

HEALTH SYSTEM INTERFUND JOURNAL ENTRY EXAMPLES

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

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<p>2. Manual Payroll Allocations</p>	<p>Because UPHS Center 21 and the University use separate payroll systems, University payroll allocations to UPHS uses Interfund journal entries to allocate these expenses. (this does not apply to CPUP)</p>	<p>Credit: the appropriate University account to reduce University payroll expense</p> <p>Use Object Code 5140 to reduce University expense for UPHS salaries and wages</p> <p>Use Object Code 5192 to reduce University employee benefit expense</p> <p>Debit : 210-21xx-1-000000-1520-0000-0000 to charge payroll and benefit expense to UPHS</p> <p>Enter pay period and Lawson-COA account information in the Context Box</p>	<p>Do not use BEN Financials Manual Journals for CPUP reallocations since CPUP uses the PennWorks/payroll system</p> <p>Use the PennWorks/Payroll Reallocation function to reallocate CPUP payroll</p>
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<p>3a. Interfund Non-grant Adjustments</p>	<p>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</p>	<p><u>Credit/debit:</u> the appropriate Univ. account to be adjusted.</p> <p><u>Credit/debit:</u> the appropriate offsetting 15xx Due to/from account</p> <p>Use Category 02 Adj Prev Tx</p> <p>Enter Lawson-COA account information in the Context Box for UPHS Center 21 transactions.</p>	<p><u>Credit/debit:</u> the appropriate Univ. account to be adjusted.</p> <p><u>Credit/debit:</u> the appropriate offsetting 15xx CPUP Due to/from account</p> <p>Use Category 02 Adj Prev Tx</p> <p>Enter Lawson-COA account information in the Context Box for CPUP transactions as well..</p>
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<p>3b. <i>Interfund Grant Adjustments</i></p>	<p>When correcting a grant/contract BEN Financials entry for an existing UPHS Center 21 or CPUP account, follow the same process as for any other grant adjustment in BEN Financials using a manual journal</p> <p>To be acceptable, cost transfers must meet the following criteria:</p> <ol style="list-style-type: none"> 1. Must occur in a timely manner 2. The BEN batch name of the transaction being corrected must be referenced in the Context Box when using categories 15 & 16 3. Are allowable under Sponsor and University Policies 4. Adequately describe the purpose of the entry, 	<p><u>LESS THAN 90 DAYS</u> For grant adjustments less than 90 days old, use Category 15</p> <p>Reference previous transaction's BEN batch name in Context Box</p> <p><u>Debit/credit:</u> the appropriate Univ grant revenue or expense account</p> <p><u>Credit/debit:</u> the appropriate offsetting UPHS Center 21 15xx acct</p>	<p>SAME INSTRUCTIONS APPLY FOR CPUP</p>
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	<p>including a detailed explanation of the reason for the entry</p> <p>Note: Explanations such as 'to correct an error' or 'to transfer to correct project' are not acceptable</p> <p>See Financial Policy #2113 for more information</p> <p>NOTE: If you make Grant adjustments using Interfund accounts, you must also complete the Grant and Contract Cost Transfer training course.</p>	<p><u>OVER 90 DAYS</u> For grant adjustments more than 90 days old, use Category 16</p> <p>Reference previous transaction's BEN batch name in Context Box.</p> <p><u>Debit/credit:</u> the appropriate Univ grant revenue or expense account</p> <p><u>Credit/debit:</u> the appropriate offsetting UPHS Center 21 15xx acct</p> <p>Also enter the Lawson-COA account information in the Context Box for all transactions</p>	
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<p>4a. UPHS Operating Transfers (4823)</p>	<p>UPHS Operating transfers transfer of non-specific/general resources between the University and UPHS</p> <p>Examples:</p> <ol style="list-style-type: none"> 1. General operating support from UPHS to PSOM 2. The interest portion of a debt obligation 3. The transfer of Academic Development fund expenses <p>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</p>	<p>Oper. Resource transfers to UPHS</p> <p>Debit: University account charged, using: Object Code 4823</p> <p>Credit: 21x-21xx-1-000000-15xx-0000-0000</p> <p>In Category 17 in the context box Enter the 6-digit Lawson number and the five digit UPHS COA</p> <p>Oper Resource transfers from UPHS</p> <p>Credit: the Univ. acct. to receive the resources, using Object code 4823</p> <p>Debit: 21x-2100-1-000000-15xx-0000-0000</p> <p>In Category 17 in the context box Enter the 6-digit Lawson number and the five digit UPHS COA</p> <p>Use the appropriate 15xx Object Code which should be charged for the transfe</p>	<p>Oper. Resource transfers to CPUP</p> <p>Debit: the University account to be charged, using: Object Code 4823</p> <p>Credit: 400-4xxx-2-014003-152x-3407-0000</p> <p>Use the appropriate 4xxx ORG Code and 15xx Object Code which should receive the resources No context box required for CPUP accts.</p> <p>Oper. Resource transfers from CPUP</p> <p>Credit: the University account to receive the resources, using: Object Code 4823 Operating transfers</p> <p>Debit: 400-4xxx-2-014003-152x-3407-0000</p> <p>Use the appropriate 4xxx CPUP ORG Code and 15xx Object Code which should receive the resources</p> <p>The context box at the end of each journal line is not required for CPUP Operating and Non-operating transfers</p>
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<p>4b. UPHS Non-Operating Transfers (4824)</p>	<p>UPHS Non-Operating transfers are transfers of resources between UPHS and the University that occur as a result of capital transactions and/or endowment activity.</p> <p>Examples:</p> <ol style="list-style-type: none"> 1.Capital renovations 2.The principal portion of a debt service 3.Endowment transfers 4.CPUP fund balance transfers <p>NOTE: Use Object Code 4824 inter-Entity Equity Transfer – Non-Operating and offset with the appropriate 15xx entry</p>	<p>Non-Op Resource transfers to UPHS</p> <p>Debit: the University account to be charged, using: Object Code 4824 Non- Operating transfers</p> <p>Credit: 21x-21xx-1-000000-15xx-0000-0000</p> <p>Use the appropriate 15xx Object Code which should be credited with the revenue</p> <p>The context box at the end of each journal line must be completed and will default to 17 UPHS Gds/Svcs</p> <p>Enter the six-digit Lawson number and the five digit UPHS COA</p>	<p>Non-Op Resource transfers to CPUP</p> <p>Debit: the University account to be charged, using: Object Code 4824 Non-Operating transfers</p> <p>Credit:400-4xxx-2-014003-152x-3407-0000</p> <p>Use the appropriate 4xxx ORG Code and 15xx Object Code which should receive the resources</p> <p>The context box at the end of each journal line is not required for CPUP Operating</p>

