### Interfund Non-Grant Adjustment Journal Entry 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>
|                         | **3a. Interfund Non-grant Adjustments** | When making an adjustment to an existing UPHS Center 21 or CPUP account, follow the same process as for any other adjustment in BEN Financials using a manual journal | Credit/debit: the appropriate Univ. account to be adjusted.  
Credit/debit: the appropriate offsetting 15xx Due to/from account  
Use Category 02 Adj Prev Tx  
Enter Lawson-COA account information in the Context Box for UPHS Center 21 transactions. | Credit/debit: the appropriate Univ. account to be adjusted.  
Credit/debit: the appropriate offsetting 15xx CPUP Due to/from account  
Use Category 02 Adj Prev Tx  
Enter Lawson-COA account information in the Context Box for CPUP transactions as well. |