

**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 EXCLUSIVELY ON GRANTS & CONTRACTS**

	Description	Object Codes Included	1C Parent	Comments (primarily changes effective FY2007)
1	<b>REVENUES &amp; TRANSFERS</b>			
2	<b>DIRECT REVENUES:</b>			
3	<b>TUITION &amp; FEES:</b>			Renamed from TUITION, FEES & CONTRA-REVENUE AID
4	Traditional UG Degree Programs	4100,4105	K157	new OC 4105 introduced with new Tuition distribution system, effective FY2007; new Parent Object
5	Undergraduate Tuition Guar Adj	4104		
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	Sponsored Programs - ICR (F&A)	5510, 5511	K113	new Parent Object
42	<b>SPONSORED PROGRAM REVENUE</b>	<b>Sum rows 40-41</b>	<b>K021</b>	renamed from Indir Costs - Grant & Contract
43	<b>OTHER INCOME:</b>			
44	Room & Board	42xx	K022	
45	Sales & Services	43xx	K023	
46	Miscellaneous Other Income	4620,4900-4901,4910-4915,4918-4920,4990,4999	K024	renamed from Other Income
47	Revenue Suspense	9300,9401-9405	K025	new OC 9405: Tuition Distribution
48	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	
49	<b>OTHER INCOME</b>	<b>Sum rows 44-48</b>	<b>K026</b>	renamed from TOTAL OTHER INCOME
50	<b>DIRECT REVENUES</b>	<b>Sum rows 20,32,38,42,49</b>	<b>K102</b>	renamed from TOTAL DIRECT REVENUES

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	<u>Description</u>	<u>Object Codes Included</u>	<u>1C Parent</u>	<u>Comments (primarily changes effective FY2007)</u>
51	<b>TRANSFERS:</b>			
52	Subvention - Program Regular	4831		renamed from RESOURCE TRANSFERS
53	Subvention - One Time	4832		moved from former Subvention & Approp. section
54	Subvention - Student Aid	4833		
55	<b>University Subvention</b>	<b>Sum rows 52-54</b>	<b>K028</b>	renamed from Total Subvention
56	<b>Funding From Allocated Costs</b>	5806-5809,5811	K032	moved up in transfers section; new OC 5811
57	General Resource Transfers In	4820		
58	General Resource Transfers Out	4825		
59	<b>General Resource Transfers</b>	<b>Sum rows 57-58</b>	<b>K133</b>	new Parent Object
60	University Bank Transfers	4839		
61	Final Year-End Adjustments	4840	K122	moved from below Current Year Oper Surp/Def
62	Inter-Entity Equity Transfers	4823,4824	K162	new Parent Object; moved OC 4823 from K030
63	Cost Sharing Transfers (G&C)	4822		
64	Other Tfns & 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
65	Account Balance Transfers	4991	K031	
66	<b>Bank &amp; Other Transfers</b>	<b>Sum rows 60-65</b>	<b>K134</b>	new Parent Object
67	<b>Resource Transfers</b>	<b>Sum rows 59,66</b>	<b>K142</b>	new Parent Object
68	<b>TRANSFERS</b>	<b>Sum rows 55,56,67</b>	<b>K033</b>	renamed from TOTAL RESOURCE TRANSFERS
69	<b>TOTAL REVENUES &amp; TRANSFERS</b>	<b>Sum rows 50,68</b>	<b>K103</b>	
70	<b>EXPENDITURES</b>			
71	<b>DIRECT EXPENDITURES:</b>			
72	<b>COMPENSATION:</b>			
73	Standing Faculty	5010		
74	Administrative Stipend	5056		
75	Scholarly Leave	5030		
76	Extra Services	5050-5055,5057	K036	
77	Non-standing Faculty (FT EB)	5011		
78	Non-standing Faculty (PT EB)	5020		
79	Postdoctoral Researcher (PT EB)	5042,5047	K037	
80	Postdoctoral Fellow (no EB)	5043		
81	Grad Student Appointments (no EB)	5040,5041,5044,5048	K038	
82	Grad Student Appts - Summer (PT EB)	5049,5070	K039	
83	Predoc Trainee & Ed Fellows (no EB)	5045,5046	K076	moved from Student Aid Expense
84	Academic Salary Reserve	5180		
85	<b>Academic Salaries</b>	<b>Sum rows 73-84</b>	<b>K040</b>	renamed from Total Academic Salaries
86	Financial/General Admin Staff	5100,5102	K041	
87	Instruction/Research Prof Staff	5101,5103	K042	
88	Financial/General Support Staff	5110,5112,5114,5116	K043	
89	Instruction/Research Support Staff	5111,5113,5115,5117	K044	
90	Financial/General Unionized Staff	5120,5122,5124,5126	K045	
91	Instr/Research Unionized Staff	5121,5123,5125,5127	K046	
92	Allowances (PT EB)	5104		
93	Regular Part-Time	5130-5133	K156	new Parent Object; OC 5130-33 split from K047
94	Temporary Workers	5134-5135	K047	
95	College Work Study	5139		
96	Non-Academic Salary Reserve	5181-5183	K048	
97	Payroll Suspense	9501		
98	HUP, CHOP & Other Salaries & Wages	5140-5142	K050	
99	<b>Non-Academic Salaries</b>	<b>Sum rows 86-98</b>	<b>K051</b>	renamed from Total Non-Academic Salaries
100	<b>Salaries</b>	<b>Sum rows 85,99</b>	<b>K052</b>	renamed from Total Salaries & Wages
101	Employee Benefits - Full Time	5190,5193	K053	
102	Employee Benefits - Part Time	5191		
103	HUP, CHOP & Other Employee Benefits	5192,5194-5196	K054	
104	<b>Employee Benefits</b>	<b>Sum rows 101-103</b>	<b>K055</b>	renamed from Total Employee Benefits
105	<b>TOTAL COMPENSATION</b>	<b>Sum rows 100,104</b>	<b>K056</b>	

