

Responsibility Center Management (RCM) Model - Updated for FY2020

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

Note: Compensation object codes
in () are inactive as of FY20.

	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	
16	Special Programs	4120-4129	K006	4129	
17	Room & Board	4210,4220	K022	4210,4220	moved from Other Income section
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, 4740,4750,4756-4758,4760,4770	K011	4700	
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	OC 4211 and 4221 moved from Room & Board (K022)
48	Miscellaneous Other Income	4900,4901,4910-4915, 4918-4921,4990,4999	K024	4900,4901,4910-4915, 4918-4921,4990,4999	
49	Revenue Suspense	9300,9401-9405	K025		not available for budget and forecast
50	Undefined Revenue	4000-99,4109,4114,4137,4150-69, 4192-93,4197-98,4200-09,4212-19, 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, 4743-49,4753-55,4763-69,4774-79, 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		

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TRANSFERS:				
Subvention - Program Regular	4831		4831	
Subvention - One Time	4832		4832	
Subvention - Student Aid	4833		4833	
University Subvention	Sum rows 54-56	K028		
Funding From Allocated Costs	5806-5809,5811,5813	K032	5806-5809,5811,5813	
General Resource Transfers In	4820		4820	
General Resource Transfers Out	4825		4825	
General Resource Transfers	Sum rows 59-60	K133		
University Bank Transfers	4839		4839	
Final Year-End Adjustments	4840	K122	4840	
Inter-Entity Equity Transfers	4823,4824	K162	4823,4824	
Other Tfrs & Overhead on Other Funds	4195,4409,4709,5283,5509	K030	4409,4709,5283,5509	
Account Balance Transfers	4991	K031		not available for budget and forecast
Bank & Other Transfers	Sum rows 62-66	K134		
Resource Transfers	Sum rows 61,67	K142		
TRANSFERS	Sum rows 57,58,68	K033		
TOTAL REVENUES & TRANSFERS	Sum rows 52,69	K035		
EXPENDITURES				
DIRECT EXPENDITURES:				
COMPENSATION:				
Standing Faculty	5010		5010	
Academic Administrative	5056		5056	
Scholarly Leave (no EB)	5030		5030	
Extra Services	5052-5055 (5050,5051)	K036	5052-5055	OC 5050,5051 inactive as of FY20 moved from Extra Services (K036)
Allowances Academic (PT EB)	5057		5057	
Non-standing Faculty	5011		5011	
Non-standing Faculty (PT EB)	5020		5020	
Non-NRSA Postdocs (PT EB)	5042,5047,5062,5063	K037	5062,5063	
Postdoc NRSA Fellow (no EB)	5043		5043	
Grad Student Appointments (no EB)	5040,5041,5044,5048	K038	5040,5041,5044,5048	
Grad Student Appts - Summer (PT EB)	5049,5070	K039	5049,5070	
Educational/Pre-doc Fellows (no EB)	5046 (5045)	K076	5046	OC 5045 inactive as of FY20
Academic Salary Reserve	5180		5180	
Academic Salaries	Sum rows 74-86	K040		
Professional Staff	5100,5102 (5101,5103)	K041	5100,5102	OC 5101,5103 inactive as of FY20; OC 5101,5103 moved from K042, which is inactive as of FY20
Support Staff	5112,5114 (5110,5111,5113,5115-5117)	K043	5112,5114	OC 5110,5111,5113,5115-5117 inactive as of FY20; OC 5111,5113,5115,5117 moved from K044, which is inactive as of FY20
Unionized Staff	5120,5126 (5121-5125,5127)	K045	5120,5126	OC 5121-5125,5127 inactive as of FY20; OC 5121,5123,5125,5127 moved from K046, which is inactive as of FY20
Allowances Professional (PT EB)	5104		5104	
Temp/PT (PT EB)	5130,5134 (5131-5133,5135)	K047	5130,5134	OC 5131-5133,5135 inactive as of FY20; OC 5130-5133 moved from K156, which is inactive as of FY20
College Work Study (no EB)	5139		5139	
Non-Academic Salary Reserve	5181-5183	K048	5181-5183	
Disaster Relief Payment (no EB)	5149			not available for budget and forecast
Payroll Suspense	9501			not available for budget and forecast
HUP, CHOP & Other Salaries & Wages	5140-5142	K050	5140,5141	
Non-Academic Salaries	Sum rows 88-97	K051		
Salaries	Sum rows 87,98	K052		
Employee Benefits - Full Time	5190,5193	K053	5190,5193	
Employee Benefits - Part Time	5191		5191	
HUP, CHOP & Other Employee Benefits	5192,5194-5196	K054	5192,5194-5196	
Employee Benefits	Sum rows 100-102	K055		
TOTAL COMPENSATION	Sum rows 99,103	K056		

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105	CURRENT EXPENSE:				
106	Travel & Entertainment	520x,521x	K057	5200,5214	
107	Supplies & Minor Expense	5220-5223,5226-5229,523x,5240-5242,5244-5245,5249,57xx	K058	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	5307	
111	Communications & Computing, External	5260,5264,5267-5269,5270-5273,5275,5306,5308	K062	5308	
112	Professional & Other Services	5300-5305,5312-5342,5344-5349,5375	K063	5302,5326,5333,5335,5339	
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	5000-09,5012-19,5021-29,5031-39,5058-61,5064-69,5071-99,5105-09,5118-19,5128-29,5136-38,5143-48,5150-79,5184-89,5197-99,5276-79,5362-74,5376-99,5454-99,5507-08,5512-99,5607-98,5814-5999	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	4176,4177,4180,4182,4184-4191,4199,5360	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	
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	
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.