – inventorial (Will be assigned Property Number and tagged)	All inventorial data in INVEQUIP clause
007050	Items used in the fabrication by UC employees of inventorial equipment that UC will use - title will vest with UC or	Fabrication EIMR number
007170	Use account code 007170 for software with a cost of \$5,000 more. Use 000070 for software with a cost of less than	n/a
007090	Installment purchase of inventorial equipment See Leases below.	All inventorial data in INVEQUIP clause
007110	Initial complement of supplies/components (all items on same PO as inventorial equipment that are needed to put it into service).	Line item number on PO to add value to
007130	Trade-in of used equipment (all items on PO affected by trade-in, including freight & tax)	Trade-in property #957000134 – Amt =\$999
009530	Inventorial plant equipment (including initial complement of supplies) - Use with org codes 97xxx only	All inventorial data in INVEQUIP clause
009535	Accessories (components) to inventorial plant equipment - Use with org codes 97xxx only	Property Number of accessorized item

Non-Inventorial Account Codes

Account Codes	Description
000060	Computer supplies (also 000010 – “Supplies-other”)
000070	Software - See “Software” on reverse
006080	Non-inventorial equip. - incl. computers & furniture val. < \$200
006085	Non-inventorial equip. - incl. computers & furniture val. bet. \$200 - \$1,499
006090	Non-inventorial equip. - incl. computers & furniture. val. bet. \$1,500 - \$4,999
006135	Lease <\$100K - non-computer (operating lease) See below
006155	Lease <\$100K - computer equipment (operating lease) See below
009600	Plant equipment, non-inventorial - used with org codes 97xxx only
Leases	Equipment acquired via <u>capital</u> leases and installment purchases is inventorial. See http://purchasing.ucsc.edu/howto/leasepurchasechart.html or call Plant Accounting x5046.