

## Recommended GL Accounts for Common Purchases

Please note: the following GL Accounts are recommendations only. Departments charging grant fund codes should report costs based on the contract with the agency sponsor.

Coffee, Bottled Water, Drinks, Kitchen Supplies purchased for the office	Entertainment/Social Expenses - 693200
Meals that include alcohol	Entertainment/Social Expenses - 693200
Food served as part of a sponsor- approved research function (served to research participants or human subjects)	Business Meetings - 696000
Cost of cell phone – portion of the cost not included as part of a service contract	Minor Office Machines and Equipment - 677200
Monthly cell phone service fee, including free phone with service contract	Cellular Service - 698230
Data plans for smart phones and tablets	Internet Access – 698222 (or Monthly Service Charges – 698200 could also be used)
Apps for Mobile Devices -	Minor Computer Software - 677600
Abstract Submission fees	Entry and Examination Fees – 692900 (new gl/account name in process - Abstract Submission, Entry and Examination Fees)
Page fees paid to Journals to print articles	Entry and Examination Fees – 692900 (new gl/account name in process - Abstract Submission, Entry and Examination Fees)
Gift Cards paid to Research Participants	Experimental Subjects/Blood Donors - 622500
DEA License fees for Duke employees	Association Dues and Membership fees - 690600
Tablets/IPads	Minor Computers and Computer Accessories - 677400
Cloud storage; Subscriptions for Database access/Cloud storage	Contract Work - 691600
Notebooks	Office Supplies – 646000 or Lab Supplies – 645000 – depending on where notebooks are primarily used***
Keys	Office Supplies – 646000 or Lab Supplies – 645000 – depending on where keys are primarily used***
Fees for transferring large data files via an online site (1AND1.com for ex.)	Data Processing: Outside Services - 692100 (or Services Purchased-Not under contract – 697300 may be used)

Unallowable on a federal award

Possibly allowable on a federal award, subject to CAS

\*\*\*Caution should be used with coding items to lab supplies that are also common consumables