

Responsibility Center Management (RCM) Model - Updated for FY2024

OUTLINE FORMAT WITH OBJECT CODE AGGREGATIONS
TO BE USED FOR BEN REPORTING ON ALL FUND GROUPS

	Description	Object Codes Included in BEN Reports	1A Parent	Object Codes Used to Budget and Forecast	Comments
1	REVENUES & TRANSFERS				
2	DIRECT REVENUES:				
3	TUITION & FEES:				
4	Traditional UG Degree Programs	4100,4105	K157	4105	
5	Undergraduate Tuition Guar Adj	4104		4104	use of OC 4104 is limited
6	Traditional Undergraduate Tuition	Sum rows 4-5	K001		
7	Undergraduate Summer Tuition	4110,4112,4115	K002	4115	
8	Undergrad Special Tuition	4102,4119	K163	4119	
9	Graduate & Prof Tuition (pre-FY07)	4101,4103,4111,4113	K126	n/a, obsolete	
10	PhD Programs	4106,4116	K158	4106,4116	
11	Professional & Other Degree Programs	4107,4117	K159	4107,4117	
12	Certificate & Non-Degree Programs	4108,4118	K160	4108,4118	
13	Graduate, Prof & Other Tuition	Sum rows 7-12	K127		
14	Tuition	Sum rows 6,13	K005		
15	General Fee	4131,4132	K007	4131,4132	use of OC 4131 is limited
16	Special Programs	4120-4129	K006	4129	
17	Room & Board	4210,4220	K022	4210,4220	
18	Other Fee Income	4130,4133-4136,4138,4139,414x	K008	4139	
19	Special Program & Other Fees	Sum rows 16-18	K128		
20	Fees	Sum rows 15,19	K129		
21	TUITION & FEES	Sum rows 14,20	K009		
22	COMMONWEALTH APPROPRIATION:				
23	Commonwealth Approp - Resource Pool	4610		4610	
24	Commonwealth Approp - Schools/Centers	4830		4830	
25	COMMONWEALTH APPROPRIATION	Sum rows 23-24	K130		
26	INVESTMENT INCOME:				
27	AIF Investment Income	4196,4710,4716,4717,4810,4993	K010	4710 and 4196	use of OC 4196 is limited
28	SIF Investment Income	4700,4703,4706-4708,4720,4730, 4740,4750,4754-4758,4760,4770	K011	4700,4706-4708,4720	use of OC 4706 and 4707 is limited
29	TIF Investment Income	4780,4783	K123	4780	
30	Other Investment Income	Sum rows 28-29	K131		
31	Inv Inc Before Overhead & Admin	Sum rows 27,30	K012		
32	Overhead & Admin - Investment	4790-4795	K013	4790-4795	
33	INVESTMENT INCOME	Sum rows 31-32	K015		
34	GIFT INCOME:				
35	Gift Income - Regular	1230,1231,1237-1239,1780-1783, 4400,4401,4404,4406,4410,4420, 4704,4994-4996	K091	4400	
36	Gift Income Reclassification	4811,4813,4814	K017	n/a	
37	Gift Income Before Overhead	Sum rows 35-36	K018		
38	Overhead - Gifts	4402,4405	K019	4402,4405	
39	GIFT INCOME	Sum rows 37-38	K020		
40	SPONSORED PROGRAM REVENUE:				
41	Sponsored Programs - Total	4600,4601,4620,4822,4827	K139	4600,4601,4822	
42	Overhead - Sponsored Programs	5246,5282,5292,5295-5298	K140	5282	
43	Sponsored Programs - Direct Cost Rec	Sum rows 41,42	K132		
44	Sponsored Programs - ICR (F&A)	5510,5511	K124	5510	
45	SPONSORED PROGRAM REVENUE	Sum rows 43-44	K125		
46	OTHER INCOME:				
47	Sales & Services	4211,4221,4300,4310,4320-4322, 4330,4331,4340,4350,4360,4361, 4370,4371,4380,4381,4398,4399	K023	4211,4221,4300,4310,4320-4322, 4330,4331,4340,4350,4360,4361, 4370,4371,4380,4381,4398,4399	
48	Miscellaneous Other Income	4900,4901,4910-4915, 4918-4921,4990,4999	K024	4900,4901,4910-4915, 4918-4921,4990,4999	
49	Revenue Suspense	9300,9401-9499	K025		not available for budget and forecast
50	Undefined Revenue	4000-99,4109,4114,4137,4150-69, 4192-93,4197,4200-09,4212-19, 4222-99,4301-09,4311-19,4323-29, 4332-39,4341-49,4351-59,4362-69, 4372-79,4382-97,4407-08,4411-19, 4421-99,4502-99,4602-09,4611-19, 4621-99,4718-19,4723-29,4733-39, 4743-49,4753,4763-69,4774-79, 4784-89,4796-99,4800-09,4815-19, 4834-38,4841-99,4902-09,4916-17, 4922-89,4997-98	K034	n/a; don't exist	
51	OTHER INCOME	Sum rows 47-50	K026		
52	DIRECT REVENUES	Sum rows 21,33,39,45,51	K027		

