



Expenditure Transfer (EXPTX) User Guide

A Comprehensive Overview

Contact Information

Web: <http://www.csus.edu/aba/Accounting/index.html>

Email: accountingservices@csus.edu

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Table of Contents

Expenditure Transfers (EXPTX) Overview	2
Construction Expenses.....	2
Federal Work Study Expenses	2
Payroll Expenditure Transfers	2
Fiscal Year Reporting Review Timeline	2
Budget Analyst EXPTX Responsibility.....	3
How to Submit a Form Instructions	4
Types of Expenditure Transfer Requests	6
Expense to Expense	6
Debits & Credits (DR/CR)	6
Cost Recovery.....	7
Contributions/Co-Sponsorships	8
Tips & Tricks	9
Resources.....	9
Frequently Asked Questions	10
Appendix A: Chartstring Breakdown	11
Account	11
Fund.....	11
Department (DeptID)	11
Class	11
Program	12
Project.....	12
Legal / Combination Edits.....	12
Appendix B: Common Financial Acronyms	13

Expenditure Transfers (EXPTX) Overview

The fundamental purpose of an expenditure transfer is to move a posted expense from one chartfield to another, e.g. fund, department ID, account, class, or project. A transfer can affect a series of chartfields or chartstring.

The expenditure may also be used to accomplish the following:

- Reimburse a department or service provider for goods and/or services provided (Cost Recovery). The cost recovery is an infrequent occurrence and falls outside the monthly Campus Cost Recovery (CCR) process.
- Split an expense shared by one or more departments (Cost Share)
- Provide funding to a department sponsoring a mutually benefitting event. The sponsoring department incurs and reports all the expenses related to the event (Contribution/Co-sponsorship).

Construction Expenses

All construction related expenditure transfers and inquired must be submitted to Nicole Sharkey, Construction Accountant, for processing. Expenditures in claimable funds (e.g. DMxxx, DCDxx) must be moved via voucher adjustment, not by expenditure transfer, and are submitted to LaVerne Simmons-Barnett, Director, Accounting Services.

Federal Work Study Expenses

Expenditure Transfers for accounts **602001** and **602002** are not allowed under any circumstances as these are Federal Work Study funds that must reside in those specific accounts. For any questions please contact Nancy McCarty, Financial Aid Accountant, at x86020 or via email:mccarty@csus.edu.

Payroll Expenditure Transfers

All salary related adjustments (**Accounts 601xxx, or 603xxx**) must be submitted to Budget and Planning Office for review, to determine if the correction can be made via LCD adjustment or expenditure transfer.

Fiscal Year Reporting Review Timeline

Expenditure Transfer (EXPTX) requests are to be submitted to [Accounting Services \(AS\)](#) according to the timeline below. If the deadline falls on weekend the request is to be received by that Friday, before the deadline date.

1st Quarter (QTR)

- **July 1st – September 30th** posted expenses to be submitted for correction by **October 31st**.
 - Corrections received by Oct 31st will be posted to the General Ledger by **December 1st**.
 - After **December 2nd** there will be no more EXPTX corrections for transactions that occurred between July and September of that year.

2nd Quarter (QTR)

- **October 1st – December 31st** posted expenses to be submitted for correction by **February 2nd**.
 - Corrections received by Feb 2nd will be posted to the General Ledger by **March 1st**.
 - After **March 2nd** there will be no more EXPTX corrections for transactions that occurred between October and December of that year.

3rd Quarter (QTR)

- **January 1st – March 31st** posted expenses to be submitted for correction by **April 30th**.
 - Corrections received by Apr 30th will be posted to the General Ledger by **June 1st**.
 - After **June 2nd** there will be no more EXPTX corrections for transactions that occurred between January and March of that year.

4th Quarter (QTR)

- **April 1st – June 20th** posted expenses to be submitted for correction by **June 20th**.
 - Corrections received by June 20th will be posted to the General Ledger before the closure of the fiscal year in July (refer to the *Year-End Departmental Deadline* schedule published on Accounting Services webpage, right navigation, under the [Good to Know](#) section).

