<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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</table>
| 5. **Transfer Resources to Reimburse Grant Related Equipment Purchases** | There are times when UPHS must acquire research equipment using a University grant fund. Since UPHS does not administer grant funds, a specific two-step process must be used to: 1. Record the charge to the grant. 2. Record the revenue/receivable from the sponsor | **Step #1: Transfer funds from the grant to the 000000 fund**  
**Debit:** Object Code 5243 Non Penn-Capital Equipment-Federal Title in the grant fund  
**Credit:** Object Code 5243 Non Penn-Capital Equipment – Federal Title in the 000000 fund  
**Note:** Since UPHS will own the equipment do not use Object Codes 1870, 1871, or 1872 | **SAME INSTRUCTIONS APPLY FOR CPUP**  
**Step #2: Transfer funds to UPHS**  
**Debit:** Object Code 4824 in the 000000 fund  
**Credit:** Object Code 1520 to 5243 was made in Step #1  
**Note:** After both entries are completed, the University will report a 4824 resource transfer |
and an inter-entity liability to UPHS