Responsibility Center Management (RCM) Model - Updated for FY2024

**OUTLINE FORMAT WITH OBJECT CODE AGGREGATIONS
TO BE USED FOR BEN REPORTING ON ALL FUND GROUPS**

	Description	Object Codes Included in BEN Reports	1A Parent	Object Codes Used to Budget and Forecast	Comments
53	TRANSFERS:				
54	Subvention - Program Regular	4831		4831	
55	Subvention - One Time	4832		4832	
56	Subvention - Student Aid	4833		4833	
57	University Subvention	Sum rows 54-56	K028		
58	Funding From Allocated Costs	5806-5809,5811,5813	K032	5806-5809,5811,5813	
59	General Resource Transfers In	4820		4820	
60	General Resource Transfers Out	4825		4825	
61	General Resource Transfers	Sum rows 59-60	K133		
62	University Bank Transfers	4839		4839	
63	Final Year-End Adjustments	4840	K122	4840	
64	Inter-Entity Equity Transfers	4823,4824	K162	4823,4824	
65	Other Tfrs & Overhead on Other Funds	4195,4409,4709,5283,5509	K030	4409,4709,5283,5509	
66	Account Balance Transfers	4991	K031		not available for budget and forecast
67	Bank & Other Transfers	Sum rows 62-66	K134		
68	Resource Transfers	Sum rows 61,67	K142		
69	TRANSFERS	Sum rows 57,58,68	K033		
70	TOTAL REVENUES & TRANSFERS	Sum rows 52,69	K035		
71	EXPENDITURES				
72	DIRECT EXPENDITURES:				
73	COMPENSATION:				
74	Standing Faculty	5010		5010	
75	Academic Administrative	5056		5056	
76	Scholarly Leave (no EB)	5030		5030	
77	Extra Services	5052-5055	K036	5052-5055	
78	Allowances Academic (PT EB)	5057		5057	
79	Non-standing Faculty	5011		5011	
80	Non-standing Faculty (PT EB)	5020		5020	
81	Non-NRSA Postdocs (PT EB)	5042,5047,5062,5063	K037	5063	
82	Non-NRSA Postdocs (PD EB)	5064,5065	K170	5064,5065	
83	Postdoc NRSA Fellow (no EB)	5043		5043	
84	Grad Student Appointments (no EB)	5040,5041,5044,5048	K038	5040,5041,5044,5048	
85	Grad Student Appts - Summer (PT EB)	5049,5070	K039	5049,5070	
86	Educational/Pre-doc Fellows (no EB)	5046	K076	5046	
87	Academic Salary Reserve	5180		5180	
88	Academic Salaries	Sum rows 74-87	K040		
89	Non-Academic Salaries	Sum rows 89-98	K051		
90	Salaries	Sum rows 88,99	K052		
101	Employee Benefits - Full Time	5190,5193	K053	5190,5193	
102	Employee Benefits - Part Time	5191		5191	
103	Employee Benefits - Post Doc	5197		5197	
104	HUP, CHOP & Other Employee Benefits	5192,5196	K054	5192,5196	
105	Employee Benefits	Sum rows 101-104	K055		
106	TOTAL COMPENSATION	Sum rows 100,105	K056		

