### EXPENSE AND REVENUE SHARING INTERFUND JOURNAL EXAMPLE

<table>
<thead>
<tr>
<th>Journal Entry (JE) Type</th>
<th>Scenario</th>
<th>JE Instructions (UPHS/Center 21)</th>
<th>JE Instructions (CPUP Departments)</th>
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</thead>
</table>
| **1. Services Provided and Expense/Revenue Sharing** | 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. | **Credit/Debit:** credit expense/debit revenue  
**Debit/Credit:** 210-21xx-1-000000-15xx-0000-0000  
Enter Lawson-COA account in the Context Box using Category #17 | **Credit/Debit:** credit expense/debit revenue  
For **PSOM**, debit/credit the appropriate 400-4xxx-2-014003-15xx-3407-xxxx account  
For **SDM**, debit/credit the appropriate 510-5194-2-000000-15xx-3410-xxxx account  
Enter Lawson-COA account information in the Context Box |