Table 1: Fiscal Year Reporting Review Timeline

Quarters	Posted Expenses in...	Deadline for campus	AS Deadline to post to GL	Closed for further corrections
1 st QTR	July 1 st – September 30 th	October 31 st	December 1 st	December 2 nd
2 nd QTR	October 1 st – December 31 st	February 2 nd	March 1 st	March 2 nd
3 rd QTR	January 1 st – March 31 st	April 30 th	June 1 st	June 2 nd
4 th QTR	April 1 st – June 20 th	June 20 th	By the end of FY	End of FY

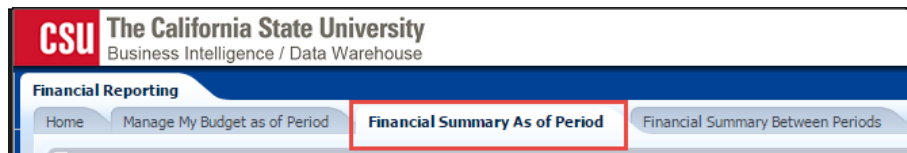
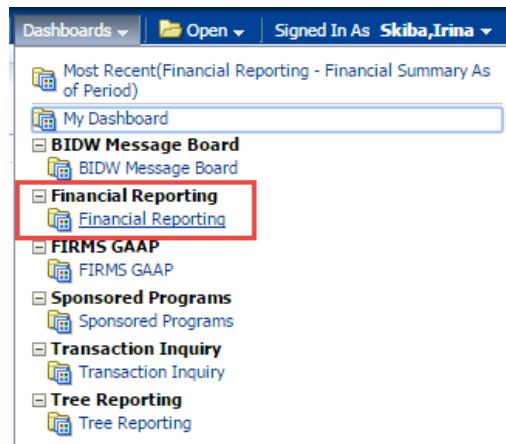
Budget Analyst EXPTX Responsibility

Before submitting EXPTX, the Budget Analyst should:

1. Make sure the expense requesting to move is posted. Encumbered expenses cannot be transferred via EXPTX until the charge is posted/expensed.
2. If the expense is to be moved to a fund other than MDS01, verify that the expense falls within the purpose/use of fund as listed in the Fund Guideline (aka Specification Sheet). Please contact Accounting Services for copies of Fund Guidelines as needed.
3. Classify the expense according to the [Expenditure Account Listing for Departmental Use](#). Confirm that the requestor has Delegation of Authority (DOA) in *CFS>Main Menu>CSU Delegation of Authority>Delegation Inquiry*. If not the requestor has two options:
 - Obtain DOA. For instructions please refer to the job aid located on the IRT website at http://www.csus.edu/irt/ServiceDesk/Documents/ACS/CFS/Quickrefs/Delegation_of_Authority.pdf.
 - Request approval from someone with DOA, for the Dept ID being charged.**Exception:** Transfer requests related to charge backs for services rendered do not require verification of DOA. The service provider i.e. Space Management or Facilities Services will have already obtained approval to charge a department via the service agreement process.
4. Attach supporting documentation from Data Warehouse. See section, “How to Submit a Form Instructions” for guidance on how to retrieve it.

How to Submit a Form Instructions

To request a transfer, complete an Expenditure Transfer form located at <http://www.csus.edu/aba/forms.html> under the heading **Accounting**. Sample with instructions is included on a separate tab in the document. Please include your supporting documentation from Financial Summary – As of Period (Data Warehouse). See [Guide](#) on how to retrieve it.



The following columns are essential for a complete supporting documentation file from Data Warehouse:

Fiscal Year	Period	Accounting Date	Doc ID	Doc Src Fdescr	Doc Ln Descr	Amount	Account Fdescr	Fund Fdescr	Dept Fdescr	Jrnl ID
2015	7	01/11/2016	00428117	VCH - AP Voucher Accounting	AUXILIARY ORGANIZATIONS	475.00	660003 - Supplies and Services	MDS01 - General Operating Fund	47800 - Accounting Services	AP00815951

The completed EXPTX form is sent to Accounting Services (accountingservices@csus.edu) as an email attachment. The form must contain the following information:

- ✓ A request date is the date when an expenditure transfer is sent.
- ✓ **Section I:** A requestor’s contact information which includes the name, department/program, phone extension number and an email. If the requestor doesn’t have a Delegation of Authority (DOA), an approval document (e.g. email) from the official(s) having DOA for the department(s) being charged must be included.
- ✓ **Section II:** A detailed explanation/reason for the transfer e.g. “item charged to default chart string when requisition was created.” Please explain why the expenditure transfer journal entry is being submitted. Provide enough detail to support the intent. For actual expenses being transferred please provide the following as applicable, e.g. month, Journal ID, PO#, Voucher#, etc. Note: This form should be used to request a journal entry for non-payroll related expense transactions. For all salary related adjustments (Accounts 601xxx, or 603xxx) please contact Budget Planning & Administration for review. If the correction cannot be made via LCD adjustment, the Budget Office will submit an expenditure transfer request to Accounting Services for processing.