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		<p><u>Non-Op Resource transfers from UPHS</u></p> <p><u>Credit:</u> the University account to receive the resources, using: Object Code 4824 Non-Operating transfers</p> <p><u>Debit:</u> 21x-2100-1-000000-15xx-0000-0000</p> <p>Use the appropriate 15xx Object Code which should be charged for the transfer</p> <p>The context box at the end of each journal line must be completed and will default to 17 UPHS Gds/Svcs</p> <p>Enter the six-digit Lawson number and the five digit UPHS COA</p>	<p><u>Non-Op Resource transfers from CPUP</u></p> <p><u>Credit:</u> the University account to receive the resources, using: Object Code 4824 Non-Operating transfers</p> <p><u>Debit:</u> 400-4xxx-2-014003-152x-3407-0000</p> <p>Use the appropriate 4xxx CPUP ORG Code and 15xx Object Code which should receive the resources</p> <p>The context box at the end of each journal line is not required for CPUP Operating and Non-operating transfers</p>
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<p>5. Transfer Resources to Reimburse Grant Related Equipment Purchases</p>	<p>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:</p> <p>1. Record the charge to the grant.</p> <p>2. Record the revenue/receivable from the sponsor</p>	<p>Step #1: Transfer funds from the grant to the 000000 fund</p> <p>Debit: Object Code 5243 Non Penn-Capital Equipment-Federal Title in the grant fund</p> <p>Credit: Object Code 5243 Non Penn-Capital Equipment – Federal Title in the 000000 fund</p> <p>Note: Since UPHS will own the equipment do not use Object Codes 1870, 1871, or 1872</p> <p>Step #2: Transfer funds to UPHS</p> <p>Debit: Object Code 4824 in the 000000 fund</p> <p>Credit: Object Code 1520 to 5243 was made in Step #1</p> <p>Note: After both entries are completed, the University will report a 4824 resource transfer and an inter-entity liability to UPHS</p>	<p>SAME INSTRUCTIONS APPLY FOR CPUP</p>
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<p>6. Journals to the CHOP Health Affiliates (125X)</p>	<p>The CHOP Health Affiliates are charged expenses by University Depts. for expenses incurred by Univ employees that have provided goods and/or services for these CHOP Depts.</p>	<p><u>Debit:</u> the CHOP Dept. to be charged, using: Object Code 1250</p> <p><u>Credit:</u> University Depts. Acct #</p>	<p><u>Debit:</u> the CHOP Depts. to be charged, using: Object Code 1250</p> <p><u>Credit:</u> University Depts. Acct #</p>