

## EXPENSE AND REVENUE SHARING INTERFUND JOURNAL EXAMPLE

Journal Entry (JE) Type	Scenario	JE Instructions (UPHS/Center 21)	JE Instructions (CPUP Departments)
<p><i><b>I. Services Provided and Expense/Revenue Sharing</b></i></p>	<p>When services are provided to a University Department or sharing costs with UPHS, a revenue or expense object code will be affected depending on the transaction.</p>	<p><b>Credit/Debit:</b> credit expense/debit revenue</p> <p><b>Debit/Credit:</b> 210-21xx-1-000000-15xx-0000-0000</p> <p>Enter Lawson-COA account in the Context Box using Category #17</p>	<p><b>Credit/Debit:</b> credit expense/debit revenue</p> <p><b>For PSOM,</b> debit/credit the appropriate 400-4xxx-2-014003-15xx-3407-xxxx account</p> <p><b>For SDM,</b> debit/credit the appropriate 510-5194-2-000000-15xx-3410-xxxx account</p> <p>Enter Lawson-COA account information in the Context Box</p>