Section III

- ✓ The full chartstring from which the expense is to be moved as well as the full chartstring to which the expense is to be moved. Line 28 & 29 serves as the sample to a successful entry with a charge to one chart string and a reimbursement to another. These lines are locked and may not be deleted; however, they will be omitted when Accounting posts a Journal Entry. Expenditure transfers must balance. Cell N26 on the worksheet should be blank after all journal lines have been entered. If the Journal Entry is out of balance, an amount will show up in Cell N26, the cell will turn red and a “not balanced” message will appear in Cell M26.

The actual amount of the expense to be moved.

- ❖ If correcting an expense error, offset the expense with a credit (-) and debit (+) the expense to the correct chartstring. The expense being moved must be entered as a negative (credit) amount to the department receiving the credit, and as a positive (debit) amount to the department receiving the charge.
- ❖ If correcting a revenue error, offset the revenue with a debit (+) and credit (-) the correct revenue
- ✓ The Expenditure Transfer Form has thirteen (13) fields that can be populated (columns A through M), however, not all can or have to be filled in. The “Description” field (column H) is for the requestor’s use and for future reference, and will appear on the Data Warehouse report. This field is limited to thirty (30) characters. The description should be as clear and concise as possible so that other users who view the entries can understand them.
- ✓ After all Journal Lines are entered, you may “Submit Form via Email” by pressing on that macro in the same row as the Request Date. Any incomplete expenditure transfers requests and requests without the supporting documentation will be returned to the sender to be completed.

The following describes each field:

Fields	Required/ Optional	Field Length
Account	Required	6
Fund	Required	5
Dept	Required for Revenue & Expense Accounts	10
Program	Optional	5
Class	Optional	5
Project	Optional	15
Scenario	Do not use. Budget Office only.	10
Line Description	Required	30
Stat	Do not use. Budget Office only.	3
Stat Amt	Do not use. Budget Office only.	2 decimal places required
Open Item	Do not use. Back office only.	30
Journal Line Reference	Do not use. Back office only.	10
Monetary Amount	Required	2 decimal places required

When Accounting Services receives the Expenditure Transfer Request, the following will take place:

- Verification that the expense has posted in the general ledger.
Reminder: Requests to move an amount that is encumbered will not be processed until a payment has posted.
- Non MDS01 funds must have enough cash available to cover the expense.
- Verification of Delegation of Authority (DOA) for the Dept ID being charged.

The turnaround time for expenditure transfer requests during non-peak months is 2-4 weeks. During the months that are around the mid-year review deadlines expect 1-2 month turnaround time. Please do not resubmit the initial request if you choose to follow up, as this may cause the transfer to be posted as a duplicate. Multiple staff work on these requests in FIFO (first in, first out) method.

Once Accounting Services has completed the transfer, the requestor will be able to view the transfer (or the adjustment) in the Data Warehouse within two business days. Requestors with access to the General Ledger (in CFS) will be able to view the transfer immediately. Please review your DW financial reports to confirm that the expenditure transfer was posted correctly. If requested, Accounting Services can provide the journal entry ID number in an email confirming the completion of the transfer.

Types of Expenditure Transfer Requests

Expense to Expense

In expense to expense expenditure transfer requests, the requestor is moving a posted expense from one chartstring to another:

- Used to correct Account, Fund, Dept ID, Program code
- To add class code, project code
- To split a charge between the chartstrings

Debits & Credits (DR/CR)

If correcting an expense error, offset the expense with a credit (-) and debit (+) the expense to the correct chartfield.

Debit (+) = where charge is being moved to. This expense account increases after the posting.

Credit (-) = where charge is leaving from. This expense account decreases after the posting.

Scenario I: Full Amount Transfer

You've identified an expense that was posted to the wrong fund, department, account, or without a class code, project code, etc.

Request Date: Save Form Print Form Submit Form via Email Clear Form Acctg Use Only
Create JE

I. Requestor / Contact Information
 Name: Ext:
 Dept: Email:
 Also, incorrect account classification

II. Reason for the Request
 The Cayuse 424 software renewal was charged to the . It was charged to 13400 and it should have been charged to 13401. The charge was made on 08/19/17. PO #4000050268, Journal ID AP00932705.

