

1. General Information

1.1 Introduction

Welcome to the updated Responsibility Center Management (RCM) Operating Manual. This document provides information covering various aspects of budgeting and financial management at UNH. Specifically, the document provides information on:

- General information and history of RCM at UNH
- Financial governance and roles and responsibilities
- RCM allocation methodologies
- Policies on reserves and internal fees
- Reporting and projections
- Useful RCM tools
- Links to presentations and other RCM documents
- Links to other institutions that have implemented (or are implementing) RCM

Any updates to this manual will be posted on the Web with links from the UNH Budget Office Website (www.unh.edu/budget) and the RCM Website (www.unh.edu/rcm). RC unit heads and BSC Directors will be notified when revisions are made to the manual.

We hope you find this manual informative and useful. Please contact our office with any questions or comments.

UNH Budget Office Directory:

Office phone: 862 - 2232
Fax: 862 - 4741
Website: <http://www.unh.edu/budget>

Staff:

David Proulx, Assistant Vice President for Financial Planning and Budgeting
Phone: 862 - 2232
EMail: David.Proulx@unh.edu

Bruce Spencer, Executive Director of Budgets
Phone: 862 - 2232
EMail: Bruce.Spencer@unh.edu

Brian Mehr, Accountant
Phone: 862 - 0640
EMail: Brian.Mehr@unh.edu

Donna Brownell, Senior Financial Analyst
Analyst
Phone: 862 - 2492
EMail: Donna.Brownell@unh.edu

Jennifer Biron, Management Information
Phone: 862 - 0828
EMail: Jennifer.Biron@unh.edu

Kerry Scala, Senior Financial Analyst
Assistant
Phone: 862 – 1355
EMail: Kerry.Scala@unh.edu

Jean Richard, Senior Administrative
Assistant
Phone: 862 – 2232
EMail: Jean.Richard@unh.edu

1.2 UNH Mission and RCM Vision, Goals and Principles

UNH Mission Statement

The University of New Hampshire is New Hampshire's public research university, providing comprehensive, high-quality undergraduate programs and graduate programs of distinction. It has a national and international agenda and holds land-grant, sea-grant and space-grant charters, but its primary purpose is learning: students collaborate with faculty in the mission of teaching, research and service. From its main Durham campus and its college in Manchester, the University serves New Hampshire and the region through continuing education, cooperative extension, cultural outreach, economic development activities and applied research.

Vision of RCM

- Guided by clear strategic plans and priorities and strong academic governance mechanisms, the University community will remain inter-connected and unified, and all units will operate in furtherance of University goals.
- Each budgetary unit at UNH will have its own designated revenue stream.
- Each unit will be responsible for managing its full costs within the limits of its total resources.
- Each unit will benefit directly from its initiatives that increase revenue and/or operating efficiencies.
- The focus of financial management will be on all funds; education and general, internally designated, auxiliary, and restricted funds.
- The University will maintain a central fund (the University Fund) to support the University, reward excellence and uphold the Institution's mission.

Goals of RCM

- To enhance resource generation and management effectiveness by placing financial authority and accountability, and risk and rewards at the appropriate local level.
- To simplify budgetary procedures and decisions by reducing layers of institutional involvement.
- To improve the quality of budget forecasting and financial planning by requiring unit-level plans and monitoring performance against those plans.
- To free the time of institutional leaders from relatively immaterial financial decisions in order that they can focus on strategic financial issues.

- To clarify the financial condition of the University and its units by presenting financial data in clear, consistent, and transparent formats to a wide audience.

Principles of RCM

- Strong governance and planning mechanisms must be in place to ensure that the budget model is wisely used as a tool, and does not become an end in itself.
- The budget model should be as simple as possible to promote easy comprehension and efficient administration.
- The budget model should produce results that are widely perceived as fair and in keeping with the core values of the institution.
- The budget model should encourage behaviors on the part of faculty and staff that support the institution's mission and priorities.
- The budget model should centralize only those activities where institutional consistency is imperative or where there are material economies of scale.
- The budget model should provide for formal input from users into the service levels and costs of central services.

1.3 History

On July 1, 2000, after three years of researching the feasibility of a decentralized budgeting structure, the University of New Hampshire implemented its own version of a decentralized budgeting system known as Responsibility Center Management (RCM).

RCM has been under constant review since its initial implementation. During its developmental phase and first year of operations, the RCM Steering Committee monitored the model and made necessary modifications. The responsibility for monitoring the RCM model was transferred to the Central Budget Committee (CBC) in FY02. In consultation with the CBC, the Vice President for Academic Affairs (VPAA) and Vice President for Finance and Administration (VPFA) have periodically reviewed the model and recommended modifications to the President as appropriate.

