

RCM Operating Manual- Table of Contents

Effective July 1, 2011

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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, internal fees and new positions
- Reporting and projections
- Useful RCM tools

Any updates to this manual will be posted on the Web with links from the UNH Budget Office Website ([UNH Budget](#)) and the RCM Website ([UNH 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.

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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, restricted, endowment, loan and plant funds.
- The University will maintain central strategic funds 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 actively managed and monitored 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, Budget and Financial Planning Group, 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 2006, 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.

In 2009/2010, as directed by the UNH President and the Central Budget Committee ([Central Budget Committee](#)). RCM underwent another review. The

recommendations of the Central Budget Committee were approved by the UNH President in November 2010. The changes to the model, which become effective in FY12, have been incorporated in the RCM operating manual. See [2009-2010 RCM Review](#) for a summary of the review, which includes a link to the presentation of the proposed changes.

1.4 Responsibility Center Units

The University of New Hampshire has been divided into 21 Responsibility Center Units. Each unit is responsible for its financial decisions and manages its 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. The units and their subunits are subject to change. See Appendix A for a list of central administration operating programs and departments.

College of Life Sciences and Agriculture

Major Programs/Centers/Institutes: Agricultural Experiment Station, Hubbard Center for Genome Studies, NH Vet Labs, Thompson School of Applied Sciences

College of Liberal Arts

Major Programs/Centers/Institutes: Carsey Institute, Center for the Humanities, Survey Center, Family Research Lab

College of Engineering and Physical Sciences

Whittemore School of Business and Economics

Major Programs/Centers/Institutes: 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

Major Programs/Centers/Institutes: Browne Center, Institute on Disability, NH Institute for Health Policy and Practice

UNH at Manchester

Library

Academic Affairs

Student and Academic Services

Major Auxiliaries: Health Services, Counseling Center, Memorial Union Building (MUB), Campus Recreation, Whittemore Center

Cooperative Extension

Institute of Earth, Oceans and Space (EOS)

Major Programs/Centers/Institutes: Complex Systems Research Center, Climate Change Research Center, Ocean Process Analysis Lab, Space Science Center

Research

Major Programs/Centers/Institutes: Cooperative Institute for Coastal and Estuarine Environmental Technology (CICEET), Cooperative Institute for New England Mariculture and Fisheries (CINEMar), Instrumentation Center, Marine Program, Leitzel Center, Consulting Center

General Administration

Housing

Related Auxiliaries: Forest Park

Hospitality Services & Other Business Affairs

Major Auxiliaries: Conferences and Catering, Printing Services, Mail Services, and Transportation Services

Whittemore Center Arena

Facilities- Energy and Campus Development (E&CD)

Major Auxiliaries: Small Projects Construction Team, EcoLine

Facilities- Operations and Maintenance (O&M)

Information Technology

Major Auxiliaries: Computer Store, Telecommunications

Institutional Accounts

Intercollegiate Athletics

2. RCM Oversight

2.1 Operational Oversight

2.1.1 Central Administration Roles and Responsibilities

The UNH President provides oversight for the University as a whole and is advised by the [Central Budget Committee \(CBC\)](#). Any changes to the RCM model require the approval of the UNH President. The office of each Vice President provides oversight for those RC units reporting to it and ensures that unit budgets reflect priorities as described in the unit's and the University's strategic plans. Each Vice President is a member of the Central Budget Committee (CBC) whose responsibilities include overall stewardship for the RCM model. The VP for Academic Affairs and Provost is responsible for leading the academic planning process and ensuring academic quality. The VP for Finance and Administration is responsible for ensuring that all units are using resources efficiently and effectively and within designated authority. This is accomplished through various means including management reporting, the budget process, mitigation planning and unit projections.

2.1.2 Responsibility Center (RC) Unit Roles and Responsibilities

Each RC unit is responsible for developing strategic and financial plans that fit within the UNH Strategic Plan ([UNH Strategic Plan](#)). All operating decisions must comply with USNH and UNH policies ([Policies & Procedures](#)). Financial modeling for existing and new programs is the responsibility of the RC unit although assistance is available from the UNH Office of the VP for Finance and Administration. RC units are responsible for the overall fiscal performance of the unit encompassing all funds assigned to the unit and have the flexibility to implement incentives for improving fiscal performance. RC units are held accountable for the effective and efficient management of their resources and are required to report periodically to the VPFA Office on the financial status of the unit. Units experiencing financial difficulty are required to develop and discuss mitigation plans with the responsible Vice President and the Vice President of Finance and Administration, if different (please see "Units in Financial Difficulty" in Section 4.2).

2.1.3 Business Service Center (BSC) Roles and Responsibilities

The Business Service Centers (BSCs) exist to support the RC units in fulfilling their roles and responsibilities. The BSC for each unit is the central point for several key functions including:

- finance and human resources transaction processing
- budget development, analysis and monitoring
- projections and financial modeling
- adherence to USNH and UNH policies and procedures

Each RC unit is supported by a BSC although some BSC's support more than one RC unit.

2.2 Academic Oversight- Faculty Senate

The Faculty Senate is the legislative body that reviews and develops policies concerned with the academic mission of the University. As such, the Faculty Senate is responsible for monitoring the academic impacts of the budget and RCM.

2.3 Central Budget Committee (CBC)

RC units enjoy a great deal of financial flexibility and independence under RCM, as unit heads are empowered to develop their own policies and practices for planning and budgeting. The units are expected to adhere to the University's overall mission and values as articulated in the Academic Plan. The Central Budget Committee (CBC), an advisory group to the UNH President, provides the means for institutional oversight of the budget system through financial planning and coordination of units' budgets and determining funding priorities.

Duties of the Central Budget Committee

The Central Budget Committee advises the President on budget policy and financial planning for the campus community and in that capacity will:

- Establish institutional funding priorities and budgetary guidelines consistent with the overall institutional strategic plan
- Review the performance of service units, through the periodic use of the ad hoc Service Unit Advisory Board
- Regularly update the institutional financial plan, consistent with strategic academic plan updates
- Finalize the institutional budget and RCM rates
- Review requests for internal fee increases above inflation or new internal fees
- Serve as the steward for RCM
- Submit an annual report at the end of each fiscal year, highlighting major recommendations to the UNH President and the status of the recommendation.

Principles of the Central Budget Committee

- *Supporting the University:* Resource allocation shall be in the best interest of the institution as determined by the University Planning process.
- *Rewarding Excellence:* Excellent programs and new initiatives within or between RC units should be rewarded and encouraged.
- *Upholding the Institution's Mission:* RC units that contribute to the University's mission should be supported, regardless of their

“profitability.” The bottom line is only one of many criteria that should be used to allocate resources.

Members of the Central Budget Committee

Each member of the Central Budget Committee has a continuing, individual charge to serve as a representative of the campus community as a whole and to avoid behaving as a partisan advocate.

See [Central Budget Committee](#) for list of current members.

2.3.1 Service Unit Advisory Board

One of the components in the RCM system is the allocation of the net costs of select service units to other RC units. Service units represent infrastructure operations that are necessary to run the institution. *Appendix A* provides a list of service units at the University. The net costs of all service units are funded by a portion of specific revenue streams received by non-central RC units. The mechanism for periodic review of central services is through a Service Unit Advisory Board (SUAB) which is appointed by the Central Budget Committee (CBC) or by a Vice President, and includes both CBC and non-CBC members. The SAUB should be chaired by an objective party (i.e., not the Director/AVP of the service unit). Service units can have standing SAUBs as needed.

Objectives of the SUAB

The Board shall strive to serve as an oversight mechanism that ensures the integrity and balance of the system by:

- Providing a customer review of internal fees to ensure they are reasonable
- Ensure customer understanding of internal fees and the allocation of funds
- Recommend to the Central Budget Committee what costs should be covered centrally through assessments or certain revenue streams versus fee for service
- Recommend funding priorities to the Central Budget Committee

General Description of the Budget Process for Service Units

Every five years each service unit will prepare a strategic plan (operational and programmatic components). Every year, service units will prepare a financial plan, with a separate analysis of reserves and employee FTE levels. The plans will include proposals for any new services or changes to existing services and proposed fees. Service units will provide justification for service changes, fees, and resulting costs. Service units will submit their plan to the responsible Vice President, who will then submit the plan to the Central Budget Committee for consideration by December 1st of each year.

The CBC will then decide which units (if any) to subject to review in a given year, depending on the magnitude of service unit operations, budget changes, service quality changes, fee structure changes, and changes in service levels.

Duties of SUAB

- *Organizational Mission and Vision*: reviewing future direction of service units, and providing recommendations for proposed changes in service offerings or levels to the Central Budget Committee
- *Benchmarking*: assessing objectively how well service providers are performing against established guidelines
- *Customer Input*: assessing how well service providers are satisfying customer expectations
- *Strategic Planning and Budgeting Process*: To provide customer input in the development of service unit priorities in their Strategic Planning process
- *Financial Considerations*: review new fee and fee increase proposals
- *Communication*: To provide timely updates to the campus community on the work of the SAUB and decisions that have been made.

The SUAB will work collaboratively with service units (and the responsible Vice President) in an effort to achieve a consensus report. The SUAB develops and submits a written report (which may or may not concur with the Vice President's recommendation) to the Central Budget Committee (CBC). The SUAB must have at least two-thirds of its members in agreement to support its position for the report. It is not mandatory that consensus report be developed, and in this instance the service unit through its responsible VP may submit a management response to the SUAB report.

2.4 RCM Reviews

2.4.1 5-Year Review

When RCM was implemented in FY01, a provision was in place for a formal review to occur after the fifth year of implementation. The review committee was appointed by the UNH President at the beginning of FY05 and was co-chaired by the Provost and Executive Vice President for Academic Affairs (VPAA) and the Vice President for Finance and Administration (VPFA). The review provided an opportunity to consider the impacts of RCM and to identify areas where refinement of the model may be necessary.

Additional information related to the 2006 ~ 5-year review can be found on the RCM website:

[RCM 2006 ~ Five Year Review Home Page](#)

2.4.2 2009/2010 Review

Since the 5-year review was completed, UNH experienced a number of major changes in leadership, major restructuring within some units and significant financial challenges. In addition, UNH has implemented a [Strategic Plan](#) for the University. As a result, the President and the Central Budget Committee felt the time was right for a review of RCM to ensure that financial resources are aligned to fully support the vision and goals of our strategic plan.

The primary goals of the review included:

1. Align RCM incentives with institutional goals
2. Identify source of central strategic funds
3. Simplify RCM as much as possible
4. Develop greater financial accountability for all RC units including central service units
5. Establish criteria and process for strategic initiatives
6. Implement strong incentives for net revenue growth

The focus of the review included net tuition (including credit hour weightings and basis of allocation), state appropriations, F&A cost recovery, grants, general & facilities assessments, reserves and governance.

The review committee was co-chaired by John Aber, Provost and Vice President for Academic Affairs and Dick Cannon, Vice President for Finance and Administration. The review was conducted by the Central Budget Committee (CBC) and began in the fall of 2009. Final recommendations were presented to the UNH President in October 2010 and approved in November 2010.

The significant changes to the model included:

- Elimination of the revenue/personnel general assessment and move to funding central administration from a direct % of the following revenue streams: undergraduate, graduate and continuing education net tuition; mandatory fees, room and board; facilities & administrative cost recovery, PAU state appropriations, other revenue
- Adjust credit hour weightings for undergraduate net tuition
- Adjust F&A cost recovery % split between RC unit, Central Admin and PI and eliminated VP for Research allocation.
- Allocate state appropriations to financial aid to cover some portion of NH resident financial aid
- Allow RC units to spend up to 20% of their reserves without additional approval as long as minimum reserve balance is met on an all funds basis

Additional information related to the 2009/2010 r review can be found on the RCM website: [2009-2010 RCM Review](#)

2.4.3 Future Reviews

The 2009/2010 review committee recommended that the RCM model undergo a formal review in FY17 to assess its effectiveness and to identify areas where further refinement may be necessary.

