

**Responsibility Center Management (RCM) Model - Updated for Fiscal Year 2009**

**OUTLINE FORMAT FOR BUDGETS AND BEN FINANCIAL REPORTS WITH OBJECT CODE AGGREGATIONS TO BE USED WHEN REPORTING ON ALL FUND GROUPS**

	Description	Object Codes Included	1A Parent	Comments (primarily changes effective FY2007)
1	<b>REVENUES &amp; TRANSFERS</b>			
2	<b>DIRECT REVENUES:</b>			
3	<b>TUITION &amp; FEES:</b>			
4	Traditional UG Degree Programs	4100,4105	K157	Renamed from TUITION, FEES & CONTRA-REVENUE AID
5	Undergraduate Tuition Guar Adj	4104		new OC 4105 introduced with new Tuition distribution system, effective FY2007; new Parent Object
6	<b>Undergraduate Tuition Guarantee</b>	<b>Sum rows 4-5</b>	<b>K001</b>	
7	Undergraduate Summer Tuition	4110,4112,4115	K002	new OC 4115
8	Undergrad Special Tuition (pre-FY07)	4102		renamed from Undergraduate Special Tuition
9	Graduate & Prof Tuition (pre-FY07)	4101,4103,4111,4113	K126	
10	PhD Programs	4106,4116	K158	new OC 4116, new Parent Object
11	Professional & Other Degree Programs	4107,4117	K159	new OC 4117, new Parent Object
12	Study Abroad & Non-Degree Programs	4108,4118	K160	new OC 4118, new Parent Object
13	<b>Graduate, Prof &amp; Other Tuition</b>	<b>Sum rows 7-12</b>	<b>K127</b>	new Parent Object
14	<b>Tuition</b>	<b>Sum rows 6,13</b>	<b>K005</b>	renamed from Total Net Tuition & Aid
15	<b>General Fee</b>	4131,4132	<b>K007</b>	
16	Special Programs	4120-4127,4129	K006	renamed from Special Programs Tuition
17	Other Fee Income	4130,4133-4136,4139,414x	K008	
18	<b>Special Program &amp; Other Fees</b>	<b>Sum rows 16-17</b>	<b>K128</b>	new Parent Object
19	<b>Fees</b>	<b>Sum rows 15,18</b>	<b>K129</b>	new Parent Object
20	<b>TUITION &amp; FEES</b>	<b>Sum rows 14,19</b>	<b>K009</b>	renamed from TOTAL TUITION, FEES & CONTRA-REV AID
21	<b>COMMONWEALTH APPROPRIATION:</b>			
22	Commonwealth Approp - Resource Pool	4610		moved from former Subvention & Approp. section
23	Commonwealth Approp - Schools/Centers	4830		
24	<b>COMMONWEALTH APPROPRIATION</b>	<b>Sum rows 22-23</b>	<b>K130</b>	new Parent Object
25	<b>INVESTMENT INCOME:</b>			
26	<b>AIF Investment Income</b>	4196,4709,4710,4716,4717,4810,4993	<b>K010</b>	moved OC 4196 (UG Fin Aid Endow Income Transfers) from Tuition, Fees & Contra-Revenue Aid; moved OC 4709 (Inv. Inc. Realloc.), OC 4716 (AIF Income Remitted) from Cash Effect, OC 4717 (AIF Gains Contra) from Undefined Revenue & OC 4810 (Inv. Inc. Reclass.)
27	SIF Investment Income	4700,4703,4720,4730,4740,4750,4760,4770	K011	
28	TIF Investment Income	4780,4783	K123	
29	<b>Other Investment Income</b>	<b>Sum rows 27-28</b>	<b>K131</b>	new Parent Object
30	<b>Inv Inc Before Overhead &amp; Admin</b>	<b>Sum rows 26,29</b>	<b>K012</b>	
31	Overhead & Admin - Investment	4790-4795	K013	combined Overhead (K013) & Admin (formerly K014); added new OC 4794 & 4795 for Endowment Assessment Charge & Recovery
32	<b>INVESTMENT INCOME</b>	<b>Sum rows 30-31</b>	<b>K015</b>	renamed from TOTAL INVESTMENT INCOME
33	<b>GIFT INCOME:</b>			
34	Gift Income - Regular	1230-31,1238,1239,1780-1783,4400,4401,4404,4406,4410,4420,4704,4994-4996	K091	moved OC 1838 & 1858 to Equipment & Other Capital
35	Gift Income Reclassification	4811,4813-14	K017	
36	<b>Gift Income Before Overhead</b>	<b>Sum rows 34-35</b>	<b>K018</b>	
37	Overhead - Gifts	4402,4405	K019	renamed from Overhead - Gift Funds
38	<b>GIFT INCOME</b>	<b>Sum rows 36-37</b>	<b>K020</b>	renamed from TOTAL GIFT INCOME
39	<b>SPONSORED PROGRAM REVENUE:</b>			
40	Sponsored Programs - Total	4600	K139	renamed from GRANT & CONTRACT INCOME
41	Overhead - Sponsored Programs	5282,5292,5295-5298	K140	new Parent Object
42	<b>Sponsored Programs - Direct Cost Rec</b>	<b>Sum rows 40,41</b>	<b>K132</b>	new Parent Object
43	Sponsored Programs - ICR (F&A)	5510,5511	K124	renamed from Indir Costs - Grant & Contract
44	<b>SPONSORED PROGRAM REVENUE</b>	<b>Sum rows 42-43</b>	<b>K125</b>	renamed from TOTAL GRANT & CONTRACT INCOME
45	<b>OTHER INCOME:</b>			
46	Room & Board	42xx	K022	
47	Sales & Services	43xx	K023	
48	Miscellaneous Other Income	4620,4900-4901,4910-4915,4918-4920,4990,4999	K024	renamed from Other Income
49	Revenue Suspense	9300,9401-9405	K025	new OC 9405: Suspense: Tuition Distribution
50	Undefined Revenue	1784-89,4000-99,4109,4114,4119,4128,4137-38,4150-79,4192-93,4197-99,4407-09,4411-19,4421-99,4500-99,4601-09,4611-19,4621-99,4706-08,4718-19,4723-29,4733-39,4743-49,4753-59,4763-69,4774-79,4784-89,4796-99,4800-09,4815-19,4834-38,4841-99,4902-09,4916-17,4921-89,4997-98	K034	
51	<b>OTHER INCOME</b>	<b>Sum rows 46-50</b>	<b>K026</b>	renamed from TOTAL OTHER INCOME
52	<b>DIRECT REVENUES</b>	<b>Sum rows 20,32,38,44,51</b>	<b>K027</b>	renamed from TOTAL DIRECT REVENUES

