

Debit & Credit Transactions

Operating Ledger:

	Budgeted Revenues	Budgeted Expenses	Actual Revenues	Actual Expenses	Encumbered Expenses
To increase or show a positive amount	Credit	Debit	Credit	Debit	Debit
<i>WINGS Express Finance Rule Code & D/C Indicator</i>	<i>BT_ + *</i>	<i>BT_ +</i>	<i>J16 -</i>	<i>J16 +</i>	<i>n/a</i>

To decrease or show a negative amount	Debit	Credit	Debit	Credit	Credit
<i>WINGS Express Finance Rule Code & D/C Indicator</i>	<i>BT_ -*</i>	<i>BT_ -</i>	<i>J16 +</i>	<i>J16 -</i>	<i>n/a</i>

Account Codes starting with:	5	6, 7, or 8	5	6, 7, or 8	6, 7, or 8
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General Ledger:

Actual Assets	Actual Liabilities	Fund Balance via 9xxxxx Accounts
Debit	Credit	Credit
<i>J16 +</i>	<i>J16 -</i>	<i>J16 -</i>

Credit	Debit	Debit
<i>J16 -</i>	<i>J16 +</i>	<i>J16 +</i>

1	2	9
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* Budget entries for revenues cannot be processed via WINGS Express Finance, please contact Budget Planning & Resource Analysis if you need to post an entry.

Rule Codes referred to above, which are available for use in WINGS Express Finance:

- BT2 Budget Transfer, permanent (applies to current & future fiscal years)
- BT4 Budget Transfer, temporary (applies to current fiscal year only)
- J16 Actual amount of revenue, expense, etc. (appears in YTD column in Operating Ledger)