

Responsibility Center Management (RCM) Model - Updated for FY2022

**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 |
|---|---|-------------|---|---------------------------------------|
| REVENUES & TRANSFERS | | | | |
| DIRECT REVENUES: | | | | |
| TUITION & FEES: | | | | |
| Traditional UG Degree Programs | 4100,4105 | K157 | 4105 | |
| Undergraduate Tuition Guar Adj | 4104 | | 4104 | use of OC 4104 is limited |
| Traditional Undergraduate Tuition | Sum rows 4-5 | K001 | | |
| Undergraduate Summer Tuition | 4110,4112,4115 | K002 | 4115 | |
| Undergrad Special Tuition | 4102,4119 | K163 | 4119 | |
| Graduate & Prof Tuition (pre-FY07) | 4101,4103,4111,4113 | K126 | n/a, obsolete | |
| PhD Programs | 4106,4116 | K158 | 4106,4116 | |
| Professional & Other Degree Programs | 4107,4117 | K159 | 4107,4117 | |
| Certificate & Non-Degree Programs | 4108,4118 | K160 | 4108,4118 | |
| Graduate, Prof & Other Tuition | Sum rows 7-12 | K127 | | |
| Tuition | Sum rows 6,13 | K005 | | |
| General Fee | 4131,4132 | K007 | 4131,4132 | use of OC 4131 is limited |
| Special Programs | 4120-4129 | K006 | 4129 | |
| Room & Board | 4210,4220 | K022 | 4210,4220 | |
| Other Fee Income | 4130,4133-4136,4138,4139,414x | K008 | 4139 | |
| Special Program & Other Fees | Sum rows 16-18 | K128 | | |
| Fees | Sum rows 15,19 | K129 | | |
| TUITION & FEES | Sum rows 14,20 | K009 | | |
| COMMONWEALTH APPROPRIATION: | | | | |
| Commonwealth Approp - Resource Pool | 4610 | | 4610 | |
| Commonwealth Approp - Schools/Centers | 4830 | | 4830 | |
| COMMONWEALTH APPROPRIATION | Sum rows 23-24 | K130 | | |
| INVESTMENT INCOME: | | | | |
| AIF Investment Income | 4196,4710,4716,4717,4810,4993 | K010 | 4710 and 4196 | use of OC 4196 is limited |
| SIF Investment Income | 4700,4703,4706-4708,4720,4730, 4740,4750,4755-4758,4760,4770 | K011 | 4700,4706-4708,4720 | use of OC 4706 and 4707 is limited |
| TIF Investment Income | 4780,4783 | K123 | 4780 | |
| Other Investment Income | Sum rows 28-29 | K131 | | |
| Inv Inc Before Overhead & Admin | Sum rows 27,30 | K012 | | |
| Overhead & Admin - Investment | 4790-4795 | K013 | 4790-4795 | |
| INVESTMENT INCOME | Sum rows 31-32 | K015 | | |
| GIFT INCOME: | | | | |
| Gift Income - Regular | 1230,1231,1237-1239,1780-1783, 4400,4401,4404,4406,4410,4420, 4704,4994-4996 | K091 | 4400 | |
| Gift Income Reclassification | 4811,4813,4814 | K017 | n/a | |
| Gift Income Before Overhead | Sum rows 35-36 | K018 | | |
| Overhead - Gifts | 4402,4405 | K019 | 4402,4405 | |
| GIFT INCOME | Sum rows 37-38 | K020 | | |
| SPONSORED PROGRAM REVENUE: | | | | |
| Sponsored Programs - Total | 4600,4601,4620,4822,4827 | K139 | 4600,4601,4822 | |
| Overhead - Sponsored Programs | 5246,5282,5292,5295-5298 | K140 | 5282 | |
| Sponsored Programs - Direct Cost Rec | Sum rows 41,42 | K132 | | |
| Sponsored Programs - ICR (F&A) | 5510,5511 | K124 | 5510 | |
| SPONSORED PROGRAM REVENUE | Sum rows 43-44 | K125 | | |
| OTHER INCOME: | | | | |
| 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 | |
| Miscellaneous Other Income | 4900,4901,4910-4915, 4918-4921,4990,4999 | K024 | 4900,4901,4910-4915, 4918-4921,4990,4999 | |
| Revenue Suspense | 9300,9401-9405 | K025 | | not available for budget and forecast |
| 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, 4743-49,4753-54,4763-69,4774-79, 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 | |
| OTHER INCOME | Sum rows 47-50 | K026 | | |
| DIRECT REVENUES | Sum rows 21,33,39,45,51 | K027 | | |