III. Transaction Information

III. Transaction Information							Check / Total:		In Balance		-	
Account	Fund	Dept	Program	Class	Project	Scenario	Line Description (30 - Entered in Caps) (Cannot Contain Commas)	Stat	Stat Amt	Open Item	Jrnl Line Ref	Amount
1 680003	MDS01	13400					CAYUSE 424 SOFTWARE RENEWAL					-17389.12
2 616808	MDS01	13401					CAYUSE 424 SOFTWARE RENEWAL					17389.12
3												
4												
5												
6												

Software Licensing - Renewals

Scenario II: Cost Share

To split an identified expense between two or more chartstrings. Ex: Advancement bought a table at the Sacramento Black Chamber of Commerce event. Multiple colleges sent a representative to attend the event and sit at that reserved table. In the scenario below, a portion of the total table cost has been charged to ECS.

Request Date 1/31/2017

Save Form

Print Form

Submit Form via Email

Clear Form

Acctg Use Only
Create JE**I. Requestor / Contact Information**Name Budget Analyst
Dept ECSExt 8-XXXX
Email ecs@csus.edu**II. Reason for the Request**

Transfer ECS portion of expense (\$1,500) for purchasing a table at the Sacramento Black Chamber of Commerce event to Advancement. Journal ID: AP00996610.

Supplies & Services
Detail #1

							Check / Total:	In Balance	-			
Account	Fund	Dept	Program	Class	Project	Scenario	Line Description (30 - Entered in Caps) (Cannot Contain Commas)	Stat	Stat Amt	Open Item	Jrnl Line Ref	Amount
1660853	TM230	75600					ECS-Sac Black Chamber table					-300.00
2660832	MDR01	54500		0760A			ECS-Sac Black Chamber table					300.00
3												
4												

Special Events

Reimb. from UEI

Cost Recovery

Charges, or chargebacks, for goods and/or services provided by one campus department to another may be processed through an expenditure transfer. This type of transaction falls outside of the monthly Campus Cost Recovery process, e.g. Postage, Reprographics, Telecommunication (NTS) charges.

There are two types of cost recovery transactions:

- 1) Reimbursement for goods and/or services provided (*Table 2*). A fee set by the service provider is charged to "recover" the cost of any materials and labor required to provide the service.
- 2) Reimbursement for direct charges incurred by a department on behalf of another department or the campus in general, e.g. Human Resources Appleone Temporary Services, Facilities Management monthly utilities charges.

The expenditure transfer request form is completed the same as for an expense to expense transfer. The debit (charge) will be to the department receiving the goods or services, and the credit (reimbursement) will be to the service provider (*Scenario III*). For reimbursements of a fee-based service, the credit will be to a Cost Recovery account, 580094 for services provided to a campus department, 580095 for services provided to an Auxiliary, e.g. UEI, University Foundation, or the fund charged is MDR01 (*Scenario IV*). For both types, the department receiving the reimbursement may submit the expenditure transfer. The authorization to charge a department would have been authorized by someone with Delegation of Authority when the service or good was requested.

Table 2: Common Service Providers

Departments	Services
Public Safety	Live Scan Rolling Fees, Campus Safety Officer (CSO) time
Facilities	Indirect Expense
Human Resources	Temp Help Services, Background Checks
UTAPS	Parking Permits Issued
Housing	Conference Lodging
CCE	Conference Room Rental

Scenario III: Direct Expense Reimbursement (expense to expense)

Request Date

I. Requestor / Contact Information

Name: Ext:
 Dept: Email:

II. Reason for the Request

III. Transaction Information

Account	Fund	Dept	Program	Class	Project	Scenario	Line Description (30 - Entered in Caps) (Cannot Contain Commas)	Stat	Stat Amt	Open Item	Jrnl Line Ref	Amount
1 660003	MDS01	47800					Appleone Temp Inv #01-4117125					574.72
2 660003	TECCE	90000		4000A			Appleone Temp Inv #01-4117125					812.69
3 660812	MDS01	58400					Appleone Temp Inv #01-4117125					-1387.41
4												
5												
6												

Note: The debited expense account is usually provided by the department being charged and may not be the same as the account where the original charge was posted.

Scenario IV: Reimbursement for Goods & Services Provided

Request Date

I. Requestor / Contact Information

Name: Ext:
 Dept: Email:

II. Reason for the Request

III. Transaction Information

Account	Fund	Dept	Program	Class	Project	Scenario	Line Description (30 - Entered in Caps) (Cannot Contain Commas)	Stat	Stat Amt	Open Item	Jrnl Line Ref	Amount
1 660003	MDS01	47800					Live Scan Services-Aug 2016					459.00
2 580094	MC004	65200					Live Scan Services-Aug 2016					-459.00
3 660003	MDR01	80700		0926A			Live Scan Services-Aug 2016					110.00
4 580095	MC004	65200					Live Scan Services-Aug 2016					-110.00
5												
6												
7												

Contributions/Co-Sponsorships

A campus department may hold an event which will benefit other campus departments. Rather than split out the costs of holding the event, which get incurred over time, departments, per agreement, will provide support funding in advance of the event via an expenditure transfer.

