

Responsibility Center Management (RCM) Model - Updated for FY2022

OUTLINE FORMAT WITH OBJECT CODE AGGREGATIONS

TO BE USED FOR BEN REPORTING ON GRANTS & CONTRACTS EXCLUSIVELY

	Description	Object Codes Included	1C Parent	Comments
1	REVENUES & TRANSFERS			
2	DIRECT REVENUES:			
3	TUITION & FEES:			
4	Traditional UG Degree Programs	4100,4105	K157	
5	Undergraduate Tuition Guar Adj	4104		
6	Traditional Undergraduate Tuition	Sum rows 4-5	K001	
7	Undergraduate Summer Tuition	4110,4112,4115	K002	
8	Undergrad Special Tuition	4102,4119	K163	
9	Graduate & Prof Tuition (pre-FY07)	4101,4103,4111,4113	K126	
10	PhD Programs	4106,4116	K158	
11	Professional & Other Degree Programs	4107,4117	K159	
12	Certificate & Non-Degree Programs	4108,4118	K160	
13	Graduate, Prof & Other Tuition	Sum rows 7-12	K127	
14	Tuition	Sum rows 6,13	K005	
15	General Fee	4131,4132	K007	
16	Special Programs	4120-4129	K006	
17	Room & Board	4210,4220	K022	
18	Other Fee Income	4130,4133-4136,4138,4139,414x	K008	
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		
24	Commonwealth Approp - Schools/Centers	4830		
25	COMMONWEALTH APPROPRIATION	Sum rows 23-24	K130	
26	INVESTMENT INCOME:			
27	AIF Investment Income	4196,4710,4716,4717,4810,4993	K010	
28	SIF Investment Income	4700,4703,4706-4708,4720,4730, 4740,4750,4755-4758,4760,4770	K011	
29	TIF Investment Income	4780,4783	K123	
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	
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	
36	Gift Income Reclassification	4811,4813,4814	K017	
37	Gift Income Before Overhead	Sum rows 35-36	K018	
38	Overhead - Gifts	4402,4405	K019	
39	GIFT INCOME	Sum rows 37-38	K020	
40	SPONSORED PROGRAM REVENUE:			
41	Sponsored Programs - Total	4600,4601,4620,4822,4827	K139	
42	Sponsored Programs - ICR (F&A)	5510,5511	K113	
43	SPONSORED PROGRAM REVENUE	Sum rows 41-42	K021	
44	OTHER INCOME:			
45	Sales & Services	4211,4221,4300,4310,4320-4322, 4330,4331,4340,4350,4360,4361, 4370,4371,4380,4381,4398,4399	K023	
46	Miscellaneous Other Income	4900,4901,4910-4915, 4918-4921,4990,4999	K024	
47	Revenue Suspense	9300,9401-9405	K025	
48	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	
49	OTHER INCOME	Sum rows 45-48	K026	
50	DIRECT REVENUES	Sum rows 21,33,39,43,49	K102	

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51	TRANSFERS:			
52	Subvention - Program Regular	4831		
53	Subvention - One Time	4832		
54	Subvention - Student Aid	4833		
55	University Subvention	Sum rows 52-54	K028	
56	Funding From Allocated Costs	5806-5809,5811,5813	K032	
57	General Resource Transfers In	4820		
58	General Resource Transfers Out	4825		
59	General Resource Transfers	Sum rows 57-58	K133	
60	University Bank Transfers	4839		
61	Final Year-End Adjustments	4840	K122	
62	Inter-Entity Equity Transfers	4823,4824	K162	
63	Other Tfrs & Overhead on Other Funds	4195,4409,4709,5283,5509	K030	
64	Account Balance Transfers	4991	K031	
65	Bank & Other Transfers	Sum rows 60-64	K134	
66	Resource Transfers	Sum rows 59,65	K142	
67	TRANSFERS	Sum rows 55,56,66	K033	
68	TOTAL REVENUES & TRANSFERS	Sum rows 50,67	K103	
69	EXPENDITURES			
70	DIRECT EXPENDITURES:			
71	COMPENSATION:			
72	Standing Faculty	5010		
73	Academic Administrative	5056		
74	Scholarly Leave (no EB)	5030		
75	Extra Services	5052-5055	K036	
76	Allowances Academic (PT EB)	5057		
77	Non-standing Faculty	5011		
78	Non-standing Faculty (PT EB)	5020		
79	Non-NRSA Postdocs (PT EB)	5042,5047,5062,5063	K037	
80	Postdoc NRSA 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	Educational/Pre-doc Fellows (no EB)	5046	K076	
84	Academic Salary Reserve	5180		
85	Academic Salaries	Sum rows 72-84	K040	
86	Professional Staff	5100,5102	K041	
87	Support Staff	5112,5114	K043	
88	Unionized Staff	5120,5126	K045	
89	Allowances Professional (PT EB)	5104		
90	Temp/PT (PT EB)	5130,5134	K047	
91	College Work Study (no EB)	5139		
92	Non-Academic Salary Reserve	5181-5183	K048	
93	Disaster Relief Payment (no EB)	5149		
94	Payroll Suspense	9501		
95	HUP, CHOP & Other Salaries & Wages	5140-5142	K050	
96	Non-Academic Salaries	Sum rows 86-95	K051	
97	Salaries	Sum rows 85,96	K052	
98	Employee Benefits - Full Time	5190,5193	K053	
99	Employee Benefits - Part Time	5191		
100	HUP, CHOP & Other Employee Benefits	5192,5194-5196	K054	
101	Employee Benefits	Sum rows 98-100	K055	
102	TOTAL COMPENSATION	Sum rows 97,101	K056	