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	Description	Object Codes Included	1A Parent	Comments (primarily changes effective FY2007)
53	<b>TRANSFERS:</b>			
54	Subvention - Program Regular	4831		renamed from RESOURCE TRANSFERS
55	Subvention - One Time	4832		moved from former Subvention & Approp. section
56	Subvention - Student Aid	4833		
57	<b>University Subvention</b>	<b>Sum rows 54-56</b>	<b>K028</b>	
58	<b>Funding From Allocated Costs</b>	<b>5806-5809,5811</b>	<b>K032</b>	renamed from Total Subvention moved up in transfers section; new OC 5811
59	General Resource Transfers In	4820		
60	General Resource Transfers Out	4825		
61	<b>General Resource Transfers</b>	<b>Sum rows 59-60</b>	<b>K133</b>	new Parent Object
62	University Bank Transfers	4839		
63	Final Year-End Adjustments	4840	K122	moved from below Operating (Surplus)/Deficit
64	Inter-Entity Equity Transfers	4823,4824	K162	new Parent Object; moved OC 4823 from K030
65	Cost Sharing Transfers (G&C)	4822		
66	Other Tfirs & Overhead on Other Funds	4195,4827,5283,5509	K030	moved OC 4195 (Undergraduate Fin Aid Incentive) from Tuition, Fees & Contra-Revenue Aid; moved OC 4823 to new Parent Object K162
67	Account Balance Transfers	4991	K031	
68	<b>Bank &amp; Other Transfers</b>	<b>Sum rows 62-67</b>	<b>K134</b>	new Parent Object
69	<b>Resource Transfers</b>	<b>Sum rows 61,68</b>	<b>K142</b>	new Parent Object
70	<b>TRANSFERS</b>	<b>Sum rows 57,58,69</b>	<b>K033</b>	renamed from TOTAL RESOURCE TRANSFERS
71	<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>Sum rows 52,70</b>	<b>K035</b>	
72	<b>EXPENDITURES</b>			
73	<b>DIRECT EXPENDITURES:</b>			
74	<b>COMPENSATION:</b>			
75	Standing Faculty	5010		
76	Administrative Stipend	5056		
77	Scholarly Leave	5030		
78	Extra Services	5050-5055,5057	K036	
79	Non-standing Faculty (FT EB)	5011		
80	Non-standing Faculty (PT EB)	5020		
81	Postdoctoral Researcher (PT EB)	5042,5047	K037	
82	Postdoctoral Fellow (no EB)	5043		
83	Grad Student Appointments (no EB)	5040,5041,5044,5048	K038	
84	Grad Student Appts - Summer (PT EB)	5049,5070	K039	
85	Predoc Trainee & Ed Fellows (no EB)	5045,5046	K076	moved from Student Aid Expense
86	Academic Salary Reserve	5180		
87	<b>Academic Salaries</b>	<b>Sum rows 75-86</b>	<b>K040</b>	renamed from Total Academic Salaries
88	Financial/General Admin Staff	5100,5102	K041	
89	Instruction/Research Prof Staff	5101,5103	K042	
90	Financial/General Support Staff	5110,5112,5114,5116	K043	
91	Instruction/Research Support Staff	5111,5113,5115,5117	K044	
92	Financial/General Unionized Staff	5120,5122,5124,5126	K045	
93	Instr/Research Unionized Staff	5121,5123,5125,5127	K046	
94	Allowances (PT EB)	5104		
95	Regular Part-Time	5130-5133	K156	new Parent Object; OC 5130-33 split from K047
96	Temporary Workers	5134-5135	K047	
97	College Work Study	5139		
98	Non-Academic Salary Reserve	5181-5183	K048	
99	Payroll Suspense	9501		
100	HUP, CHOP & Other Salaries & Wages	5140-5142	K050	
101	<b>Non-Academic Salaries</b>	<b>Sum rows 88-100</b>	<b>K051</b>	renamed from Total Non-Academic Salaries
102	<b>Salaries</b>	<b>Sum rows 87,101</b>	<b>K052</b>	renamed from Total Salaries & Wages
103	Employee Benefits - Full Time	5190,5193	K053	
104	Employee Benefits - Part Time	5191		
105	HUP, CHOP & Other Employee Benefits	5192,5194-5196	K054	
106	<b>Employee Benefits</b>	<b>Sum rows 103-105</b>	<b>K055</b>	renamed from Total Employee Benefits
107	<b>TOTAL COMPENSATION</b>	<b>Sum rows 102,106</b>	<b>K056</b>	