The expenditure transfer request form is completed the same as for an expense to expense transfer. The debit (charge) will be to the department providing the funding, and the credit (reimbursement/funding) will be to the department sponsoring the event. The department providing the funding will submit the expenditure transfer request, along with a copy of the agreement (e.g. e-mail, memo), to Accounting Services. Note: The account codes used will be transfer-in (570xxx) and transfer-out (670xxx) codes (*Scenario V*). Leave this field blank for all journal lines as accounts will vary by fund source, and must be determined by Accounting Services.

Scenario V: Contribution

Request Date

I. Requestor / Contact Information

Name: Ext:
 Dept: Email:

II. Reason for the Request

III. Transaction Information

Account	Fund	Dept	Program	Class	Project	Scenario	Line Description (30 - Entered in Caps) (Cannot Contain Commas)	Stat	Stat Amt	Open Item	Jrnl Line Ref	Amount
1	570XXX	MDS01	10000				STRONG EVENT CONTRIBUTION					-200.00
2	670XXX	MDS01	47800				STRONG EVENT CONTRIBUTION					200.00
3												
4												

Tips & Tricks

- ✓ Submit Expenditure Transfer (EXPTX) monthly. This will ensure proper monitoring and faster processing in Accounting Services.
- ✓ Assign different chartstrings for individual lines in the requisition which will properly feed over to the Purchase Order (PO). Each line has to be assigned to one chartstring 100%; however, items could be split in unlimited amount of lines assigning each to a specific chartstring.

Line	Item ID	Item Description	Category	PO Qty	UOM	Merchandise Amount	Status
1		Job Order Contract J21-16-0002	91200	1.0000	DLR	4,414.09 USD	Approved
2		J21-16-0002.01 Lassen Hall Fin	91200	1.0000	DLR	7,015.75 USD	Approved

- ✓ **MDR01** fund must have a reimbursed activity class code that begins with "0" and ends with "A".
- ✓ Corrections to **Cash Posting Order (CPO)** journal entries must be submitted to Nicole Sharkey or Jennifer Barrett for review and processing.
- ✓ When filling out EXPTX form do not include any commas in Section III. Commas prevent CFS uploading. Any other symbols are allowed.
- ✓ Non MDS01 funds must have enough Cash (101100) available to cover the expense.
- ✓ To identify appropriate chartstring check the [Expenditure Account Listing for Departmental Use](#). Budget is given in Supplies & Services (660003) account, but expenses need to be classified according to the nature of the expense. Why? For proper financial reporting for GAAP.

Resources

- ✓ [University Policy Manual](#)
- ✓ [Financial Reference Guide](#) for a comprehensive overview of financial information.
- ✓ [Accounting Services](#) website
- ✓ [Guide](#) on how to retrieve Data Warehouse commonly used queries/reports.
- ✓ [Expenditure Transfer](#) form.

Frequently Asked Questions

When will my Expenditure Transfer request get processed?

The turnaround time for expenditure transfer requests during non-peak months is 2-4 weeks. During the months that are around the mid-year review deadlines expect 1-2 month turnaround time. Please do not resubmit the initial request if you choose to follow up, as this may cause the transfer to be posted as a duplicate. Multiple staff work on these requests in FIFO (first in, first out) method.

When to do a receipt adjustment instead of an expenditure transfer?

Any misallocated payments processed by the Bursar's Office need to be fixed via a receipt adjustment not by expenditure transfer. This allows the payment and the adjustment to remain in the same system where the payment was submitted, and to properly record the transaction within Student Financials if applicable. To illustrate, assume an employee rented an Enterprise car for personal use. Enterprise erroneously charged the campus because they have a business travel account with the University. The employee has reimbursed the University for both charges by paying in the Bursar's Office. Then, the employee attempts to move the reimbursement from the travel advance account to the correct chartstring by submitting an expenditure transfer request. In this case, the employee should do a receipt adjustment instead of an expenditure transfer.

When to do a purchase order amendment instead of an expenditure transfer?

A budget transfer form must be used for budget related transfers and cannot be used for expenditure transfer requests.

