T-Accounts for General Ledger Manual Journal Entries

Assets
Type 1-Current Assets; Type 2-Long-Term Assets;
Type 3-Other Assets

Balance	
+	**-**
Debit	**Credit**
(Increase)	**(Decrease)**

Deferred Outflows of Resources
Type 3.5

Balance	
+	**-**
Debit	**Credit**
(Increase)	**(Decrease)**

Payables/Liabilities
Type 4-Current Liabilities; Type 5-Long-Term Liabilities;
Type 6-Other Liabilities

	Balance
-	**+**
Debit	**Credit**
(Decrease)	**(Increase)**

Deferred Inflows of Resources
Type 6.5

	Balance
-	**+**
Debit	**Credit**
(Decrease)	**(Increase)**

Fund Balances/Equity
Type 7

	Balance
-	**+**
Debit	**Credit**
(Decrease)	**(Increase)**

Balance Sheet Accounts (Types 1-7)

Revenues
Type 8

	Balance
-	**+**
Debit	**Credit**
(Decrease)	**(Increase)**

Expenditures
Type 9

Balance	
+	**-**
Debit	**Credit**
(Increase)	**(Decrease)**

Must be in balance by fund!
(Debits and Credits must equal within a fund)

Note: The **+** or **-** indicates how the amount should be entered into the system (as a positive or negative amount) in order to stipulate a Debit or a Credit.