Responsibility Center Management (RCM) Model - Updated for FY2024

**OUTLINE FORMAT WITH OBJECT CODE AGGREGATIONS
TO BE USED FOR BEN REPORTING ON ALL FUND GROUPS**

	Description	Object Codes Included in BEN Reports	1A Parent	Object Codes Used to Budget and Forecast	Comments
107	CURRENT EXPENSE:				
108	Travel & Entertainment	520x,521x	K057	5200,5214,5217	
109	Supplies & Minor Expense	5220-5223,5226-5229,523x,5240-5242,5244,5245,5249,57xx	K058	5223,5237,5249	
110	Non-Capitalized Equipment	5224,5225,5243	K059	5224	
111	Rentals & Leases	525x	K060	5250	
112	Communications & Computing, Internal	5261-5263,5265,5266,5274,5307,5309-5311	K061	5274,5307,5310	
113	Communications & Computing, External	5260,5264,5267-5269,5270-5273,5275,5306,5308	K062	5306,5308	
114	Professional & Other Services	5300-5305,5312-5342,5344-5349,5375,5376	K063	5300,5302,5320-5324,5326,5330,5331-5333,5335,5339	
115	Operations & Maintenance	5400-5407,5409-5453	K064	5400-5407,5409-5453	
116	Other Current Expense	5247,5248,5280,5281,5284-5291,5293,5294,5299,5343,5350-5359,5361	K065	5247,5248,5280,5281,5284-5291,5293,5294,5343,5350-5359,5361	
117	Current Expense Suspense	9500,9502-9599	K066		
118	Undefined Expense	5000-09,5012-19,5021-29,5031-39,5058-61,5066-69,5071-99,5105-09,5118-19,5128-29,5136-38,5143-48,5150-79,5184-89,5195,5198,5199,5276-79,5362-74,5377-99,5454-99,5507-08,5512-99,5607-98,5814-5999	K086	n/a; don't exist	not available for budget and forecast
119	CURRENT EXPENSE	Sum rows 108-118	K067		
120	CAPITAL TRANSACTIONS:				
121	Principal Repayment	2700,2701,2704,2783-2785	K114	2700,2701,2704,2783-2785	
122	Interest Expense	5603,5604	K115	5603,5604	
123	Debt Service	Sum rows 121-122	K116		
124	Capital Funding Transfers	4821		4821	
125	Capital Gift Reclass	4812		4812	
126	Capital Funding	Sum rows 124-125	K117		
127	Internal Principal Borrowing	2780-2782	K118	2780-2782	
128	Equipment & Other Capital	181x,1820-1840,1849-1852,1858-1860,1870-1881,1889,2702,2703,2786,2787,4500,4501,4826,4828,5408,5600-5602,5605,5606	K119	1872,5600,1829	
129	Other Capital Transactions	Sum rows 127-128	K120		
130	CAPITAL TRANSACTIONS	Sum rows 123,126,129	K121		
131	STUDENT AID:				
132	Traditional Undergrad Aid	4170,4171,4181,4194	K135	4170,4171,4181,4194	
133	PhD Student Aid	4172,4173	K166	4172,4173	
134	Other Degree Student Aid	4174,4175,4183	K167	4174,4175,4183	
135	Other Student Aid	4176,4177,4180,4182,4184-4191,4198,4199,5360	K168	4176,4177	
136	Grad, Prof and Other Aid	Sum rows 133-135	K136		
137	STUDENT AID	Sum rows 132,136	K078		
138	DIRECT EXPENDITURES Before Exp Cr	Sum rows 106,119,130,137	K079		
139	Expense Credits	5500-5506	K080	5500-5506	
140	NET DIRECT EXPENDITURES	Sum rows 138-139	K081		
141	ALLOCATED COST & SPACE CHARGES:				
142	Allocated Cost Charges	5801,5802,5804,5805,5810,5812	K164	5801,5802,5804,5805,5810,5812	
143	Space Charges	5800,5803	K083	5800,5803	
144	ALLOCATED COST & SPACE CHARGES	Sum rows 142-143	K085		
145	TOTAL EXPENDITURES	Sum rows 140,144	K087		
146	RCM OPERATING (SURPLUS)/DEFICIT	Sum rows 70,145	K088		

Responsibility Center Management (RCM) Model - Updated for FY2024

**OUTLINE FORMAT WITH OBJECT CODE AGGREGATIONS
TO BE USED FOR BEN REPORTING ON ALL FUND GROUPS**

	<u>Description</u>	<u>Object Codes Included in BEN Reports</u>	<u>1A Parent</u>	<u>Object Codes Used to Budget and Forecast</u>	<u>Comments</u>
147	CASH EFFECT - OTHER ACTIVITY:				
148	Cash & Cash Equivalents	1111-1199	K144	1111,1145	
149	Accounts Receivable	120x-122x,1232,124x-129x	K145	120x-122x,1232,124x-129x	
150	Prepaid Expenses & Deferred Charges	13xx	K147	1301	
151	Inventories	14xx	K161	1410	
152	Due from Related Entities	15xx	K150	15xx	
153	Loans Receivable	16xx	K146	1600	
154	Investments	1700-1779,1784-1789,4701,4702, 4705,4711-4715,4721,4722,4731, 4732,4741,4742,4751,4752,4759, 4761,4762,4771-4773,4781,4782	K149	1700	
155	Investment in Subsidiaries	1790	K148	1790	
156	Construction in Progress	19xx	K154	1920	
157	Accounts Payable & Accrued Expenses	20xx,21xx,22xx,23xx,24xx,256x	K151	2301,2351	use of OC 2351 is limited
158	Deferred Income	250x-255x	K153	2500	
159	Advances & Agency Funds	26xx,28xx	K152	2600	
160	Balance Sheet Tfrs & Other Adjustments	1861-1869,4403,4829,4992,5699	K155	4829	
161	CASH EFFECT - OTHER ACTIVITY	Sum rows 148-160	K112		
162	CURRENT YEAR CASH POSITION (SUR)/DEF	Sum rows 146,161			
163	PRIOR YEAR CASH POSITION (SUR)/DEF	0001 or the calculated amount			
164	CUMULATIVE CASH POSITION (SUR)/DEF	Sum rows 162-163			

Template 1A is to be used when reporting on all fund groups together or for funds other than Grants & Contracts and URFs.
 Template 1C is to be used when reporting exclusively on Grants & Contracts and URFs. Template 1C differs from Template 1A in that
 1C treats Overhead on Sponsored Programs (i.e., Grant & Contract Overhead Charges) as an expenditure, rather than a contra-revenue.
 Prior to FY2004, there was a Template 1B for Designated Investment Income Funds, which suppressed gifts to endowment funds.