Concept map of debit and credit impact on different accounts and the available balance

Debit

- Decreases → **Revenue** → Decreases → **Available Balance in Budget**
- Increases → **Expense** → Decreases → **Available Balance in Budget**
- Increases → **Transfer Out** → Decreases → **Available Balance in Budget**
- Decreases → **Transfer In** → Decreases → **Available Balance in Budget**

Credit

- Increases → **Revenue** → Increases → **Available Balance in Budget**
- Decreases → **Expense** → Increases → **Available Balance in Budget**
- Decreases → **Transfer Out** → Increases → **Available Balance in Budget**
- Increases → **Transfer In** → Increases → **Available Balance in Budget**