Debits and Credits

**Expense Reclassifications**

If you want to reclassify an expense from one C-FOAPAL to another, you should:

- Credit (-) the C-FOAPAL that you are removing the expense from.
- Debit (+) the C-FOAPAL that you are transferring the expense to.

**Revenue Reclassifications**

If you want to reclassify revenue from one C-FOAPAL to another, you should:

- Debit (+) the C-FOAPAL that you are removing the revenue from.
- Credit (-) the C-FOAPAL that you are transferring the revenue to.
**Internal Sales**

If you want to process a journal voucher to record an internal sale to another U of I System unit, you should:

- Credit (-) the self-supporting fund that made the sale using an appropriate revenue account code.
- Debit (+) the C-FOAPAL provided to you by the other unit using an appropriate expense account code.

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**Fund Transfers**

If you need to complete a fund transfer (e.g., transferring money from one gift fund to another using the 4nnnnn transfer account codes), you should:

- Debit (+) the C-FOAPAL that you transferring the money *out* of.
- Credit (-) the C-FOAPAL that you are transferring the money *into*.

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Adjusting General Encumbrances
If you need to adjust a balance of an established general encumbrance, you should:

- Debit (+) the C-FOAPAL if you want to increase the balance.
- Credit (-) the C-FOAPAL if you would like to decrease the balance.

Liquidating General Encumbrances
If you need to liquidate a general encumbrance, you should:

- Debit (+) the C-FOAPAL if you want to liquidate and close the encumbrance.
- Credit (-) the C-FOAPAL if you want to reopen the encumbrance and/or reduce the amount of the liquidation.