3. RCM Allocation Methodologies

3.1 RCM Allocation Summary

Revenue Category	RCM System – FY12 and beyond	FY12 Rates	FY13 Rates	FY14 Rates	FY15 Rates	FY16 Rates
Undergraduate Net Tuition (AY)	<ul style="list-style-type: none"> Undergraduate Gross Tuition & Financial Aid allocated to units based on weighted credit hours taught using prior 2 calendar year credit hour average (for UNH-Durham only). % of UNH-Durham and UNH-Manchester Undergraduate Net Tuition allocated to Central Administration. Credit Hour weightings adjusted from FY07-FY11 system. 	25.6% UNHD 10% UNHM	TBD	TBD	TBD	TBD
Graduate Net Tuition (AY)	<ul style="list-style-type: none"> Graduate Gross Tuition & Financial Aid flows directly to unit of matriculation (credit hours not weighted). <ul style="list-style-type: none"> Exception: Intercollege is manually allocated to units based on credit hours % of UNH-Durham and UNH-Manchester Graduate Net Tuition allocated to Central Administration. 	15% UNHD 10% UNHM	TBD	TBD	TBD	TBD
Summer Session & January Term Net Tuition	<ul style="list-style-type: none"> Net tuition allocated to unit based on credit hours taught (not weighted). % of UNH-Durham and UNH-Manchester Summer Session & January Term net tuition allocated to Central Administration. 	15% UNHD 10% UNHM	TBD	TBD	TBD	TBD
Continuing Education Net Tuition (AY)	<ul style="list-style-type: none"> Net tuition allocated to unit based on weighted credit hours taught using prior 2 calendar year credit hour average. % of UNH-Durham and UNH-Manchester Continuing Education (AY) Net Tuition allocated to Central Administration. 	15% UNHD 10% UNHM	TBD	TBD	TBD	TBD

Differential Tuition	<ul style="list-style-type: none"> Differential tuition flows directly to the unit. % of Differential Tuition allocated to Central Administration. 	15%	TBD	TBD	TBD	TBD
Mandatory Fees, Room & Board and Sales of Auxiliary Services Revenue	<ul style="list-style-type: none"> Mandatory fees, room and board revenue and sales of auxiliary services revenue flow directly to appropriate RC unit % of Revenue from Mandatory Student Fees, Room and Board and sales of auxiliary services revenue allocated to Central Administration. Exception: Deferred Maintenance Assessment, Technology Fee, Athletics Fee, Student Health Insurance Benefit Plan Fee, SHARRP Fee, Student Activities Fee) 	13%	TBD	TBD	TBD	TBD
State Appropriations	<ul style="list-style-type: none"> PAUs receive designated share, after % taken off the top and allocated to Central Administration A portion to Resident Financial Aid, including ACE; incremented in future years Remainder for Central Administration and Strategic Initiatives 	5%	TBD	TBD	TBD	TBD
F&A Cost Recovery Allocation	<ul style="list-style-type: none"> % to Principal Investigator support funds % to Central Administration % to host unit of grant <ul style="list-style-type: none"> Unit share defaults for grants in units other than PI's home unit*: <ul style="list-style-type: none"> home/host split for research faculty home/host split for split funded faculty home/host split for instructional faculty 	<ul style="list-style-type: none"> 10% PI 24% Cent. 66% Unit <ul style="list-style-type: none"> 5%/61% 14%/52% 24%/42% 	TBD	TBD	TBD	TBD

Interest Income	Received by Central Administration – Used to offset expenses to USNH					
Grants	Received by host unit of grant					
Gifts and Endowment	Received by unit designated in gift					
Student Fees (e.g., course fees)	<ul style="list-style-type: none"> • Student fee revenue flows directly to appropriate RC unit. • % of student fee revenue allocated to Central Administration after the fact (UNHM exempt) 	15%	TBD	TBD	TBD	TBD
Other Operating Revenue	<ul style="list-style-type: none"> • Other operating revenue flows directly to appropriate RC unit • % of Current Unrestricted Other Operating Revenue allocated to Central Administration 	15%	TBD	TBD	TBD	TBD

Expense Category	RCM System – FY12 and beyond
Salaries and Wages	Funded by unit
Fringe Benefits	Funded by unit
Travel, Equipment, Supplies, and Other Expenses	Funded by unit
Facilities Services Assessment	<ul style="list-style-type: none"> • Charged to most units based on net square footage occupied • Major Business Affairs Auxiliaries (Housing, Dining, Transportation, and Print/Mail) and the Whittemore Center Arena pay share of facilities services costs based on a contracted rate and agreement with Facilities Services • Reduced NSF Rate Exceptions: <ul style="list-style-type: none"> ○ Agricultural and Outlying properties ○ Student Affairs Auxiliaries ○ UNHM
Depreciation	Charged to campus

3.2 Tuition

The University receives resident and non-resident tuition revenue for undergraduate and graduate academic year credit courses, summer session and January term courses, continuing education and non-credit courses. In addition, some of the schools/colleges charge differential tuition to their majors.

3.2.1 Undergraduate Net Tuition- Academic Year Credit Courses

Undergraduate gross tuition is total revenue from undergraduate credit courses and overload fees from matriculated undergraduate students. Non-matriculated undergraduate students are not included in this allocation - their revenue and related credit hours are factored into the Academic Year Continuing Education model. Undergraduate net tuition is defined as gross tuition less financial aid. When allocating undergraduate net tuition, there is no distinction between resident and non-resident tuition.

Tuition Allocation Methodology: undergraduate net tuition is allocated as follows:

- For UNH – Durham only, undergraduate net tuition is allocated to the instructional unit listing the course based on weighted credit hours averaged over the previous two calendar years. The averaging of credit hours is employed to smooth out the effects of enrollment changes and gives the schools/colleges some lead time to adjust resources to correspond with changes in net tuition. (UNH Manchester is not part of the undergraduate tuition allocation)
- % of UNH-Durham and UNH-Manchester undergraduate net tuition is allocated to Central Administration after the fact.

Credit Hour Weightings: Undergraduate credit hours are weighted for the schools/colleges to reflect the cost differentials in instruction. Weightings applied to credit hours for each academic unit are as follows: CEPS: 1.55, COLSA: 1.15, WSBE: 1.0, CHHS: 1.0, COLA: .80, Academic Affairs: .80.

Comments & Exceptions:

- The % allocation does not apply to Central Administration units since this is part of their funding stream.
- The undergraduate net tuition allocation includes INCO, Honors and Discovery courses
- All study away programs are included in the Undergraduate Net Tuition model. Effective FY12, the credit hours will be weighted.
- Credit hours for INCO and International Affairs courses are credited to the unit providing the instruction.

- For courses offered in units outside the schools/colleges, the course is cross listed with a school/college and the revenue from such courses flows to the appropriate school/college.
- For courses cross listed in two colleges, the revenue flows to the college/school where the student registers for the course.
- Tuition revenue for UNH Manchester students taking courses in Durham is allocated to UNH Durham. Tuition revenue for UNH Durham students taking courses in Manchester is allocated to UNH Manchester.

Undergraduate Financial Aid: Undergraduate institutional financial aid is awarded by the Financial Aid Office to undergraduate students taking credit courses. A portion of State Appropriations is directed to Resident Undergraduate Financial Aid. The remaining institutional financial aid cost to the general fund is allocated out to the instructional unit based on credit hours averaged over the previous two calendar years. These include: President, Dean, merit, ROTC, athletic, music, entitlements and need-based scholarships.

Employee and dependent tuition waivers are funded from the fringe benefit pool.

3.2.2 Graduate Net Tuition- Academic Year Credit Courses

Graduate gross tuition is total revenue from graduate credit courses and overload fee revenue from matriculated graduate students. Graduate net tuition is defined as gross tuition less financial aid. Non-matriculated graduate students are not included in this allocation - their revenue and related credit hours are factored into the Continuing Education model (***Exception:*** Non-matriculated graduate students in the Center for Graduate & Professional Studies program, whose net tuition flows directly to the RC unit listing the course).

Tuition Allocation Methodology: graduate net tuition is allocated as follows:

- Current year graduate net tuition flows directly to the schools/colleges based on where the student is matriculated.
- % of UNH-Durham and UNH-Manchester graduate net tuition is allocated to Central Administration after the fact.

Comments & Exceptions:

- The % allocation does not apply to Central Administration units since this is part of their funding stream.
- Graduate net tuition includes credit hours related to matriculated and non-matriculated students in the Center for Graduate & Professional program
- Revenue from Graduate Certificate Programs flows directly to the RC unit offering the program.
- See exception below related to Graduate Intercollege Programs (*See 3.2.2.1*)

Graduate Financial Aid: Graduate financial aid is awarded by the college/school in the form of graduate student waivers and fellowships and is charged directly to the unit.

Employee and dependent tuition waivers are funded from the fringe benefit pool.

3.2.2.1 Graduate Intercollege Courses

Graduate intercollege courses are defined as those that offer a core curriculum that requires the participation of faculty from two or more schools/colleges. Intercollege programs are housed within the Graduate School; thus, for RCM purposes the home unit of intercollege students is the Graduate School. A Memorandum of Understanding (MOU) is established for each intercollege graduate program between the units involved in the program.

Tuition Allocation Methodology: Intercollege graduate net tuition is allocated as follows:

- Tuition generated by intercollege programs flows directly to the Graduate School and is then manually allocated out to the RC units. Generally, all expenses including financial aid and administrative costs for the program are taken off the top and the remaining tuition revenue is allocated to the school/college based on the proportion of credit hours taught and using the major codes.
- % of UNH-Durham and UNH-Manchester graduate intercollege net tuition is allocated to Central Administration after the fact.

Comments & Exceptions:

- The % allocation does not apply to Central Administration units since this is part of their funding stream

3.2.3 Differential Tuition- Undergraduate & Graduate

Differential tuition is an additional tuition charge to certain majors for both undergraduate and graduate students.

Tuition Allocation Methodology: Differential tuition is allocated as follows:

- Tuition Differential flows directly to the unit (currently, CEPS, WSBE and UNHM)
- % of differential tuition is allocated to Central Administration after the fact.

3.2.4 Summer Session and January Term Credit Course Net Tuition- Undergraduate & Graduate

Summer Session and January Term gross tuition is total revenue from undergraduate and graduate courses taken by **matriculated or non-matriculated** students. Summer

Session and January Term net tuition is defined as gross tuition less financial aid. When allocating Summer Session and January Term net tuition, there is no distinction between resident and non-resident tuition.

Tuition Allocation Methodology: 100% of summer session and January term net tuition is allocated as follows:

- Tuition is allocated to units based on credit hours taught (not weighted)
- % of UNH-Durham and UNH-Manchester Summer Session and January Term net tuition is allocated to Central Administration after the fact.

Comments & Exceptions:

- The % allocation does not apply to Central Administration units since this is part of their funding stream
- Includes all study away programs
- Includes UNH and UNHM courses
- Tuition for non-matriculated students taking courses through the Center for Graduate and Professional Studies flows directly to the unit listing the course and is not part of the Summer Session or January Term tuition allocation.
- Undergraduate and Graduate summer tuition are allocated by credit hour but are done separately because of differing rates.

3.2.5 Continuing Education Credit Course Net Tuition Academic Year-Undergraduate & Graduate

Continuing Education gross tuition is total revenue from courses taken by all non-matriculated undergraduate and graduate students. Continuing Education net tuition is gross tuition less continuing education financial aid. When allocating Continuing Education net tuition, there is no distinction between resident and non-resident tuition.

Tuition Allocation Methodology: Academic Year continuing education tuition is allocated as follows:

- Current year Continuing Education net tuition is allocated to the units based on weighted credit hours using the prior 2 calendar year credit hour average.
- % of UNH-Durham and UNH-Manchester Academic Year Continuing Education net tuition is allocated to Central Administration after the fact.