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	<u>Description</u>	<u>Object Codes Included</u>	<b>1C Parent</b>	<u>Comments (primarily changes effective FY2007)</u>
106	<b>CURRENT EXPENSE:</b>			
107	Travel & Entertainment	520x,521x	K057	
108	Supplies & Minor Expense	5220-5223,5226-5229,523x,5240-5242,5244-5249,57xx	K058	
109	Non-Capitalized Equipment	5224,5225,5243	K059	
110	Rentals & Leases	525x	K060	
111	Communications & Computing, Internal	5261-5263,5265,5266,5274,5307,5309-5311	K061	
112	Communications & Computing, External	5260,5264,5267-5269,5270-5273,5275,5306,5308	K062	
113	Professional & Other Services	5300-5305,5312-5342	K063	
114	Operations & Maintenance	5400-5407,5409-5453	K064	
115	Other Current Expense	5280,5281,5284-5291,5293,5294,5299,5350-5359	K065	
116	Current Expense Suspense	9500,9502-9599	K066	
117	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	
118	<b>CURRENT EXPENSE</b>	<b>Sum rows 107-117</b>	<b>K067</b>	renamed from TOTAL CURRENT EXPENSE
119	<b>CAPITAL TRANSACTIONS:</b>			
120	Principal Repayment	2700,2701,2783-2785	K114	
121	Interest Expense	5603,5604	K115	
122	<b>Debt Service</b>	<b>Sum rows 120-121</b>	<b>K116</b>	
123	Capital Funding Transfers	4821		
124	Capital Gift Reclass	4812		
125	<b>Capital Funding</b>	<b>Sum rows 123-124</b>	<b>K117</b>	
126	Internal Principal Borrowing	2780-2782	K118	
127	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
128	<b>Other Capital Transactions</b>	<b>Sum rows 126-127</b>	<b>K120</b>	
129	<b>CAPITAL TRANSACTIONS</b>	<b>Sum rows 122,125,128</b>	<b>K121</b>	renamed from TOTAL CAPITAL TRANSACTIONS
130	<b>STUDENT AID:</b>			
131	Undergraduate Fin Aid	4181		renamed from STUDENT AID EXPENSE
132	Undergraduate Fin Aid Guar Adj	4194		moved from Tuition, Fees & Contra-Revenue Aid
133	Undergraduate Special Fin Aid	4183		moved from Tuition, Fees & Contra-Revenue Aid
134	<b>Undergraduate Fin Aid</b>	<b>Sum rows 131-133</b>	<b>K135</b>	moved from Tuition, Fees & Contra-Revenue Aid new Parent Object
135	Graduate & Prof Fin Aid	4180,4182,4184-4186,4190	K004	
136	Tuition TA/RA/TF/RF	4187-4189,4191	K077	moved OC 5360 to separate row, below
137	Health Insurance Premium	5360	K143	new Parent Object
138	<b>Grad/Prof Fin Aid</b>	<b>Sum rows 135-137</b>	<b>K136</b>	new Parent Object
139	<b>STUDENT AID</b>	<b>Sum rows 134,138</b>	<b>K078</b>	renamed from TOTAL STUDENT AID EXPENSE
140	<b>DIRECT EXPENDITURES Before Exp Cr</b>	<b>Sum rows 105,118,129,139</b>	<b>K105</b>	renamed from TOTAL DIRECT EXPENDITURES Before Exp Cr
141	Expense Credits	5500-5506	K080	
142	<b>NET DIRECT EXPENDITURES</b>	<b>Sum rows 140-141</b>	<b>K106</b>	renamed from Total Direct Expenditures After Exp Cr
143	OVERHEAD - SPONSORED PROGRAMS	5282,5292,5295-5298	K082	renamed from GRANT & CONTRACT OVERHEAD CHARGES
144	<b>ALLOCATED COST CHARGES:</b>			
145	Library Charges	5805	K137	new Parent Object
146	Facilities Maintenance Charges	5800,5803	K083	
147	University Services Charges	5801,5802,5804	K084	exclude OC 5810
148	Development Charges	5810	K138	new Parent Object
149	<b>ALLOCATED COST CHARGES</b>	<b>Sum rows 145-148</b>	<b>K085</b>	renamed from TOTAL ALLOCATED COST CHARGES
150	<b>TOTAL EXPENDITURES</b>	<b>Sum rows 142,143,149</b>	<b>K107</b>	
151	<b>RCM OPERATING (SURPLUS)/DEFICIT</b>	<b>Sum rows 69,150</b>	<b>K108</b>	renamed from CURRENT YEAR OPERATING (SURPLUS)/DEFICIT

