UPHS OPERATING TRANSFER (4823) JOURNAL ENTRY EXAMPLE

Journal Entry (JE) Type	Scenario	JE Instructions (UPHS/Center 21)	JE Instructions (CPUP Departments)
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. **Oper. Resource transfers from CPUP** **Credit:** the University account to receive the resources, using: Object Code 4823 Operating transfers **Debit:** 400-4xxx-2-014003-152x-3407-0000 Use the appropriate 4xxx CPUP ORG Code and 15xx Object Code which should receive the resources

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		Use the appropriate 15xx Object Code which should be charged for the transfe	The context box at the end of each journal line is not required for CPUP Operating and Non-operating transfers