Credit Hour Weightings: Credit hours are weighted for the schools/colleges to reflect the cost differentials in instruction. Weightings applied to credit hours for each academic unit are as follows: CEPS: 1.55, COLSA: 1.15, WSBE: 1.0, CHHS: 1.0, COLA: .80, Academic Affairs: .80.

Comments & Exceptions:

- The % allocation does not apply to Central Administration units since this is part of their funding stream
- For non-matriculated graduate students in the Center for Graduate & Professional Studies, actual tuition flows directly to the unit teaching the course.

Continuing Education Financial Aid: Continuing Education financial aid generally represents aid to Oyster River Students, Veterans, and Senior Citizens. Continuing Education financial aid is netted against gross Continuing Education tuition prior to allocation to the schools/colleges.

3.2.6 Off-Campus Credit Course Tuition- Undergraduate & Graduate

Tuition generated from undergraduate and graduate credit courses offered through the Professional Development and Training Office flows directly to Academic Affairs. Tuition collected for books purchased through the UNH bookstore and on campus housing, as a convenience to the student, can be recorded as offsets to gross tuition through a pass through account.

Tuition Allocation Methodology: Off Campus Credit Course tuition is allocated as follows:

- Tuition generated by off-campus credit courses flows directly to Academic Affairs (Professional Development and Training) and is then manually allocated out to the RC units offering the course. Professional Development and Training contracts with each of the units regarding the allocation of revenue.
- There is no allocation to Central Administration.

3.2.7 Non-Credit Tuition

Tuition generated from non-credit courses offered through the Professional Development and Training (PD&T) Office flows directly to Academic Affairs.

Tuition Allocation Methodology: Non Credit tuition is allocated as follows:

- Non-Credit tuition revenue flows directly to the unit.
- Non-Credit programs offered outside PD&T are subject to the % allocation to Central Administration; Academic Affairs, as a central administration unit, is exempt.

Comments & Exceptions:

- WSBE Executive Development Program revenues flow directly to WSBE and are exempt.
- UNHM non-credit tuition revenue flows directly to UNHM and is exempt.
- Other programs exempt upon agreement with Academic Affairs

3.3 Mandatory Fees, Room and Board

Allocation Methodology: Mandatory Fees, Room and Board flow directly to the appropriate RC unit. % of gross mandatory fees, room and board is allocated to Central Administration after the fact.

Mandatory Fees include the following:

- Health Services & Counseling Fee
- Memorial Union Fee
- Student Recreation Fee
- Transportation Fee

Comments & Exceptions:

- The Deferred Maintenance Assessment (DMA), Technology Fee, Athletics Fee, SHARRP Fee, Student Health Benefit Plan Fee, and Student Activities Fee are exempt.
- UNHM mandatory fees are exempt

3.4 State Appropriation Allocation

3.4.1 Allocation Methodology Summary

The University receives support from the State of New Hampshire. Increases in state appropriations are subject to approval by the State Legislature after review of the USNH Biennial Budget request.

Allocation Methodology: Under RCM, state appropriation revenue is allocated to RC units as follows:

- The PAU Allocation includes Agricultural Experiment Station, Cooperative Extension, Marine Program, UNH-Manchester, and the Consulting Center.
 - % of the PAU State Appropriation Allocation will be allocated to Central Administration.
- Resident Student Financial Aid/ACE Funding: A portion of the state appropriation will be allocated to cover resident financial aid costs to be incremented in future years. In FY12, the allocation will be \$16M.
- The remainder will be allocated to support Central Administration and the Strategic Initiatives Fund

State appropriation increases, rescissions and allocations will be the responsibility of the UNH President after review by and recommendation of the Central Budget Committee.

Cooperative Extension - Salary Increase Funding Agreement

Cooperative Extension (CE), UNH and USNH have an agreement with the State of New Hampshire that all salary increases on County and Federal Extension Educators will be funded by the University through state appropriations.

Under RCM, annual increases in state appropriations are passed onto RC units based on the overall % increase in appropriations. If the appropriation increase is not sufficient to cover CE salary increases, the University will fund the difference with an additional allocation of state appropriation revenue. The only exception to this is if the Vice President for Finance and Administration determines a financial crisis exists at the University that would preclude the University from providing the additional funding.

Additional state appropriation to fund additional salary increases will not be denied because of the success of CE in generating additional revenue.

3.5 Facilities & Administration Cost Recovery (F&A)

Facilities & Administration (F&A) cost recovery revenue is received by the University as a result of agreements with external sponsors in order to help defray overhead costs resulting from research activities. The F&A cost recovery is allocated directly to the unit that generates the overhead costs in an effort to link F&A costs to research activity, provide incentives for conducting research, and hold units responsible for their portion of overhead costs.

The University allocates the RC unit and central administration shares of F&A cost recovery revenue on a real-time basis, meaning that revenue is allocated in the same fiscal year it is generated. The Principal Investigator (PI) allocation remains based on prior calendar year activity. Tools and reports have been developed by the VPFA Office in consultation with the RC units to assist units in monitoring F&A cost recovery revenue and adjusting budgets as necessary. Since the PI allocation is based on the previous calendar year, actual fiscal year revenues will differ from the calendar year earnings. Any difference between the fiscal year and calendar year earnings will be reallocated to RC units – surpluses and shortfalls.

3.5.1 Allocation Methodology

F&A cost recovery revenue is allocated to RC units as follows:

- % to RC unit receiving the award (See 3.4.4. for grants crossing RC units)
- % to the PI(s) named in the grant document
- % to Central Administration

Comments & Exceptions:

- The % allocation does not apply to Central Administration units since this is part of their funding stream

3.5.2 Allocation Details

% to Units: Units conducting research generate overhead costs associated with the research activity. The same units are directly responsible for securing reimbursement for these costs. Therefore, it is logical that units conducting research receive the majority of the indirect cost recovery.

% to Central Administration: Units conducting research require support from Central Administration throughout the research process.

% to PI's: In order to provide incentive for research and scholarly progress and seed funds for new projects, % of the previous calendar year's F&A recovery should be directed to an internally designated fund established for each PI.

The 10% return (approximate, as the percentage has varied) began in 1984, long before UNH implemented RCM. An argument can be made that this policy has encouraged the dramatic growth in externally supported research. The PIs see the tangible reward for their effort and the return serves as an added incentive to their research and scholarship mission. The allocation to the PI is sometimes the only “seed” money available to explore new research concepts and to develop data for proposals in new areas, especially as resources at the dean/VP level decline.

If a PI leaves UNH, the current year allocation and any existing fund balances in the PI’s internally designated account will revert to the RC unit. If the PI is associated with more than one RC unit (e.g. CEPS faculty with grants in EOS), the current year allocation and any existing fund balance will be distributed to each RC unit via the prescribed percentages under the section below “Grants that Cross RC Units”.

3.5.3 Allocation Process

The PI distributions equal to % of the prior calendar year actual revenue will be made at the beginning of the fiscal year and will be initiated by the VP for Research Office.

On a quarterly basis, the VPFA and VP for Research Offices will allocate funding to RC units and Central Administration based on actual revenues received during the fiscal year though that point in time. Reports supporting the allocation will be provided to RC units by the VPFA Office.

3.5.4 Grants that Cross RC Units

UNH is committed to promoting interdisciplinary research. This distribution of indirect cost revenue recognizes and rewards interdisciplinary collaboration, at the same time attempting to cover the administrative costs where they occur. Percentages attributed to the home units are in recognition of the standard costs of administration associated with faculty members; the larger percentage is directed toward the unit receiving the award, where the main costs will be incurred.

For shared grants (e.g. cross-unit), the % to Units will be divided among the RC units using agreed-upon rates set at the time of the writing of the proposal. The following are guidelines to assist units in dividing the %, although RC units are free to negotiate different rates:

Research Faculty

- 61% to the RC unit receiving the award
- 5% to the Research Faculty member’s home RC unit

Formula Funded Faculty (duties split 50% between research and instruction)

- 52% to the RC unit receiving the award
- 14% to the Faculty member’s home RC unit

Instructional Faculty

- 42% to the RC unit receiving the award
- 24% to the Faculty member’s home RC unit

3.6 Other Revenue

Other revenue flows directly to the units. % of unrestricted revenues (from general fund, internally designated and auxiliary funds) is allocated after the fact to support Central Administration. Other revenue includes the following revenue streams from E&G, Internally Designated and Auxiliary funds:

- Student Fees (this does not include Mandatory Fees)
- Sales of Auxiliary Services
- Other Operating Revenue

The following revenue streams are excluded from the allocation to Central Administration:

- Grant and Contract- Direct (non F&A recovery) revenue
- Operating Investment Income
- Restricted gifts/endowment income
- Transfers in from other units
- Internal allocations (“revenue” from other UNH/USNH units)

Allocation Methodology:

- % of Other Revenue is allocated to Central Administration

Comments & Exceptions:

- UNHM is exempt from the % on Student Fees (other operating revenue and sales of auxiliary services are not exempt)
- The % allocation does not apply to Central Administration units since this is part of their funding stream, including Facilities and IT E&G and Auxiliary Funds, with the following exception:
 - The Computer Store revenue (external sales) is subject to the % on Other Revenue

3.7 Facilities Services Allocation

One of the goals of RCM is to develop a plan that fairly allocates facilities costs to all Responsibility Centers. This benefits the University by requiring Responsibility Centers to include the cost of space in their decision making process. UNH Facilities Services functions as the primary provider of facilities management. UNH is better served by one service provider for each type of service currently offered by Facilities Services; however, this provider must provide competitive rates for services.

In general, net Facilities Services costs are charged to RC units on a net square foot basis (NSF). The rate charged on the NSF basis is calculated by taking the net costs of the above operations divided by total net square footage for the University (as defined below). This option provides the most simple and, equitable method of charging facilities costs to RC units. Certain units are not charged on a full net square foot basis as noted above due to their location, size and type of operation- these include UNH-Manchester, Business Affairs and Student Affairs Auxiliaries and Farm and Outlying Properties.

3.7.1 Allocation Methodology

Facilities Services Defined

Facilities Services is comprised of the following major operations:

Energy and Campus Development (E&CD)

- Facilities Administration Overhead: E&CD administration, campus planning, design and construction, energy operations and associated personnel attrition.
- Renewal and Replacement: The institutional R&R budget is allocated annually by SARRC (Space Allocation Renewal and Replacement Committee) to academic, administrative and research units for renovations and repairs to buildings and grounds. The Auxiliary operations, including student affairs auxiliaries and business affairs auxiliaries contribute toward 10% of the annual R&R budget based on their NSF to go towards projects considered the greater good of the institution (including Master Planning, Water and Sewer system upgrades, and other general infrastructure repairs). SARRC will provide an annual summary of R&R Greater Good projects funded each fiscal year.
- Utilities: Water and sewer, energy production and purchases for the UNH Co-Generation plant, and ECOLine operations.

Operations and Maintenance (O&M)

- Facilities Administration Overhead: O&M administration, general operations, stockroom inventory and associated personnel attrition
- Municipal Services: Fire Department and solid waste removal.

- Maintenance costs include both contractual agreements with outside contractors (sprinkler systems, elevators) and trade personnel and expenses (painters, plumbers, carpenters, electricians).
- Housekeeping costs include housekeeping staff and supplies as well as outside contracted services.
- Grounds and Roads costs include personnel costs, materials, and equipment.

Net Square Foot Defined

Net square footage equals gross square footage (total building space including walls and roof) less common areas such as hallways, bathrooms, stairwells, foyers, attics and basements as documented in the UNH space management system. If the space is inhabited by a person, functional storage, lab, classroom, or other use, or is usable space that is only accessible through another charged room (ex: a closet inside an office), it is calculated in the net square foot base. (See “Space Management under RCM” below).