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	<u>Description</u>	<u>Object Codes Included</u>	<u>1C Parent</u>	<u>Comments (primarily changes effective FY2007)</u>
152	<b>CASH EFFECT - OTHER ACTIVITY:</b>			
153	Cash & Cash Equivalents	1111-1199	K144	new Parent Object
154	Accounts Receivable	120x-122x,124x-129x	K145	new Parent Object
155	Prepaid Expenses & Deferred Charges	13xx	K147	new Parent Object
156	Inventories	14xx	K161	new Parent Object
157	Due from Related Entities	15xx	K150	new Parent Object
158	Loans Receivable	16xx	K146	new Parent Object
159	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
160	Investment in Subsidiaries	1790	K148	new Parent Object
161	Construction in Progress	19xx	K154	new Parent Object
162	Accounts Payable & Accrued Expenses	20xx,21xx,22xx,23xx,24xx,256x	K151	new Parent Object
163	Deferred Income	250x-255x	K153	new Parent Object
164	Advances & Agency Funds	26xx,28xx	K152	new Parent Object
165	Balance Sheet Tfirs & Other Adjustments	1861-1869,4403,4829,4992	K155	new Parent Object
166	<b>CASH EFFECT - OTHER ACTIVITY</b>	<b>Sum rows 153-165</b>	<b>K112</b>	
167	<b>NET CASH POSITION (SUR)/DEF</b>	<b>Sum rows 151,166</b>		
168	<b>PRIOR YEAR CASH POSITION (SUR)/DEF</b>	0001 or the calculated amount		
169	<b>CUMULATIVE CASH POSITION (SUR)/DEF</b>	<b>Sum rows 167-168</b>		

Template 1C is to be used when reporting exclusively on Grants & Contracts and URFs. It treats Overhead on Sponsored Programs (i.e., Grant & Contract Overhead Charges) as an expenditure, rather than a contra-revenue.

See also Template 1A, which is to be used when reporting on all fund groups together or for funds other than Grants & Contracts and URFs.

Prior to FY2004, there was a Template 1B for Designated Investment Income Funds, which suppressed gifts to endowment funds.