

*Chart of Accounts - Expenditure, Recharge and Transfer G/L Accounts*

***Expenditure G/L Accounts***

An expenditure is any **cost** of doing business resulting from **revenue**-generating activities. Expenditure G/L accounts are 6 digit account codes beginning with 5. Go to the following link for a complete listing.

[http://www.uky.edu/IRIS/FI/Chart/Word-ExcelDocs/exp\\_num.xls](http://www.uky.edu/IRIS/FI/Chart/Word-ExcelDocs/exp_num.xls)

***Recharge G/L Accounts***

Recharge accounts are departmental operations that provide goods or services to University departments and are approved service centers or recharge operations. Recharge G/L accounts are 6 digit account codes beginning with 6. Go to the following link for a complete listing.

<http://www.uky.edu/IRIS/FI/Chart/Word-ExcelDocs/recharge-num.xls>

***Transfer G/L Accounts***

A transfer is a movement of funds from one business area to another. Transfer G/L accounts are 6 digit account codes beginning with 7. Go to the following link for a complete listing.

<http://www.uky.edu/IRIS/FI/Chart/Word-ExcelDocs/transfer-num.xls>