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	Description	Object Codes Included	1A Parent	Comments (primarily changes effective FY2007)
108	<b>CURRENT EXPENSE:</b>			
109	Travel & Entertainment	520x,521x	K057	
110	Supplies & Minor Expense	5220-5223,5226-5229,523x,5240-5242,5244-5249,57xx	K058	
111	Non-Capitalized Equipment	5224,5225,5243	K059	
112	Rentals & Leases	525x	K060	
113	Communications & Computing, Internal	5261-5263,5265,5266,5274,5307,5309-5311	K061	
114	Communications & Computing, External	5260,5264,5267-5269,5270-5273,5275,5306,5308	K062	
115	Professional & Other Services	5300-5305,5312-5342	K063	
116	Operations & Maintenance	5400-5407,5409-5453	K064	
117	Other Current Expense	5280,5281,5284-5291,5293,5294,5299,5350-5359	K065	
118	Current Expense Suspense	9500,9502-9599	K066	
119	Undefined Expense	5000-09,5012-19,5021-29,5031-39,5058-59,5060-69,5071-99,5105-09,5118-19,5128-29,5136-38,5143-79,5184-89,5197-99,5276-79,5343-49,5361-99,5454-5499,5507-08,5512-99,5607-99,5812-5999	K086	
120	<b>CURRENT EXPENSE</b>	<b>Sum rows 109-119</b>	<b>K067</b>	renamed from TOTAL CURRENT EXPENSE
121	<b>CAPITAL TRANSACTIONS:</b>			
122	Principal Repayment	2700,2701,2783-2785	K114	
123	Interest Expense	5603,5604	K115	
124	<b>Debt Service</b>	<b>Sum rows 122-123</b>	<b>K116</b>	
125	Capital Funding Transfers	4821		
126	Capital Gift Reclass	4812		
127	<b>Capital Funding</b>	<b>Sum rows 125-126</b>	<b>K117</b>	
128	Internal Principal Borrowing	2780-2782	K118	
129	Equipment & Other Capital	181x,1820-1840,1849-1852,1858-1860,1870-1880,1889,2702,2703,2786,2787,4826,4828,5408,5600-5602,5605,5606	K119	moved OC 1838 & 1858 from Gift Income - Regular; added OC 1870-1880 and 1889 for BEN Assets, effective FY2008
130	<b>Other Capital Transactions</b>	<b>Sum rows 128-129</b>	<b>K120</b>	
131	<b>CAPITAL TRANSACTIONS</b>	<b>Sum rows 124,127,130</b>	<b>K121</b>	renamed from TOTAL CAPITAL TRANSACTIONS
132	<b>STUDENT AID:</b>			
133	Undergraduate Fin Aid	4181		renamed from STUDENT AID EXPENSE
134	Undergraduate Fin Aid Guar Adj	4194		moved from Tuition, Fees & Contra-Revenue Aid
135	Undergraduate Special Fin Aid	4183		moved from Tuition, Fees & Contra-Revenue Aid
136	<b>Undergraduate Fin Aid</b>	<b>Sum rows 133-135</b>	<b>K135</b>	new Parent Object
137	Graduate & Prof Fin Aid	4180,4182,4184-4186,4190	K004	moved from Tuition, Fees & Contra-Revenue Aid
138	Tuition TA/RA/TF/RF	4187-4189,4191	K077	moved OC 5360 to separate row, below
139	Health Insurance Premium	5360	K143	new Parent Object
140	<b>Grad/Prof Fin Aid</b>	<b>Sum rows 137-139</b>	<b>K136</b>	new Parent Object
141	<b>STUDENT AID</b>	<b>Sum rows 136,140</b>	<b>K078</b>	renamed from TOTAL STUDENT AID EXPENSE
142	<b>DIRECT EXPENDITURES Before Exp Cr</b>	<b>Sum rows 107,120,131,141</b>	<b>K079</b>	renamed from TOTAL DIRECT EXPENDITURES Before Exp Cr
143	Expense Credits	5500-5506	K080	
144	<b>NET DIRECT EXPENDITURES</b>	<b>Sum rows 142-143</b>	<b>K081</b>	renamed from TOTAL DIRECT EXPENDITURES After Exp Cr
145	<b>ALLOCATED COST CHARGES:</b>			
146	Library Charges	5805	K137	new Parent Object
147	Facilities Maintenance Charges	5800,5803	K083	
148	University Services Charges	5801,5802,5804	K084	exclude OC 5810
149	Development Charges	5810	K138	new Parent Object
150	<b>ALLOCATED COST CHARGES</b>	<b>Sum rows 146-149</b>	<b>K085</b>	renamed from TOTAL ALLOCATED COST CHARGES
151	<b>TOTAL EXPENDITURES</b>	<b>Sum rows 144,150</b>	<b>K087</b>	
152	<b>RCM OPERATING (SURPLUS)/DEFICIT</b>	<b>Sum rows 71,151</b>	<b>K088</b>	renamed from CURRENT YEAR OPERATING (SURPLUS)/DEFICIT

