

## CoE Commonly Used G/L List

Category	G/L Code	Description/Uses
<b>Equipment (Capital and Capital Fabrication Equipment)</b>	537200	<b>Capitalized Equipment</b> : captial equipment titled to Purdue. Capital equipment is defined by property accounting as any tangible items costing \$5,000 or more with an expected useful life of more than one year that will not lose it's identity through use.
	523120	<b>Capital Fabrication S &amp; E</b> : Expense for supplies used in the building of a fabricated piece of capital equipment if those supplies are not considered capital in nature. Fabricated capital equipment is defined as an asset is to be classified as fabricated when multiple orders are placed with multiple vendors, so that a single functioning unit can be assembled with a total acquisition value of \$5,000 or greater. This GL is not to be used for individual components which cost \$5,000 or more.
<b>Supplies, Services &amp; Minor Equipment (Class Lab and Scientific)</b>	536010	<b>Minor Eq-Scientific</b> : expense for minor equipment (non consumable) - scientific
	536900	<b>Other Minor Equip</b> : expenses for other minor equipment (non consumable) - not specifically identified with unique GL
	536015	<b>Minor Eq-Tools/Shop</b> : Expense for minor equipment (non consumable) - Tools/Shop
	536020	<b>Minor Eq-Books/Pubs</b> - Expense for minor equipment (non consumable) - Books & Publications
	536075	<b>Minor Equipment - Uniforms</b> : Expense for uniforms including PPE, safety shoes, uniform shirts for course, athletic team uniforms, <b>lab coats/scrubs</b>
<b>General Supplies &amp; Minor Eq (Class Lab and Scientific)</b>	523900	<b>Other class/ Scient S&amp;E</b> : expense for other consumer supplies for classroom and research not specifically identified with unique GL, consumables
	523005	<b>Gases &amp; Chemicals</b> : expense for classroom supplies such as gases, chemicals caustic soda, sulfuric acid, biological reagents, controlled materials, and radioactive isotopes.
	522205	<b>Personal Protective Eq</b> - expense for personal protective equipment (gloves, shoe covers, overalls, eyewear, etc.). <b>DO NOT USE FOR LAB COATS</b>
<b>Computer/Server Software</b>	524070	<b>Computer Supplies</b> :Expenses for computers supplies such as cables, lap top bags, keyboards, mouse, etc.
	536030	<b>Minor Equipment - Hardware/Computers</b> : Expenses for non capital items costing <\$4,999 associated with computers (hardware, server, work station, network, etc.)
	536035	<b>Minor Eq-Software</b> : Expenses for software purchases that are non-capital
<b>Services</b>	529005	<b>Freight and Shipping</b> : Expense for freight or package shipments, this include Freight And Demurrage Expense, Express, Demurrage (not supplied by MMDC), Other Freight And Demurrage Exp, Non-Postage Mailing Chgs., Federal Express, UPS
<b>Audio Visual</b>	533310	<b>Audio Visual Services and Charges</b> : Expense for audio visual supplies and services
	536025	<b>Minor Eq-Av Matl</b> : Expenses for non capital items costing <\$4,999 associated with audio visual equipment
<b>Repairs &amp; Maintenance</b>	522015	<b>Hardware/Lumber</b> : Expense for hardware, lumber and other materials
	522025	<b>Electrical Supplies</b> : Expense for electrical supplies
	534010	<b>Repairs To Equipment</b> : Expense for repairing major equipment including alterations (electrical, refrig, heating systems, vehicles)