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	<u>Description</u>	<u>Object Codes Included</u>	<u>1C Parent</u>	<u>Comments</u>
103	CURRENT EXPENSE:			
104	Travel & Entertainment	520x,521x	K057	
105	Supplies & Minor Expense	5220-5223,5226-5229,523x,5240-5242,5244,5245,5249,57xx	K058	
106	Non-Capitalized Equipment	5224,5225,5243	K059	
107	Rentals & Leases	525x	K060	
108	Communications & Computing, Internal	5261-5263,5265,5266,5274,5307,5309-5311	K061	
109	Communications & Computing, External	5260,5264,5267-5269,5270-5273,5275,5306,5308	K062	
110	Professional & Other Services	5300-5305,5312-5342,5344-5349,5375,5376	K063	
111	Operations & Maintenance	5400-5407,5409-5453	K064	
112	Other Current Expense	5247,5248,5280,5281,5284-5291,5293,5294,5299,5343,5350-5359,5361	K065	
113	Current Expense Suspense	9500,9502-9599	K066	
114	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	
115	CURRENT EXPENSE	Sum rows 104-114	K067	
116	CAPITAL TRANSACTIONS:			
117	Principal Repayment	2700,2701,2704,2783-2785	K114	
118	Interest Expense	5603,5604	K115	
119	Debt Service	Sum rows 117-118	K116	
120	Capital Funding Transfers	4821		
121	Capital Gift Reclass	4812		
122	Capital Funding	Sum rows 120-121	K117	
123	Internal Principal Borrowing	2780-2782	K118	
124	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	
125	Other Capital Transactions	Sum rows 123-124	K120	
126	CAPITAL TRANSACTIONS	Sum rows 119,122,125	K121	
127	STUDENT AID:			
128	Traditional Undergrad Aid	4170,4171,4181,4194	K135	
129	PhD Student Aid	4172,4173	K166	
130	Other Degree Student Aid	4174,4175,4183	K167	
131	Other Student Aid	4176,4177,4180,4182,4184-4191,4198,4199,5360	K168	
132	Grad, Prof and Other Aid	Sum rows 129-131	K136	
133	STUDENT AID	Sum rows 128,132	K078	
134	DIRECT EXPENDITURES Before Exp Cr	Sum rows 102,115,126,133	K105	
135	Expense Credits	5500-5506	K080	
136	NET DIRECT EXPENDITURES	Sum rows 134-135	K106	
137	OVERHEAD - SPONSORED PROGRAMS	5246,5282,5292,5295-5298	K082	
138	ALLOCATED COST & SPACE CHARGES:			
139	Allocated Cost Charges	5801,5802,5804,5805,5810,5812	K164	
140	Space Charges	5800,5803	K083	
141	ALLOCATED COST & SPACE CHARGES	Sum rows 139-140	K085	
142	TOTAL EXPENDITURES	Sum rows 136,137,141	K107	
143	RCM OPERATING (SURPLUS)/DEFICIT	Sum rows 68,142	K108	

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144	CASH EFFECT - OTHER ACTIVITY:			
145	Cash & Cash Equivalents	1111-1199	K144	
146	Accounts Receivable	120x-122x,1232,124x-129x	K145	
147	Prepaid Expenses & Deferred Charges	13xx	K147	
148	Inventories	14xx	K161	
149	Due from Related Entities	15xx	K150	
150	Loans Receivable	16xx	K146	
151	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	
152	Investment in Subsidiaries	1790	K148	
153	Construction in Progress	19xx	K154	
154	Accounts Payable & Accrued Expenses	20xx,21xx,22xx,23xx,24xx,256x	K151	
155	Deferred Income	250x-255x	K153	
156	Advances & Agency Funds	26xx,28xx	K152	
157	Balance Sheet Tfrs & Other Adjustments	1861-1869,4403,4829,4992,5699	K155	
158	CASH EFFECT - OTHER ACTIVITY	Sum rows 145-157	K112	
159	CURRENT YEAR CASH POSITION (SUR)/DEF	Sum rows 143,158		
160	PRIOR YEAR CASH POSITION (SUR)/DEF	0001 or the calculated amount		
161	CUMULATIVE CASH POSITION (SUR)/DEF	Sum rows 159-160		

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.