Discussions about RCM occur on an ongoing basis with various constituent groups including the Deans' Council, Central Budget Committee, Finance & Administration Council, Faculty Senate, Departmental Chairs, Student Fee Oversight Committee and any other unit or department that has questions or concerns about the RCM model.

In Fiscal Year (FY)06, after the completion of the fifth year of RCM, the Provost and Executive Vice President for Academic Affairs chaired a Review Committee to assess the effectiveness of RCM, with the Academic Plan as the foundation for the review. The UNH President approved the RCM model revisions in March 2006. See <http://www.unh.edu/rcm/hartrcmletter.pdf> for the UNH President's letter outlining the RCM model changes. These revisions have been incorporated in the latest version of the RCM operating manual.

1.4 Responsibility Center Units

The University of New Hampshire has been divided into 21 Responsibility Center Units. Each unit will be responsible for its own financial decisions and will manage revenues, expenditures and fund balances. This list does not necessarily reflect the formal organizational reporting structure, but rather is intended to define RC units and the areas within those units. Not all programs listed within each central RC unit are supported by the general assessment; many are self-supporting or funded through grants and contracts.

College of Life Sciences and Agriculture

Includes: Agricultural Experiment Station, Hubbard Genome Center, NH Vet Labs, Office of Sustainability, Thompson School of Applied Sciences, Woodlands Office

College of Liberal Arts

Includes: Carsey Institute, Center for the Humanities, Survey Center, Family Research Lab

College of Engineering and Physical Sciences

Includes: Center for Coastal and Ocean Mapping, Environmental Research Group (ERG)

Whittemore School of Business and Economics

Includes: Center for Business and Economic Research, Center for Venture Research, Enterprise Integration Research Center, Private Enterprise Center, Small Business Development Center, William Rosenberg International Center of Franchising

School of Health and Human Services

Includes: Browne Center, Institute on Disability, NH Institute for Health Policy and Practice

UNH at Manchester

Library

Academic Affairs

Includes: Office of the Provost and Executive Vice President for Academic Affairs, Center for International Education (CIE), Honors Program, International Research Opportunities Program (IROP), University Writing Center, Undergraduate Research Opportunities Program (UROP), Discovery Programs, Center for Teaching Excellence, Institutional Research and Assessment, Access, Affirmative Action, ROTC, TRIO Programs, Graduate School, Faculty Senate, Outreach Education

Student and Academic Services

Includes: Office of the Vice President for Student & Academic Services, Admissions, University Advising and Career Center, Center for Academic Resources (CFAR), Academic Achievement and Support Services, Registration and Records, Business Services, Financial Aid, Orientation & First Year Programs, Parents Association, Counseling Center, University Police, Multicultural Student Affairs, Greek Affairs, Student Activities, Residential Life, Judicial & Mediation Program, Sexual Harassment and Rape Prevention Program (SHARPP), Health Services, Counseling Center, Memorial Union Building (MUB), Campus Recreation, Enrollment Management, International Students & Scholars

Cooperative Extension

Institute of Earth, Oceans and Space (EOS)

Includes: Complex Systems Research Center, Climate Change Research Center, Ocean Process Analysis Lab, Space Science Center

Research

Includes: Office of Vice President for Research, Environmental Health & Safety, Office of Sponsored Research (includes Animal Resource Office), Office of Research Partnerships & Commercialization (includes NH Innovation Research Center, NH EPSCoR Program, Intellectual Property Management), Cooperative Institute for Coastal and Estuarine Environmental Technology (CICEET), Cooperative Institute for New England Mariculture and Fisheries (CINEMar), Instrumentation Center, Research Computing, Interoperability Lab, Marine Program, Leitzel Center

General Administration

Includes: President's Office and President's Commissions, UNH Foundation, Alumni Affairs, University Communications and Marketing, Office of the VP for Finance and Administration, Human Resources

Housing

Includes: Residential Life

Hospitality Services

Includes: New England Center, Conferences and Catering

Whittemore Center Arena

Facilities

Includes: Facilities Administration, Energy and Utilities, Housekeeping, Maintenance, Central Receiving, Grounds and Roads, Automotive Services, Campus Planning, Design and Construction, Small Projects Construction Team, Fire Department, Repairs and Renovations

Computing and Information Services

Includes: CIS Administration, Academic Technology, Enterprise Computing Group (MIS and Data Center), Computer Store, Computer Service Center, Help Desk, Workstation Support, Telecommunications

Institutional Accounts

Includes: Support to USNH (Controller Office, CIS, Purchasing, Payroll, Chancellor's Office), Legal and Insurance

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