NSF Rate Components

General/Core buildings are allocated the full NSF rate. Properties with special NSF rates assigned to them receive limited services due to their location and/or unique arrangement for self service. Properties subject to NSF rates and the components for which costs will be allocated are marked by X.

	Outlying Properties									
	GENERAL / CORE Bldgs	STUDENT AFFAIRS AUX	UNHM	FARM & AG SPACE	JACKSON LAB	KINGMAN FARM HOUSE & LAB	BROWNE CENTER	MARINE LAB	121 TECH DRIVE	BUSINESS AFFAIRS
FACILITIES OVERHEAD	x	x	x	x	x	x	x	x	x	x
R&R GENERAL FUNDING	x	(*)			x	x				
R&R GREATER GOOD	x	x								x
MUNICIPAL SERVICES	x	x		x	x	x	x			x
ENERGY PRODUCTION	x	x		x						
WATER & SEWER	x	x		x						x
MAINTENANCE CONTRACTS	x	x								
MAINTENANCE & TRADES	x	x			x	x				
Grounds & Roads	x	x			x					
Housekeeping	x	x			x	x				
Other Trade Services	x	x			x					

Exceptions to the General/Core Building Rate

- Student Affairs Auxiliaries are responsible for funding their own renewal and renewal projects and are not subject to the square footage charges imposed on non-auxiliary units for R&R projects, with the exception of the Field House pool (*) which is included in this rate. All other costs components are built into the NSF rate.

- UNH Manchester incurs direct costs for utilities, maintenance and housekeeping, grounds and roads, and renewal and replacement. Thus, UNH Manchester is allocated net costs of Facilities Administration Overhead only.
- Farm and Agriculture properties will be charged a reduced rate due to their location and reduced levels of service provided. The charge will be based on services provided by facilities, including a reduced energy cost based on historical usage.
- Outlying Properties incur direct charges for utilities and other services. Many of these properties are totally excluded from the Facilities Services cost per square foot calculation. Such properties include the Institute on Disabilities office in Concord, NH. Other properties, based on location and services provided by Facilities Services, are assessed a NSF rate accordingly.
- Business Affairs Auxiliary Operations (Housing, Dining, Transportation, Print/Mail) and the Whittemore Center have negotiated rates and service levels directly with Facilities Services. Facilities Overhead, R&R Greater Good projects, Municipal Services and Water and Sewer are based on a formulaic rate per net square foot. All other costs are billed monthly based on actual consumption. The negotiated budget is set at the beginning of the year and charges are made by Facilities Services against that budget during the year. Note: The Flow Physics Facility (Wind Tunnel) will have the same components as Business Affairs (decision needs to be finalized)

Facilities Services Calculation by RC Unit

Components of the Facilities Services budget and resulting rate components must be made transparent to the consumers of space. Any rate increase needs to be approved by the Central Budget Committee. This is the methodology of how Facilities Services net expenses are distributed to RC units.

- Determine if space changes have been made and calculate the NSF applicable for each cost component. An “X” in the chart above defines cost components and property types that are included in the Net Square Feet rate calculation.
- Divide cost component values by NSF amount. For example, if the net cost to recover for Facilities Overhead is \$3.5 Million and the total Net Square Feet applied to that cost component is 1.8 Million square feet: $3.5M \div 1.8M = \$1.94$ per square foot charge for that Facilities Overhead component.
- Recalculate the rate using this methodology for each cost component and property type (General/Core, Student Affairs Auxiliaries, Outlying Properties, etc).
- Negotiate billing rates with Business Affairs auxiliaries based on projected labor hours and costs associated with the work to be performed.

Classroom Space

The majority of classroom space is controlled by the Registrar’s Office. A number of labs or large conference rooms are controlled by the academic units. Maintaining classrooms centrally provides for scheduling flexibility at the campus level. Net facilities costs for classrooms controlled by the Registrar’s Office will be allocated to the Academic Affairs RC unit based on the square footage of those classrooms.

Charges for classrooms or laboratories under the control of a specific RC unit will be levied directly against that unit.

Quality of Space

The University has refrained from subjectively rating the quality of space. One could argue that a "poor" space should receive a discount on the cost per square foot charge or, conversely, that it should be charged additionally for requiring more maintenance and electricity than newer, more efficient spaces. To avoid this ambiguity and the debate about "quality," we have chosen to simplify the model by averaging facilities costs across all square feet regardless of quality. Equitable, efficient, and manageable, this approach should be used in conjunction with decentralized budgeting. Space that is deemed by Facilities Services to be uninhabitable due to structural, space limitations or other extreme situations are excluded from the net square feet base on a case by case basis.

Changes in Space Ownership

See attached procedure: "Space Management"

Changes in Space Usage

Any significant changes in space usage must be approved by SARRC prior to the change. An example would be conversion of a classroom to a laboratory.

Space Rental/Leasing

Under RCM, each RC unit is charged for its share of the costs of physical space. While these units are responsible for managing their assigned space in cooperation as needed with the Facilities Division, they are not owners of the space. Hence, units are not permitted to lease, rent, or otherwise provide their assigned space to other RC units or outside agencies without prior approval from the VP for Finance and Administration. Upon approval, the unit must notify the Energy and Campus Development Business Service Center. The Space Allocation/R&R Committee (SARRC) is the University governance body charged with assigning space, on both a temporary and/or permanent basis. Requests for changes in space allocation should be endorsed by the President or appropriate Vice President and forwarded to SARRC for review and approval.

Renewal and Replacement

Funding for Renewal and Replacement projects is the responsibility of the Space Allocation Renewal and Replacement Committee (SARRC). Units support the Renewal and Replacement fund in either a full support or partial support basis. Business Affairs, Student Affairs and a select other units provide partial support for projects deemed to be of the greater good of the campus.

Renewal to Buildings, associated NSF and Swing Space

During Renewal phases to buildings, occupants may need to vacate temporarily and reside in facilities swing space. The net square feet will be fixed during the renewal based on the occupancy prior to the renovations. RC units will be charged for the

space they occupied prior to the renewal, will not be charged for the swing space they occupy, and only when they return to the space will the net square feet be adjusted, based on the renewed square feet.

Central Budget Committee

The Central Budget Committee (CBC) representing users from each major unit group (deans, directors, faculty and staff) will assure that the Facilities Services budget and cost allocation method are equitable and feasible. Reviews will be done on a periodic basis. Each year Facilities Services must present its budget to the CBC using the normal rate of inflation per cost category and outline any incremental increases exceeding this rate.

3.7.2 Space Management

Because RCM attaches a cost to each net square foot (NSF) of space, it is anticipated that some units may want to consider relinquishing space while others may want to consider acquiring space. All units must adhere to the following procedures regarding changes in space to ensure that the space file reflects current RC unit control and that negotiations and disputes are properly resolved:

The space file 'Net Square Footage at January 31st' of any given year will be used as the basis for the Facilities Services allocation to all units under RCM for the following fiscal year. An annual reconciliation of space should be completed no later than that date. Any changes after that date will not be reflected in the annual facilities assessment budget calculations (see re-assignment of space below).

Space Transfer Overview

According to the charter of the Space Allocation, Renewal and Renovation Committee (SARRC), this committee has "ultimate responsibility for" (among other things):

1. Approving the allocation of space in all University buildings
2. Approving changes in the use of University lands and buildings

Transfer of space between "functional units" is an important mechanism for ensuring the efficient utilization of this resource. It has been the history of SARRC, and remains the expectation of the University, that most space transfers will result from plans that are agreeable to all parties. However, when contrasting proposals for the use of space arise, a well-defined and open process for reviewing and deciding among alternatives is essential to ensure fairness and full participation by all parties.

As stated in the Charter, "reassignments of space contained within a functional unit, and any attendant costs, are ordinarily the responsibility of the administrator of that unit." Thus the process described here pertains only to requests to transfer space between "functional units" on campus. Under RCM, functional units are equivalent to RC units.

Space Transfer Process

Proposals to reassign space on campus can be of two types:

- A) The two units involved may be in agreement about the transfer, or
- B) The units may disagree

Under the first condition, the proposal may be brought to SARRC as a simple listing of the spaces involved. SARRC will review the request and may ask for staff analysis of impacts, followed by committee decision.

Under the second condition, requests for transfer of space between RC units will begin with a proposal submitted to SARRC by the unit proposing to acquire the space in question. This proposal should contain:

- 1) A detailed description of the space(s) involved (e.g. building name and room numbers)
- 2) A full description of the proposed uses for those spaces
- 3) A description of the relevance of the transfer to University goals, as described in the Academic Plan and the Campus Master Plan
- 4) A quantitative and programmatic justification that space is needed by the receiving unit, and that the transfer will increase the efficiency of utilization and quality of programs; this justification should reference the unit's three-year space utilization and needs plan
- 5) A projected budget for the costs of occupying and renovating the space, including the source of funds to be used for such expenses and the estimated on-going facilities charges for the acquired space

Prior to submitting a proposal to SARRC, the proposing unit must share its proposal with the unit to which the space is currently assigned. The affected units are expected to engage in good faith discussions intended to resolve the issues, resulting in a voluntary agreement. If a voluntary agreement is still not possible, the affected unit has the right to submit its request to maintain the status quo (or to submit a counter-proposal) to SARRC. This response should be submitted to SARRC within 45 days of receiving initial notification from the proposing unit.

Upon receipt of a proposal and any response from the affected unit, SARRC will commission an independent analysis of the utilization of the spaces described and the financial and programmatic impact of the transfer on both units.

Upon completion of this analysis, the Vice President(s) responsible for the units involved will meet with the Deans and/or Directors and attempt to resolve any disagreements arising from the proposed transfer. If agreement is reached, the process described for condition A) above will be followed

If agreement cannot be reached, SARRC will review all available information relating to the current and proposed use of the spaces involved. Voting members of the

committee will decide, by simple majority, whether all, some, or none of the spaces will be transferred.

If a contested transfer is approved by SARRC, any change in space assignment will take place no sooner than 6 months, and normally no later than 9 months, after the date of approval.

All contested transfers will be reviewed for renewal or reassignment by SAARC three years after the date of the move.

Reassignment of Space

- 1) Units will be able to give up space at any point during the year and receive financial relief after SARRC approval **if** there is another unit willing to acquire the space. Once SARRC gives its approval, expenses will shift from one unit to the other. This transfer of expenses will be negotiated and processed at the BSC level; the current facilities allocation will not be modified.
- 2) Units will be able to give up “usable” space (space that can realistically be used by another unit) when there are no units identified to acquire the space, subject to SARRC approval. In these cases, the unit would receive reduced NSF costs in the following fiscal year. Unassigned space changes must be submitted to SARRC by January 31 for cost reduction consideration for the following year. All costs for unassigned space will be absorbed by all units through the NSF rate as the costs to maintain that space remains.
- 3) In the event SARRC must obtain space from units for purposes of Facilities “swing” space (space needed on a temporary or permanent basis to accommodate construction projects), the unit providing the space would reduce its net square footage costs for that period of time.

The process for reassigning space is as follows:

1. RC units wishing to relinquish/acquire space must contact the Facilities E&CD Business Service Center and provide a complete description of the space they intend to relinquish or specifying the amount of space (NSF) required and the type of space (lab, office, etc.) desired. A unit relinquishing space may have identified a potential new user of the space.
2. The Facilities E&CD Business Service Center will forward the details of the request to SARRC which will review and consider the request for approval. SARRC will evaluate requests based on condition of, potential use of, and access to the space.
3. If approved by SARRC, the Facilities E&CD Business Service Center will be notified and will update the space file to reflect the change (effective the following fiscal year- see General Information above).

4. The Facilities E&CD Business Service Center will notify the RC unit of the change.
5. If not approved by SARRC, the Facilities E&CD Business Service Center will be notified of the reasons why and will in turn notify the RC unit.