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| 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 | 5062,5063 | |
| 82 | Postdoc NRSA Fellow (no EB) | 5043 | | 5043 | |
| 83 | Grad Student Appointments (no EB) | 5040,5041,5044,5048 | K038 | 5040,5041,5044,5048 | |
| 84 | Grad Student Appts - Summer (PT EB) | 5049,5070 | K039 | 5049,5070 | |
| 85 | Educational/Pre-doc Fellows (no EB) | 5046 | K076 | 5046 | |
| 86 | Academic Salary Reserve | 5180 | | 5180 | |
| 87 | Academic Salaries | Sum rows 74-86 | K040 | | |
| 88 | Professional Staff | 5100,5102 | K041 | 5100,5102 | |
| 89 | Support Staff | 5112,5114 | K043 | 5112,5114 | |
| 90 | Unionized Staff | 5120,5126 | K045 | 5120,5126 | |
| 91 | Allowances Professional (PT EB) | 5104 | | 5104 | |
| 92 | Temp/PT (PT EB) | 5130,5134 | K047 | 5130,5134 | |
| 93 | College Work Study (no EB) | 5139 | | 5139 | |
| 94 | Non-Academic Salary Reserve | 5181-5183 | K048 | 5181-5183 | |
| 95 | Disaster Relief Payment (no EB) | 5149 | | | not available for budget and forecast |
| 96 | Payroll Suspense | 9501 | | | not available for budget and forecast |
| 97 | HUP, CHOP & Other Salaries & Wages | 5140-5142 | K050 | 5140,5141 | |
| 98 | Non-Academic Salaries | Sum rows 88-97 | K051 | | |
| 99 | Salaries | Sum rows 87,98 | K052 | | |
| 100 | Employee Benefits - Full Time | 5190,5193 | K053 | 5190,5193 | |
| 101 | Employee Benefits - Part Time | 5191 | | 5191 | |
| 102 | HUP, CHOP & Other Employee Benefits | 5192,5194-5196 | K054 | 5192,5194-5196 | |
| 103 | Employee Benefits | Sum rows 100-102 | K055 | | |
| 104 | TOTAL COMPENSATION | Sum rows 99,103 | K056 | | |

