<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>
| **4a. UPHS Operating Transfers (4823)** | **UPHS Operating transfers transfer of non-specific/general resources between the University and UPHS**  
**Examples:**  
1. General operating support from UPHS to PSOM  
2. The interest portion of a debt obligation  
3. The transfer of Academic Development fund expenses  
**NOTE: Do not use Object Codes 4820 Resource Transfers In and 4825 Resource Transfers Out as these are used for resource transfers within the University** | **Oper. Resource transfers to UPHS**  
**Debit:** University account charged, using: Object Code 4823  
**Credit:** 21x-21xx-1-000000-15xx-0000-0000  
In Category 17 in the context box Enter the 6-digit Lawson number and the five digit UPHS COA  
**Oper. Resource transfers from UPHS**  
**Credit:** the Univ. acct. to receive the resources, using Object code 4823  
**Debit:** 21x-2100-1-000000-15xx-0000-0000  
In Category 17 in the context box Enter the 6-digit Lawson number and the five digit UPHS COA | **Oper. Resource transfers to CPUP**  
**Debit:** the University account to be charged, using: Object Code 4823  
**Credit:** 400-4xxx-2-014003-152x-3407-0000  
Use the appropriate 4xxx ORG Code and 15xx Object Code which should receive the resources No context box required for CPUP accts. |
| | | Use the appropriate 15xx Object Code which should be charged for the transfer | The context box at the end of each journal line is not required for CPUP Operating and Non-operating transfers |