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	Description	Object Codes Included	1A Parent	Comments (primarily changes effective FY2007)
153	<b>CASH EFFECT - OTHER ACTIVITY:</b>			
154	Cash & Cash Equivalents	1111-1199	K144	new Parent Object
155	Accounts Receivable	120x-122x,124x-129x	K145	new Parent Object
156	Prepaid Expenses & Deferred Charges	13xx	K147	new Parent Object
157	Inventories	14xx	K161	new Parent Object
158	Due from Related Entities	15xx	K150	new Parent Object
159	Loans Receivable	16xx	K146	new Parent Object
160	Investments	1700-1779,4701,4702,4705, 4711-4715,4721,4722,4731,4732, 4741,4742,4751,4752,4761,4762, 4771-4773,4781,4782	K149	new Parent Object
161	Investment in Subsidiaries	1790	K148	new Parent Object
162	Construction in Progress	19xx	K154	new Parent Object
163	Accounts Payable & Accrued Expenses	20xx,21xx,22xx,23xx,24xx,256x	K151	new Parent Object
164	Deferred Income	250x-255x	K153	new Parent Object
165	Advances & Agency Funds	26xx,28xx	K152	new Parent Object
166	Balance Sheet Tfns & Other Adjustments	1861-1869,4403,4829,4992	K155	new Parent Object
167	<b>CASH EFFECT - OTHER ACTIVITY</b>	<b>Sum rows 154-166</b>	<b>K112</b>	
168	<b>CURRENT YEAR CASH POSITION (SUR)/DEF</b>	<b>Sum rows 152,167</b>		
169	<b>PRIOR YEAR CASH POSITION (SUR)/DEF</b>	0001 or the calculated amount		
170	<b>CUMULATIVE CASH POSITION (SUR)/DEF</b>	<b>Sum rows 168-169</b>		

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.