When to use a budget transfer form instead of an expenditure transfer form?

A budget transfer form should be used for budget related transfers but not for the expenditure transfer requests. However, an expenditure transfer form may be used for both purposes: a budget and an expenditure transfer request.

How can I get a copy of the Fund Guideline for a trust fund?

If needed, you may request a copy of the Fund Guideline for your department's trust fund by emailing Accounting Services at accountingservices@csus.edu.

What are the deadlines for expenditure transfer requests?

Please refer to Table 1 above.

Quarters	Posted Expenses in...	Deadline for campus	AS Deadline to post to GL	Closed for further corrections
1 st QTR	July 1 st – September 30 th	October 31 st	December 1 st	December 2 nd
2 nd QTR	October 1 st – December 31 st	February 2 nd	March 1 st	March 2 nd
3 rd QTR	January 1 st – March 31 st	April 30 th	June 1 st	June 2 nd
4 th QTR	April 1 st – June 20 th	June 20 th	By the end of FY	End of FY

When can I split the purchase in the Requisition to avoid an expenditure transfer request?

Different chartstrings may be assigned for individual lines in the requisition which will properly feed over to the Purchase Order (PO). Each line has to be assigned to one chartstring 100%; however, items could be split in unlimited amount of lines assigning each to a specific chartstring.

Appendix A: Chartstring Breakdown

Financial transactions are categorized using a combination of chartfields which make up a chartstring. Each chartfield has a specific purpose.

Account

- Classifies Expenses (how you are spending your money), Revenues (type of money coming in), Assets, Liabilities, and Fund Balance
- 6-digit numeric field are categorized as follows for expenditure transfer purposes:
 - Revenues begin with 5 (e.g. 508001 Interest Income)
 - Expenditures begin with 6 (e.g. 660003 Supplies & Services, 606001 Travel in State). For a listing of Expense Accounts see [Expenditure Account Listing for Departmental Use](#). Maintained by the Accounting Services office

Fund

- The source of funding for a department (where the money comes from and how it can be spent). [University Funds Overview \(Policy ADM-0162\)](#).
- Examples of Types of Funds:
 - General Operating Fund (MDS01)
 - Reimbursed Activity (MDR01)
 - Course Fees (MSXXX)
 - Scholarship Funds (SXXXX)
 - Miscellaneous Trust Funds (TMXXX)
 - Bond Funds (BXXXX)
 - Endowments (EXXXX)
- 5-digit alpha numeric field – 1st digit alpha
- No Letters “O” or “I” in Fund code
- Maintained by the Accounting Services office

Department (DeptID)

- Uniquely identifies University operating units (who is spending the money)
- Reflects the “*Sacramento State*” organizational structure
- Assigns financial responsibility
- 5-digit numeric field
- First three digits represents the State Controller’s Office (SCO) Reporting Unit
- Maintained by the Budget Office

Class

- Provides more detailed reporting capabilities
- Used for different purposes
- Examples:
 - 4064A – CCE-SS-Business Admin for College of Continuing Education
 - 6043A – All University Expense (AUE)-Music License Agreements BAS
 - 0709A – Follett Bookstore Reimbursed Activity transactions
- Always use 0####A classes with Reimbursed Activity (MDR01)
- 5-digit alpha numeric field, last digit alpha
- Maintained by the Budget Office

Program

- Restricted Use
- Provides more detailed reporting capabilities
- 4-digit numeric field
- Maintained by the Accounting Services office

Project

- Restricted Use (primarily Construction Projects)
- Provides more detailed reporting capabilities
- Beginning and Ending date required
- 15-digit alpha numeric field
- Maintained by the Accounting Services office

Legal / Combination Edits

All revenue and expense transactions must have valid values in the following three ChartFields:

- Account
- Fund
- DeptID
- Class (MDR01)

Appendix B: Common Financial Acronyms

AP	Accounts Payable
AS	Accounting Services
CCR	Campus Cost Recovery
CFS	Common Financial System
CMS	Common Management System
CPO	Cash Posting Order
DOA	Delegation of Authority
EXPTX	Expenditure Transfer
FWS	Federal Work Study
GAAP	Generally Accepted Accounting Principles
JE	Journal Entry
LCD	Labor Cost Distribution
PO	Purchase Order
Revenue	Inflow of money from sale of goods or services. A credit (-) increases the account and a debit (+) reduces it.
Expense	Cost incurred to generate revenue or an outflow of money from sale of goods or services. A debit (+) increases the account and a credit (-) reduces it.