Acquiring New Space

From time to time, new square footage will be added to the campus. Minor square footage additions will follow the procedures outlined above for existing space. This section is applicable for capital projects (construction of new buildings or major expansions/renovations). The following procedures apply to new space:

1. SARRC is responsible for space assignments in the new building. Space assignments must be communicated to the Facilities E&CD Business Service Center.
2. The Facilities E&CD Business Service Center is responsible for measurements and drawings for the new space. The characteristics of the new space will be recorded in the space file database once all measurements are confirmed.
3. The space file 'Net Square Footage at January 31st' of any given year will be used as the basis for the Facilities Services allocation to all units for the following fiscal year. Any new space added after this point will not be included in the allocation base until the following fiscal year. New space will not be added to the allocation base until the square footage can be reasonably estimated.
4. There are incremental costs that will be incurred by Facilities Services to maintain the new space - utilities, maintenance, housekeeping, etc. To the extent they can be forecasted, the incremental costs will be built into the Facilities Services budget.
5. All costs associated with "swing space" are assigned to Facilities Services and are reallocated to the RC units using the NSF and billing methodologies. This is because use of this space is not permanent and units should only be charged directly for "permanent" use of space.
6. In addition, the following must be considered by a unit when evaluating the creation of new space:
 - If construction of a new building is State-funded, the University will include in its request to the State funding for incremental Operations and Maintenance (O&M) costs. The Central Budget Committee will determine any adjustment (increase) to the RC unit's permanent funding sources to offset the incremental costs in the RC unit's Facilities Services allocation.
 - If construction of a new building is Federally-funded, it is assumed the activity will be associated with research that will presumably generate incremental F&A cost recovery to fund the incremental RC unit space costs. If incremental F&A cost recovery is not adequate to cover a significant portion of incremental facilities costs, a request for an

additional allocation from the University can be submitted to the Central Budget Committee, although funding is not guaranteed.

- If construction of a new building is from private gifts, the institution should not accept the gift unless the RC unit has identified sufficient funding to cover the incremental O&M costs.
 - If construction of a new building is from HEHFA bonds, O&M costs should be covered through a corresponding increase in student fees or charge-out rates to external users.
7. In the case of auxiliary buildings, auxiliary operations are expected to cover the annual operating costs from their operating budgets on year 1 of occupancy. Funding may come from increased mandatory fees or rates as well as reductions in other areas. All other buildings will be phased in for the occupying unit(s) according to the following schedule:
- Year 1: No NSF charges for the incremental NSF
 - Year 2: One-Quarter the total NSF charges for the incremental NSF
 - Year 3: One-Half the total NSF charges for the incremental NSF
 - Year 4: Three-Quarters the total NSF charges for the incremental NSF
 - Year 5 and beyond: Unit is fully responsible for 100% of the total NSF charges for the incremental NSF.

Space Transfer Form

A Space Transfer Request Form was developed gather all appropriate information for approval by SARRC (Space Allocation, Repairs and Renovations Committee) per UNH Property Policy <http://usnholpm.unh.edu/UNH/VI.Prop/F.htm>.

F. Operation and Maintenance of Property

1. The Space Allocation, Repairs and Renovations Committee Space Transfer Process

1.2 Process. Proposals to reassign space on campus can be of two types:

1.2.1 (A) the two units involved may be in agreement about the transfer, or (B) the units may disagree.

1.2.1.1 Under the first condition (A), the proposal may be brought to SARRC as a simple listing of the spaces involved. SARRC will review the request and may ask for staff analysis of impacts, followed by committee decision.

Steps to Complete the Space Transfer Request Form:

1. Open the Space Transfer Request form template located on Blackboard.

Under UNH Faculty and Staff Organization -> UNH Budget Information -> Budget Development -> Space Transfer

2. Either the current owner or the new owner of the space may initiate the Space Transfer Request Form.

3. The initiating RC unit completes the following sections:

Header Information

- Current Date (date initiated)
- Building and room number(s) associated with the move
- Current net square footage assigned to the space
- Expected data of transfer

RC unit Information

- RC unit occupying (or receiving) the space & department contact information. If a unit wishes to give up space with no known receiver, enter “Facilities / Campus Planning” in the Receiver of Space field.
- RC unit contact information
- Acceptance of space transfer (are all the parties involved in agreement?)
- Additional comments concerning the transfer
- RC unit head approval (Yes/No) and name of RC unit head
- VP associated with the RC unit (enables an FYI to be sent prior to SARRC meeting regarding the transfer)

Select File, then “SAVE AS” to save the request document. Then send an email to the other RC unit involved and attach the saved request form to the email. If there is no known receiver, send the email to Campus Planning (david.clark@unh.edu).

4. Upon receipt of the email and attached request form, the other BSC/RC unit:

- Reviews section 3.1 and completes section 3.2
- Select File, then “SAVE AS” to save the request document
- Send an email to Campus Planning (david.clark@unh.edu) and the Facilities E&CD BSC (Tracy.Boyle@unh.edu) and attach the saved request form to the email, including any additional backup information pertinent to the move.

5. Campus Planning / Facilities Services receives the request and:

- Reviews with Facilities Design and Construction the space being transferred to assure all pertinent information is proved to SARRC.
- Confirms the exact Net Assignable Square Feet will via the space database.
- Emails the final saved template to ALL parties involved, including Department, BSC Director, RC Unit Head, and appropriate VP(s), including the anticipated SARRC meeting date at which the request will be presented.

6. SARRC reviews the transfer and provides decision of the space transfer.
7. Once the SARRC decision is completed, the VPFA office will notify all parties involved of the decision and the process involving the RCM accounting of the transfer.

3.8 Central Administration Funding

3.8.1 Background

Over the first ten years of RCM, central administration units have been provided funding based on the levels of revenue generated and personnel expenses. Under “RCM 3” effective July 1, 2011, funding for central administration units is based on a percentage share of designated revenue streams. The funding structure for central administration provides financial accountability to the University community as central administration units must operate within the constraints of funds provided by the central administration percentage share of the designated revenue streams. The Central Budget Committee must review and make recommendations to the President approve any changes to the central administration percentage share.

Each year, the total amount of funding available for central administration funding is determined by actual revenues. From these revenues the following areas must be funded: institutional fund (legal, insurance and USNH costs primarily), VPFA, President, Advancement, VPSAS, Research administration, UNH IT, Mail Services, Library, Athletics and Academic Affairs. In addition, some university strategic funds come from this source. A process has been developed to determine funding for each central administration area each year.

3.8.2 Process of Funding Central Administration Units

- In December, the VPFA Office will provide each central administration unit with a preliminary “status quo” expense budget using the current year end projections and applying approved budget guidelines. A comparison of the preliminary “status quo” budget will be made to the allocation proceeds to ensure that sufficient funds are available to fund the status quo budget. If not, the “status quo” budget will be reduced proportionately to match the assessment proceeds amount.
- By March 31st, each central administration unit will provide a formal budget request to the cabinet and President. The budget request must contain the following (a standard template will be provided by the VPFA Office in February and is located here \\Fp1\vpfa-office\$\Projections\FY12 Central Admin RCM Templates\FY12 RC Unit Files for RCM):
 - Written description of the unit, departments and programs, unit activities and how it supports the University’s mission.
 - Financial results for the past three years, current year budget and projection and projection for the next three years and reserve levels.
 - Historical and projected faculty and staff FTE data by employee type.
 - Narrative explaining current and future financial projections, staffing changes, strategic initiatives, opportunities and challenges.
 - Requested funding level for the next fiscal year.

- Any accompanying reviews or benchmarking of department.
- By April 20th , the cabinet will review the budget requests and provide input to the President. The cabinet will deliberate make a recommendation to the President on funding levels for each area.
- If additional funding is required through the assessment on revenue streams, the Central Budget Committee should review and make a recommendation to the President regarding a change.

3.8.3 Specific Sources of Funding

In summary, Central Administration will be funded from the following revenue streams:

- % of Undergraduate academic year credit course net tuition
- % of Graduate academic year credit course net tuition
- % of Differential tuition
- % of January Term and Summer Session tuition (Undergraduate & Graduate)
- % of Continuing Education academic year credit course net tuition (Undergraduate & Graduate)
- % of gross mandatory fees, room and board (exception: Deferred Maintenance Assessment, Technology Fee, Athletics Fee, Student Activities Fees and Student Health Benefit Plan Fee)
- % of Facilities & Administrative Cost Recovery revenue
- State Appropriations
 - % of PAU State Appropriation Allocation
 - Any revenue collected over and above approved central administration budget will go to University Strategic funding.
 - A portion of State Appropriations will be used for Resident Student Financial Aid/ACE
- % of other Student Fees, Other Operating Revenue and other Sales of Auxiliary Services from current unrestricted funds (E&G, Internally Designated, Auxiliary)

3.9 Strategic Initiative Funds

The purpose of strategic funds is to provide a funding source for University strategic initiatives that ensure fulfillment of goals outlined in the Strategic Plan.

The Strategic Initiative funds will be funded from the following sources:

- UNH General fund
- Unrestricted, undesignated gifts
- Federal fringe benefit rebate
- 1/3 of Ecoline reserves

3.9.1 Strategic Funding Goals

UNH strategic funding goals are:

1. Develop an annual strategic funding pool of \$10 million by 2017
2. Have clear and transparent criteria for proposals and investments
3. Monitor and communicate results of investments

3.9.2 Strategic Initiative Process

Goal #1 – Develop an annual strategic funding pool of \$10 million by FY17

- Direct all unrestricted gift bequests to the central fund and increase undesignated gift funding from \$885k currently to \$2.5 million by FY17.
- Increase the “tax” on revenue streams to generate \$7 million annually from \$2.5 million. Phase in over 5 years beginning in FY12.
- Maintain Federal fringe benefit rebate
- Funds will be consolidated to the extent possible into a single fund

Goal #2 – Have clear and transparent criteria for proposals and investments

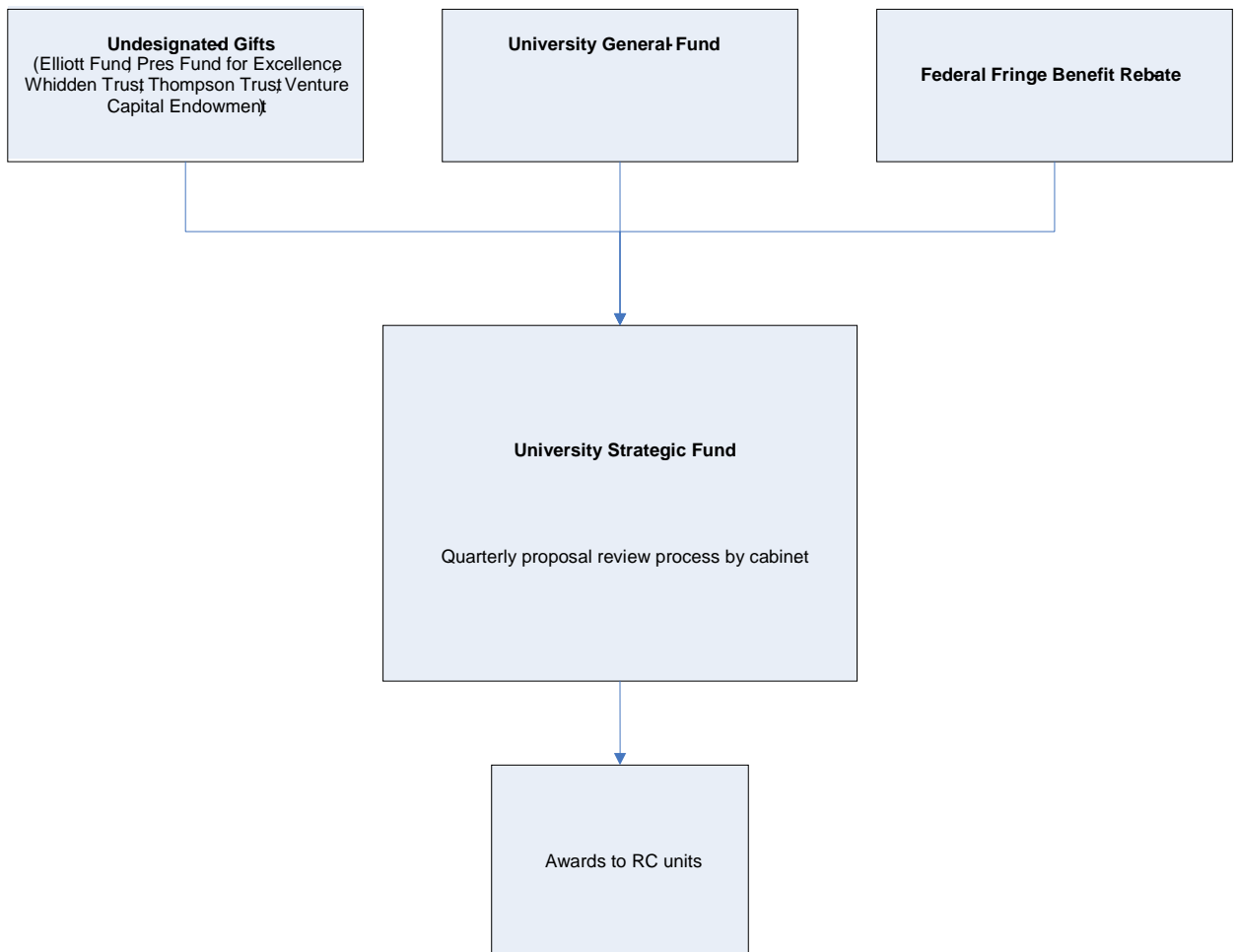
- Up to \$50k per year will be allocated for President/VP discretionary fund purposes
- Proposals can be submitted by any RC unit to their responsible VP throughout the year. To be considered, proposals must:
 1. Help achieve the goals of the UNH Strategic Plan
 2. Require at least \$100,000 in one time funding
 3. Demonstrate a positive return on investment to UNH
- VP’s will vet their proposals and bring forward those they feel best match the criteria to the cabinet. Cabinet will review proposals in April of each year and make decisions using the following criteria:
 1. Degree of alignment with the UNH strategic plan