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| 105 | CURRENT EXPENSE: | | | | |
| 106 | Travel & Entertainment | 520x,521x | K057 | 5200,5214,5217 | |
| 107 | Supplies & Minor Expense | 5220-5223,5226-5229,523x,5240-5242,5244,5245,5249,57xx | K058 | 5223,5237,5249 | |
| 108 | Non-Capitalized Equipment | 5224,5225,5243 | K059 | 5224 | |
| 109 | Rentals & Leases | 525x | K060 | 5250 | |
| 110 | Communications & Computing, Internal | 5261-5263,5265,5266,5274,5307,5309-5311 | K061 | 5274,5307,5310 | |
| 111 | Communications & Computing, External | 5260,5264,5267-5269,5270-5273,5275,5306,5308 | K062 | 5306,5308 | |
| 112 | Professional & Other Services | 5300-5305,5312-5342,5344-5349,5375,5376 | K063 | 5300,5302,5320-5324,5326,5330,5331,5333,5335,5339 | |
| 113 | Operations & Maintenance | 5400-5407,5409-5453 | K064 | 5400-5407,5409-5453 | |
| 114 | Other Current Expense | 5247,5248,5280,5281,5284-5291,5293,5294,5299,5343,5350-5359,5361 | K065 | 5247,5248,5280,5281,5284-5291,5293,5294,5299,5343,5350-5359,5361 | |
| 115 | Current Expense Suspense | 9500,9502-9599 | K066 | | not available for budget and forecast |
| 116 | Undefined Expense | 5000-09,5012-19,5021-29,5031-39,5058-61,5064-69,5071-99,5105-09,5118-19,5128-29,5136-38,5143-48,5150-79,5184-89,5197-99,5276-79,5362-74,5377-99,5454-99,5507-08,5512-99,5607-98,5814-5999 | K086 | n/a; don't exist | |
| 117 | CURRENT EXPENSE | Sum rows 106-116 | K067 | | |
| 118 | CAPITAL TRANSACTIONS: | | | | |
| 119 | Principal Repayment | 2700,2701,2704,2783-2785 | K114 | 2700,2701,2704,2783-2785 | |
| 120 | Interest Expense | 5603,5604 | K115 | 5603,5604 | |
| 121 | Debt Service | Sum rows 119-120 | K116 | | |
| 122 | Capital Funding Transfers | 4821 | | 4821 | |
| 123 | Capital Gift Reclass | 4812 | | 4812 | |
| 124 | Capital Funding | Sum rows 122-123 | K117 | | |
| 125 | Internal Principal Borrowing | 2780-2782 | K118 | 2780-2782 | |
| 126 | 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 | |
| 127 | Other Capital Transactions | Sum rows 125-126 | K120 | | |
| 128 | CAPITAL TRANSACTIONS | Sum rows 121,124,127 | K121 | | |
| 129 | STUDENT AID: | | | | |
| 130 | Traditional Undergrad Aid | 4170,4171,4181,4194 | K135 | 4170,4171,4181,4194 | |
| 131 | PhD Student Aid | 4172,4173 | K166 | 4172,4173 | |
| 132 | Other Degree Student Aid | 4174,4175,4183 | K167 | 4174,4175,4183 | |
| 133 | Other Student Aid | 4176,4177,4180,4182,4184-4191,4198,4199,5360 | K168 | 4176,4177 | |
| 134 | Grad, Prof and Other Aid | Sum rows 131-133 | K136 | | |
| 135 | STUDENT AID | Sum rows 130,134 | K078 | | |
| 136 | DIRECT EXPENDITURES Before Exp Cr | Sum rows 104,117,128,135 | K079 | | |
| 137 | Expense Credits | 5500-5506 | K080 | 5500-5506 | |
| 138 | NET DIRECT EXPENDITURES | Sum rows 136-137 | K081 | | |
| 139 | ALLOCATED COST & SPACE CHARGES: | | | | |
| 140 | Allocated Cost Charges | 5801,5802,5804,5805,5810,5812 | K164 | 5801,5802,5804,5805,5810,5812 | |
| 141 | Space Charges | 5800,5803 | K083 | 5800,5803 | |
| 142 | ALLOCATED COST & SPACE CHARGES | Sum rows 140-141 | K085 | | |
| 143 | TOTAL EXPENDITURES | Sum rows 138,142 | K087 | | |
| 144 | RCM OPERATING (SURPLUS)/DEFICIT | Sum rows 70,143 | K088 | | |

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| 145 | CASH EFFECT - OTHER ACTIVITY: | | | | |
| 146 | Cash & Cash Equivalents | 1111-1199 | K144 | 1111,1145 | |
| 147 | Accounts Receivable | 120x-122x,1232,124x-129x | K145 | 120x-122x,1232,124x-129x | |
| 148 | Prepaid Expenses & Deferred Charges | 13xx | K147 | 1301 | |
| 149 | Inventories | 14xx | K161 | 1410 | |
| 150 | Due from Related Entities | 15xx | K150 | 15xx | |
| 151 | Loans Receivable | 16xx | K146 | 1600 | |
| 152 | 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 | |
| 153 | Investment in Subsidiaries | 1790 | K148 | 1790 | |
| 154 | Construction in Progress | 19xx | K154 | 1920 | |
| 155 | Accounts Payable & Accrued Expenses | 20xx,21xx,22xx,23xx,24xx,256x | K151 | 2301,2351 | use of OC 2351 is limited |
| 156 | Deferred Income | 250x-255x | K153 | 2500 | |
| 157 | Advances & Agency Funds | 26xx,28xx | K152 | 2600 | |
| 158 | Balance Sheet Tfrs & Other Adjustments | 1861-1869,4403,4829,4992,5699 | K155 | 4829 | |
| 159 | CASH EFFECT - OTHER ACTIVITY | Sum rows 146-158 | K112 | | |
| 160 | CURRENT YEAR CASH POSITION (SUR)/DEF | Sum rows 144,159 | | | |
| 161 | PRIOR YEAR CASH POSITION (SUR)/DEF | 0001 or the calculated amount | | | |
| 162 | CUMULATIVE CASH POSITION (SUR)/DEF | Sum rows 160-161 | | | |

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.