- 2. Cost vs. available funding
- 3. Level of unit funding match
- 4. Degree to which unit can absorb ongoing costs/commitments of proposal
- 5. The degree to which the proposal impacts the entire university
- Decisions will be communicated to the VP's

Goal #3 - Monitor and communicate results of investments

- The VPFA Office will be responsible for monitoring funding and available funds and providing the report quarterly to the cabinet
- Each VP will be responsible for reporting at least annually on the results of the prior investments
- An annual strategic investment report will be drafted and communicated to the UNH community

3.9.3 Strategic Fund Flow and Funding Sources



3.10 RCM Accounting

The following **revenue** streams are allocated to RC units and Central Administration under RCM:

- Undergraduate net tuition: allocation and off-the-top % to Central Administration
- Graduate net tuition: off-the-top % to Central Administration
- Graduate net tuition (Intercollege): allocation and off-the-top % to Central Administration
- Summer Session & January Term & Continuing Education net tuition: allocation and off-the-top allocation to Central Administration
- Mandatory Fees, Room and Board: off-the-top allocation to Central Administration
- State Appropriation: allocation and off-the-top % to Central Administration
- Facilities & Administrative (F&A) Cost Recovery: allocation and off-the-top % to Central Administration
- Other Revenue (current unrestricted- E&G, Internally Designated and Auxiliary funds): off-the-top allocation to Central Administration

The following **expenses** are allocated to RC units under RCM:

- Facilities Assessment (in some cases, Facilities E&CD and O&M may direct charge certain auxiliary units for actual water/sewer and energy costs) and related MUB occupancy assessment

Many of these revenues and expenses are initially recorded in central accounts at a level of detail that supports financial reporting (e.g., in-state vs. out-of-state undergraduate tuition). The VPFA Office budgets the anticipated revenue and expense allocation to each RC unit and Central Administration. The revenues and expenses are allocated periodically via JV by the VPFA Office using unique account codes. The allocations within the unique account codes net to zero across UNH and the central accounts have a remaining balance of zero. See **Appendix C** for a list of specific account codes used for allocations to the RC units.

Timing of Allocations/Assessment and Mechanism

Revenue Category	Mechanism	Frequency
Undergraduate Net Tuition AY (includes differential tuition)	Manual JV	Post R+30 (Fall semester - late October, Spring semester - early March), and year-end
Graduate Net Tuition (including Intercollege and differential tuition)	Manual JV	Post R+30 (Fall semester - late October, Spring semester - early March), and year-end
Continuing Education Tuition AY	Manual JV	Post R+30 (Fall semester - late October, Spring semester - early March), and year-end
Summer Session Tuition	Manual JV	Post Fall R+30 (late October)
January Term Tuition	Manual JV	Post Spring R+30 (early March)
Student Fees	Manual JV	Quarterly

Mandatory Fees, Room & Board	Manual JV	Post R+30 (Fall semester - late October, Spring semester - early March), and year-end
State Appropriations	JV feed	Monthly (1/12 per month)
F&A Cost Recovery- Central Admin & RC Unit	Manual JV	Quarterly
F&A Cost Recovery- PI Share	Manual JV	Annually, in August at the beginning of the Fiscal Year (processed by VPR Office) to PI Internally Designated account
Other Revenue (includes non-mandatory Sales of Auxiliary Services and Other Operating Revenue)	Manual JV	Quarterly
Expense Category	Mechanism	Frequency
Facilities Assessment and MUB Occupancy Assessment	JV Feed (w/ full year encumbrance)	Monthly (1/12 per month) (except those divisions that are direct-billed for actual costs)
Allocations to/from Central Admin	Mechanism	Frequency
Funding of Central Admin Units from “Off the Top” Revenue Streams	Manual JV or monthly feed depending on source	Quarterly or monthly depending on source
Strategic Fund Allocations	Manual JV or JV feed, depending on when allocation is known	As needed

4. Reserves

4.1 Policy on Current Fund Reserves (Revised 10/10)

The University System Board of Trustees has a responsibility to “manage all income received and due from all sources including the authority to use the same in such manner as the trustees may determine.” The President of UNH has been delegated the responsibility and authority for:

- Assuring that units function with proper internal control procedures such that all budgets remain balanced and within authorized limits;
- Assuring that any and all transactions requiring higher level review and/or approval are identified and forwarded in an appropriate and timely manner; and
- Assuring explanations and documentation of authorized adjustments, transfers, and/or revenue/expense patterns be provided in an appropriate and timely manner to officials for reporting purposes.

These responsibilities require that the University manage its finances prudently to maintain and enhance the fiscal health of the institution and support the UNH Strategic Plan. One critical component of financial management at UNH is the management of financial reserves. Financial reserves are generated from unspent funds of the institution from all funding sources. Financial reserves allow the University to protect itself against funding shortfalls and unanticipated expenses and plan for investments in strategic initiatives and physical plant. Financial reserves also allow the University to achieve greater debt capacity and maintain its bond rating.

The University has decentralized responsibility for the management of financial reserves to responsibility centers; however, the overall responsibility for the use and level of reserves rests with the UNH President. What follows is a policy for the management of financial reserves at UNH. The policy is organized into sections, each delineating the policy by type of fund. Units must actively manage reserves for all funds under its control and account for reserve balances in all short term and long term plans.

General and Auxiliary Fund Reserves

General funds are used to record tuition, Facilities and Administrative (F&A) recovery from grant activity, state appropriations, and the bulk of our academic and central administrative costs. This fund receives the most attention from the USNH Board of Trustees. The USNH Board of Trustees has policies in place regarding the use of reserves by USNH and individual campuses.

Per Board of Trustee Policy, UNH must maintain a reserve balance equal to 3% of the prior year's general fund expenditures plus transfers. The UNH President has the authority to use general fund reserves in any one year in an amount up to .5% (five tenths of one percent) of prior year expenditures and transfers, if the use does not reduce the remaining balance below the 3% minimum. Use of general fund reserves between the .5% and 1% levels must be approved by the Chancellor. Use of general fund reserves above 1% requires Board of Trustee Financial Affairs Committee approval.

The UNH Office of the Vice President for Finance and Administration (VPFA) is responsible for monitoring overall reserve use within USNH policy limits, reporting the same to the President, and duly informing the President of any instance of need to obtain System or Board approvals.

Auxiliary enterprises of the University of New Hampshire are responsible for their own revenue stream (derived primarily through mandatory student fees or fee for service) and from that revenue stream funding their own expenses – direct and indirect as well as debt service and renewal and replacement of plant and equipment. Auxiliary operations are responsible for the generation and maintenance of financial reserves to help address operating budget shortfalls and planned investments. Generating net revenue gains annually should be part of every auxiliary enterprise budget in order to ensure that adequate reserve balances are available for sustaining the plant and equipment operated by the auxiliary enterprise.

The appropriate general and auxiliary fund reserve level for each RC unit is between 6% and 10% of prior year general fund and auxiliary fund expenditures and transfers, respectively. Generally, a unit with low variability in its revenues, or operating with a low risk profile, i.e., a more diversified set of revenues and controllable expenditures, will have a reserve target closer to 6%. A unit with a high risk profile, i.e., reliance upon less diversified set of revenues and less control over expenditures, will have a reserve target closer to 10%. The VPFA Office works annually with each RC unit to determine the appropriate reserve level during the budget development process using the matrix in Appendix A. The specified reserve level is the MINIMUM reserve level a unit must maintain.

RC units may use General and Auxiliary Fund Reserves to:

1. Cover operating losses, in which case the unit must have a mitigation plan subject to the approval of the appropriate Vice President, the Vice President for Finance and Administration and the President. Mitigation plans are required even in instances when the use of reserves for this purpose sustains reserve levels above the MINIMUM reserve level. See **4.2 Oversight for Operations in Financial Difficulty**.

2. Cover program enhancements, such as investments in equipment or start-up costs for faculty or new programs.

Specific approvals:

1. The RC unit head may utilize up to **20%** of the unit's beginning current fund reserve balance without any additional approval during the fiscal year as long as the amount used does not bring the reserve balance below 6% of operating revenues for that unit.
2. The appropriate Vice President and the Vice President for Finance and Administration must be notified within 30 days of any use of reserves in order to review the planned use and assure overall reserve balances are in compliance with USNH Policy and evaluate the impact on the overall UNH balance sheet.
3. Any use of reserves above 20% of the beginning reserve balance or use of reserves that would bring the balance below the minimum level requires the approval of the appropriate Vice President and the Vice President for Finance and Administration.
4. Exception for COLSA: COLSA will contribute \$100,000 each year starting in FY12 through FY16 to the negative reserve balance. Any net revenues beyond that will accrue to a separate reserve fund for COLSA's use in accordance with the reserve policy above. This will be reviewed again during the scheduled RCM review no sooner than FY17.

Internally Designated Fund Reserves

Internally designated funds are unrestricted operating funds that have been designated for a specific purpose by UNH or USNH administration. This designation can be removed at any time by UNH or USNH administration making those funds available for general operations. Internally designated activities are generally self-supporting (revenues greater than or equal to expenses) and are accounted for in individual funds. Examples include: annual workshops and conferences, research support or enhancement funding for faculty, and internal grants from central administration to departments or PI's. Internally designated funds are not allowed to have deficits.

Reserves accumulated in these funds can be used for the purpose of one-time investments in the designated activity (in the case of a Principal Investigator fund or a faculty startup fund), to protect against future downturns in revenues (in the case of a research or academic center) or assist in the funding of general fund activities of the RC unit. Reserves should not be held without a purpose for their use. Reserve balances will be monitored by Business Service Centers and the VPFA Office for their use and size.

Gift/Grant Fund Reserves

Gift and grant funds are externally restricted as to their use. Gift funds must be expended in accordance with donor restrictions and grant funds must be expended in accordance with the stipulations in the grant/contract. Thus, any reserve funds that exist can only be used for those purposes and cannot be used for general operations of the University. Gift and grant fund reserves should be part of an RC unit's financial plan and should be leveraged to the fullest extent possible to help reduce financial pressures on general funds.

Unexpended Plant Funds:

All units must account and accept responsibility for their own equipment, vehicles and physical assets including buildings (in the case of auxiliary units, UNHM and certain outlying properties). University-wide Renewal and Replacement (R&R) funds are limited to academic, research and administrative buildings and infrastructure and no central funds exist for the replacement of equipment, vehicles, etc. Therefore, RC units should carry reserves in Unexpended Plant Funds for replacement of equipment and vehicles and if applicable, capital projects using a replacement schedule.

- As part of the annual budget process, each RC unit should develop and update an annual asset replacement schedule. The schedule should at a minimum list each item's cost, date purchased, projected replacement date, anticipated replacement value, and annual anticipated contributions to and expenses against reserves for each asset for each year.
- For capital projects, the RC unit should develop a funding schedule based on the anticipated date of the project, projected cost and the annual anticipated contribution to reserves to meet the schedule.
- In order to utilize unexpended plant fund reserves, the RC unit head must inform the responsible Vice President and Vice President for Finance and Administration as to the nature of the use of reserves.
- Units should budget any anticipated uses of reserves for the coming year during the budget process. Budgeted use of reserves in the original budget counts toward the one year authorized use for the coming year requiring RC unit head approval.

Operational Reserves - Minimum Target Matrix

	6%	8%	10%
Makeup	← High		Low →
Variability	Low		High →
Influence	← High		Low →

Makeup

Makeup is the diversity of revenue sources under the responsibility of a RC unit. A greater mix of revenue sources will reduce the effect of a change in one source, but a higher dependence on one or two revenue sources is problematic for operations. If a unit has less diversification of revenues, the unit should have a higher reserve target and if a high diversification of revenues, a lower reserve target should be established.

Variability

Variability is the change over time of a revenue or expense category. A revenue or expense that has a high variability is difficult to predict and can cause operating problems. If a unit's revenues or expenses are highly variable, a higher reserve target should be established and if revenues and expenses are not variable, a lower reserve target should be established.

Influence

Influence is the degree to which a unit can affect revenues and expenses. If actual revenues or expenses can be highly influenced by a unit e.g. the unit has control over the results, a lower reserve target should be established. Conversely if a unit has little control or influence over revenues and expenses, a higher reserve target should be established.

Using the Matrix

A unit with a low diversification of revenue (makeup), high variability of revenues and/or expenses, and low influence over revenues and expenses requires a reserve target of 10%. A unit with a high diversification of revenue (makeup), low variability of revenues and/or expenses, and high influence over revenues and expenses requires a reserve target of 6%.

USNH Policy on General Fund Reserve Access

UNH has the authority to use campus reserves in any one year in an amount up to .5% of prior year expenditures and transfers, including financial aid, if the reserve level is in excess of the minimum. Use of overall General Fund Reserves between the .5% and 1% levels may be approved by the Chancellor. Use of General Fund Reserves above 1% requires Board approval. The minimum target for General Fund Reserves is 3% of prior year expenditures and transfers. The

UNH Budget Office is responsible for monitoring overall reserve use within USNH limits and flagging for the President, any need to obtain System or Board approvals.

4.2 Oversight for Operations in Financial Difficulties

Overseeing the financial operations of the University is primarily the responsibility of the President and Vice President for Finance and Administration. Under RCM, the Vice Presidents are accountable for the financial performance of the RC units that fall under their direction. Below are the general guidelines the VPFA Office uses to monitor units that have operating deficits. Resolving operating deficits is a University priority and need to be addressed in a timely manner

This should be used as a guideline for the oversight necessary for RC Units in deficit. Each situation is unique; therefore, specific oversight plans may differ from the procedures below. The specific oversight plan will be determined by the President in consultation with the VPFA and responsible VP.

Financial Projections

Four times per year, the RC Unit with a cumulative or annual deficit will produce financial reports for the VPFA and responsible Vice President with written summaries of significant variances.

Mitigation Plan

The RC unit head is responsible for the development and updating of a comprehensive mitigation plan that results in financial solvency within a specified time period (normally not to exceed 3 years) set by the VPFA and the responsible VP. The plan should describe what actions the unit will take to enhance revenues and/or decrease expenses, when those actions will occur and who is responsible for those actions. The mitigation plan should also describe how the proposed actions would impact the unit's ability to work toward the goals outlined in the University's Strategic Plan.

Mitigation Meetings

The RC unit head and unit financial director will meet with the responsible VP and VPFA at least quarterly during a fiscal year. The meetings will include a review of the most recent financial projections and progress on mitigation efforts as outlined in the unit mitigation plan.

Budget Changes

It is anticipated that any excess funds generated from revenue or personnel turnover will fall to reserve (to reduce the deficit). In the event that unanticipated revenue is generated from a new program, the appropriate Vice President may approve some use of these revenues to cover additional unanticipated expenditures or strategic investments.

5. UNH Policy on Internal Fees

Many UNH departments provide services and/or use of space to other UNH departments. The provision of internal services, and the fact that charges may be levied for such services, is appropriate to promote the judicious application of UNH resources. This policy is intended to govern fees charged primarily to internal users where the internal user has no input on the rate being charged.

Application

This policy does not apply to:

- Fees paid by students
- UNH departments with a customer base that is predominantly external. (External users are defined as any entity or person whose financial operations are not recorded in USNH financial records.) In these cases, fee-for-service rates are set considering relevant external industry standards, and may or may not apply those rates to internal departments. (An example is the Whittemore Center Arena).
- Agreements negotiated between parties. For example, Department A negotiates with Department B to provide services for a fee of \$1,000.
- Internal RCM allocations (facilities allocation based on NSF and assessments) go through a separate Central Budget Committee approval process.

Approval Process

The VPFA Office will provide deadlines, forms and policies on internal fees on its website. By March 15 of each year, RC units must submit a complete internal fee inventory to the VPFA Office with the following format and information:

Name of Fee	Responsible Dept.	Description of fee	Reason/ Justification for Fee	Basis of Charge (e.g. per hour, per sheet, etc.)	Current Rate	Proposed Rate (effective 7/1/CY)	% Change

Coordination of the internal fee inventory for each RC unit will be the responsibility of the BSC Director. No internal fee inventory should be sent to the VPFA Office without BSC Director review and approval.

Existing fees that do not increase above normal inflationary levels will be subject to the approval of the VPFA Office. The index used for the inventory update will be posted on the VPFA for each year. Existing fees with proposed increases above inflationary levels or new fees must be submitted to the VPFA Office and accompanied by a rationale for the proposal. The VPFA Office will transmit the proposals to the Central Budget Committee for review and recommendation to President's Cabinet which has final approval. The VPFA Office will communicate with each RC unit about the approval status of all fees submitted. Inflation based on increases in the Higher Education Price Index -[HEPI Index](#)

Reporting and Accountability

Once fees are approved, the VPFA Office will record the fee in an "UNH Internal Fee Inventory" which will be posted on the Budgeting and Financial Planning Website of the VPFA Office ([UNH Budget](#)). The fee inventory will serve as the official record of internal fees and will be used as the primary tool to hold units accountable.

Fee Development

UNH departments providing specific technical or operational services:
UNH departments with a primary purpose of providing, for a fee, specific technical or operational services primarily to internal users, are considered Service Centers. (Examples include Telecommunications, Printing Services, University Instrumentation Center and Mail Services.) Service Centers are governed by Procedure 2-070, Creating a New Service Center; and Procedure 2-071, Establishing a Service Center Billing Rate, both of which can be found in USNH Financial and Administrative Procedures, prepared by the USNH Controller's Office [USNH Financial & Administrative Procedures Manual Chapter 2](#).

Recharge Centers

Recharge Centers may also be found within departments. Recharge Centers reallocate materials costs (excluding salaries and wages) within a department or a limited area of accounts by simply recouping costs related to a particular activity. (An example is a copier shared by more than one department.) Recharge Centers are governed by Procedure 2-072, Creating a New Recharge Center, and Procedure 2-073, Establishing a Recharge Center Rate [USNH Financial & Administrative Procedures Manual Chapter 2](#).

Other UNH departments providing various services:

For UNH departments with a primary purpose of teaching, research, public service, advancement, student services, or general administration supporting those activities, units should determine the incremental costs (labor, supplies, renewal and replacement, and overhead) of providing the goods or services to internal users. A rate should only be charged when:

1. The providing unit will incur material incremental costs as a result of providing the service. This is subject to interpretation by the RC unit but a

guideline that can be used is that in order for a cost to be considered material, it must be greater than \$50 over the course of a year.

2. The service is available to more than one unit. Service with one unit should be negotiated via a memorandum of understanding (MOU). A copy of each MOU should be sent to the VPFA Office for review and recording. Rates should be developed by the responsible Business Service Center (BSC) based on input by the department and approved by the BSC Director and RC Unit head prior to submission to the VPFA Office.

6. RCM Tools

The UNH Budget Office has developed some useful tools to assist RC units in determining the RCM impact on grants and academic programs. These tools are available in Blackboard under UNH Faculty and Staff/UNH Budget Information/Budget Development/Financial Tools.

6.1 Grant Analyzer

This tool calculates the financial affect of a new grant on an RC unit over the life of the grant.

6.2 Academic Course Analysis Tool

This tool calculates net tuition and the break-even enrollment for an academic year or summer undergraduate course based on user inputs.

6.3 New Program Budget

This tool is used to calculate the estimated financial affect of a new undergraduate or graduate program. The template includes nine years of analysis.

6.4 Budget Construction Worksheet

This tool is used to calculate the estimated financial affect of a new undergraduate academic program. The template includes six years of analysis.

7. Policy and Procedure for Establishing New Positions

This policy and set of procedures is intended to clarify the approval process for new positions.

Policy

All new positions not included in an RC units' strategic plan require the approval of the RC unit head and Vice President for Finance and Administration Office unless otherwise stated. New positions should not be created to the detriment of an RC unit's ability to fund non-salary expense at an appropriate level. As part of the strategic planning process, the VPFA Office, each RC unit and their respective VP Office will review salary expense as a component of the unit budget and available funding.

Procedure for approval of on-going new positions

A request for approval must be sent to the UNH VPFA Office and is to include the following:

- A description of how the position advances the programmatic needs of the unit
- A short-term and long-term funding plan that documents how the position and related expenses will be funded, either through additional revenue or expense reallocation
- Additional approval. Permanent positions that are created within areas that are funded via assessments, and require an increase in the assessment rate, also require the approval of the President with review of the Central Budget Committee.
- The VPFA Office will respond to the requestor, with approval or denial.
- If approved, the requestor is to submit a Position Description Questionnaire (PDQ) and associated documents to UNH HR for formal classification review. (Note: Faculty, Librarian, Academic Administrator, and Principal Administrator positions do not require a PDQ.)
- Upon classification, a position number will be issued and the BSC will be notified of the classification and the assigned salary range. If the first quartile of the range exceeds the estimated/approved budget amount by \$5,000, then the unit must submit a revised funding plan for approval as described above.

Exceptions

1. New permanent faculty and librarian positions require the approval of the Provost.
2. New permanent research faculty positions require the approval of both the Vice President for Research and the Provost.

3. An RC unit administrator (or designee) or VP can create term, temporary, hourly and grant positions. (Grant positions may only be used in conjunction with sponsored grants or contract and may not be funded via the general fund.)
4. If a new position is supported by the MIS fund (1UK042), appropriate approval by the Vice Chancellor of Planning and Budget is required.
5. The transfer of one position from one RC unit to another or between fund groups is not considered a new position for the receiving RC unit.
6. A reclassification of an existing position which results in change of 3 salary ranges or more will require the submittal of a funding plan for approval.
7. This policy does not apply to graduate positions.

Filling the Position

After the position is classified, a unit may advertise the position. Appropriate Human Resource and Affirmative Action policies for filling the position must be followed.

Definitions

A grant position is supported by externally funded grants or contracts. These may be permanently budgeted positions.

A temporary appointment is defined as an appointment with temporary funding for a specified period of time.

A Term position is a temporary appointment to a position (position may have permanent funding) with a maximum duration of five years. A Term appointment is benefits-eligible if the appointment continues at least one year. Term appointments may be renewed annually.

Appendix A- UNH Service Units under RCM

Service Units Funded by Facilities Assessment (square footage)

Facilities Services- Energy & Campus Development (E&CD)	<ul style="list-style-type: none"> • E&CD Administration • Campus Planning • Design & Construction • Energy & Utilities • Repairs and Renovations (General & ‘Greater Good’)
Facilities Services- Operations & Maintenance	<ul style="list-style-type: none"> • Facilities Administration & Operations • Automotive Services • Municipal Services • Academic Housekeeping • Maintenance Contracts • Zone Maintenance • Grounds and Events • Lock Shop • Central Receiving/Stock Room

Service Units are funded by percentage of selected revenue streams (net tuition, F&A cost recovery, state appropriations, mandatory fees/room/board, and other revenue). Not all programs listed within each administrative RC unit are centrally supported; many are self-supporting or funded through grants and contracts

General Administration	<ul style="list-style-type: none"> • President’s Office • Advancement <ul style="list-style-type: none"> ○ Communications ○ Alumni Affairs ○ Advancement Services ○ UNH Foundation • Finance and Administration <ul style="list-style-type: none"> ○ Office of the VP for Finance & Administration ○ Human Resources ○ Central Administration BSC ○ Business Services
Institutional Fund	<ul style="list-style-type: none"> • Support to USNH (Controller’s Office, IT, Purchasing, Disbursement Services, Chancellor’s Office, Internal Audit) • Legal • Insurance

Information Technology	<ul style="list-style-type: none"> • IT Administration • Academic Technology • Enterprise Computing Group (MIS and Data Center) • Help Desk • Workstation Support
Academic Affairs	<ul style="list-style-type: none"> • Office of the Provost and Executive Vice President for Academic Affairs <ul style="list-style-type: none"> ○ Academic Affairs BSC ○ Faculty Development ○ Faculty Scholars ○ Faculty Senate ○ Affirmative Action • Undergraduate Education <ul style="list-style-type: none"> ○ ROTC ○ Center for International Education (CIE) ○ Discovery Programs ○ Honors Program ○ Center for Teaching Excellence ○ Undergraduate Research Opportunity Program (UROP) ○ International Research Opportunities Program (IROP) ○ University Writing Center ○ Institutional Research & Assessment • Graduate School • Outreach Education • Diversity Program & President's Commissions • Office of Sustainability
Library	
Student and Academic Services	<ul style="list-style-type: none"> • Office of the VP Student & Academic Services <ul style="list-style-type: none"> ○ Business Service Center • Residential Life • Enrollment Management <ul style="list-style-type: none"> ○ Admissions ○ Financial Aid ○ Registrar's Office ○ University Advising & Career Center ○ Disability Services for Students ○ Center for Academic Resources (CFAR) ○ International Students & Scholars ○ Orientation & First Year Programs ○ Multicultural Student Affairs

	<ul style="list-style-type: none"> ○ Upward Bound ○ Talent Search ● University Police, Security & Dispatch ● Student Activities ● Judicial & Mediation Program ● SHARPP ● Academic Achievement & Support Services ● Parents' Association ● Greek Affairs
Research	<ul style="list-style-type: none"> ● Office of the Senior Vice Provost for Research ● Office of Sponsored Research(including Animal Resource Office) ● Environmental Health & Safety ● Instrumentation Center ● Research Computing ● Interoperability Lab ● Office of Research Partnerships & Commercialization (includes NH Innovation Research Center, NH EPSCoR Program, Intellectual Property Management)

Appendix B - RCM Allocation Methodology – Historical View

The following chart outlines the changes to the RCM methodology from inception to today.

Revenues

Category	Centralized System – Pre FY01	RCM System FY01 – FY06	RCM System FY07 – FY11	RCM System – FY12 and beyond
Undergraduate Net Tuition	Received by Central Administration and not reallocated	<ul style="list-style-type: none"> • Library receives 2% of net tuition. • DCE receives 15% of prior year non matriculated student tuition. • Remainder allocated to academic units based on weighted credit hours taught. Averaged over 2 years and weighted based on expense per credit hour. • Inco courses assigned to Academic Affairs. • Special programs (ESL and study away receive gross tuition directly) 	<ul style="list-style-type: none"> • Library receives 2.5% of gross tuition. • Academic Affairs receives 2.5% of gross tuition. • Outreach Education and Summer Session receives 15% of prior year non matriculated student tuition. • Remainder allocated to academic units based on weighted credit hours taught. Averaged over 2 years and weighted based on expense per credit hour. • Inco courses assigned to RC unit teaching course • Special program credit hours (ESL and study away programs) added to credit hour allocation base beginning in FY08. 	<ul style="list-style-type: none"> • Undergraduate Gross Tuition & Financial Aid allocated to units based on weighted credit hours taught using prior 2 calendar year credit hour average (for UNH-Durham only). • % of UNH-Durham and UNH-Manchester Undergraduate Net Tuition allocated to Central Administration after the fact. • Credit Hour weightings adjusted from FY07-FY11 system.
Graduate Net Tuition	Most received by Central Administration and not reallocated. Some designated programs allowed to keep revenues	<ul style="list-style-type: none"> • Library receives 2% of gross tuition. • All remaining revenues directed to unit of matriculation, financial aid the responsibility of unit of matriculation. Intercollege program (MA in Environmental Ed and PHD in NRESS) revenues flow to Graduate School. Administrative costs funded and remainder allocated to unit of instruction based on credit hours taught. • Center for Graduate and Professional Studies revenues flow to unit of instruction. 10% allocated to UNHM and 7% allocated to graduate school. Overhead allocation made to UNHM. 	<ul style="list-style-type: none"> • Library receives 2.5% of gross tuition. • Academic Affairs receives 2.5% of gross tuition. • All remaining revenues directed to unit of matriculation, financial aid the responsibility of unit of matriculation. Intercollege program (MA in Environmental Ed and PHD in NRESS) revenues flow to Graduate School. Administrative costs funded and remainder allocated to unit of instruction based on credit hours taught. • Center for Graduate and Professional Studies revenues flow to unit of instruction. 2.5% allocated to Academic Affairs, 10% allocated to UNHM and 7% allocated to graduate school. Overhead allocation made to UNHM 	<ul style="list-style-type: none"> • Graduate Gross Tuition & Financial Aid flows directly to unit of matriculation. (credit hours not weighted) <ul style="list-style-type: none"> ○ Exception: Intercollege is manually allocated to units based on credit hours • % of UNH-Durham and UNH-Manchester Graduate Net Tuition allocated to Central Administration after the fact.
Summer Tuition & January Term Net Tuition	Net revenue allocated to units engaging in activity	<ul style="list-style-type: none"> • 2% of tuition allocated to Library. • 15% of prior year revenues allocated to DCE. • Remainder of tuition allocated to units based on 	<ul style="list-style-type: none"> • 2.5% of tuition allocated to Library • 2.5% of tuition allocated to Academic Affairs. • 15% of prior year revenues allocated to Outreach 	<ul style="list-style-type: none"> • Net tuition allocated to unit based on credit hours taught (not weighted). • % of UNH-Durham and UNH-Manchester Summer Session & January Term

		<p>weighted credit hours taught.</p> <ul style="list-style-type: none"> • Special programs (Math Institute, ESL, Writing Institute, Washington Internship) receive tuition directly. 	<p>Education and Summer Session.</p> <ul style="list-style-type: none"> • Remainder of undergraduate tuition allocated to units based on weighted credit hours taught including special undergraduate programs. • Remainder of graduate tuition (including special programs) flows to directly to unit of instruction. 	<p>tuition allocated to Central Administration after the fact.</p>
Continuing Education Net Tuition (AY)	Net revenue allocated to units engaging in activity	<ul style="list-style-type: none"> • 2% of tuition allocated to Library. • 15% of prior year revenues allocated to DCE. • Remainder of tuition allocated to units based on weighted credit hours taught. • Special programs (Math Institute, ESL, Writing Institute, Washington Internship) receive tuition directly. 	<ul style="list-style-type: none"> • 2.5% of tuition allocated to Library • 2.5% of tuition allocated to Academic Affairs. • 15% of prior year revenues allocated to Outreach Education and Summer Session. • Remainder of undergraduate tuition allocated to units based on weighted credit hours taught including special undergraduate programs. • Remainder of graduate tuition (including special programs) flows to directly to unit of instruction. 	<ul style="list-style-type: none"> • Net tuition allocated to unit based on weighted credit hours taught using prior 2 calendar year credit hour average. • % of UNH-Durham and UNH-Manchester Continuing Education (AY) Net Tuition allocated to Central Administration after the fact.
Differential Tuition	Received by unit of activity	No change from Centralized System	<ul style="list-style-type: none"> • 2.5% of tuition allocated to Library • 2.5% of tuition allocated to Academic Affairs. • Remainder to RC unit 	<ul style="list-style-type: none"> • Differential tuition flows directly to the unit. • % of differential tuition allocated to Central Administration after the fact.
Mandatory Fees, Room & Board and Sales of Auxiliary Services Revenue	Received by unit of activity	No change from Centralized System	No change from Centralized System	<ul style="list-style-type: none"> • Mandatory fees, room and board revenue flows directly to appropriate RC unit. • % of revenue from Mandatory Student Fees, Room and Board and sales of auxiliary services allocated to Central Administration after the fact. • Exception: Deferred Maintenance Assessment, Technology Fee, Athletics Fee, Student Health Insurance Benefit Plan Fee, SHARRP Fee, Student Activities Fee.
State Appropriations	Appropriation units receive designated share, remainder of revenue received by	<ul style="list-style-type: none"> • Program Allocation Units (PAU's) units receive designated share • approximately 20% to Library • 30% to academic and 	<ul style="list-style-type: none"> • PAUs receive designated share • ~5% to the Library • ~45% to academic and research units based on weighted faculty salaries 	<ul style="list-style-type: none"> • PAUs receive designated share, after % taken off the top and allocated to Central Administration • A portion to Resident Financial Aid, including

	Central Administration and not reallocated	research units based on faculty salaries (excluding graduate students and extension faculty) <ul style="list-style-type: none"> remainder for hold harmless/strategic funds 	(including graduate students and extension faculty). Faculty salaries funded by general funds weighted at 1.0. All others weighted at .5 except graduate students which remain at 1.0. <ul style="list-style-type: none"> Remainder for hold harmless/strategic funds 	ACE; incremented in future years <ul style="list-style-type: none"> Remainder for Central Administration and Strategic Initiatives
F&A Cost Recovery Allocation	<ul style="list-style-type: none"> 13.5% to PI named in grant Various percentages to research centers Remainder to Central Administration. 	<ul style="list-style-type: none"> 13% to PI 66.5% to host unit of grant 18.5% to VP Research 2% to Library Unit share defaults for grants in units other than PI's home unit: <ul style="list-style-type: none"> 5% home/62.5% host for research faculty 15% home/52.5% host for split funded faculty 25% home/42.5% host for instructional faculty 	<ul style="list-style-type: none"> 10% to PI 82% to host unit of grant 5% to VP Research 3% TBD Unit share defaults for grants in units other than PI's home unit: <ul style="list-style-type: none"> 6% home/76% host for research faculty 18% home/64% host for split funded faculty 30% home/52% host for instructional faculty 	<ul style="list-style-type: none"> % to PI % to Central Administration % to host unit of grant Unit share defaults for grants in units other than PI's home unit: <ul style="list-style-type: none"> research faculty split funded faculty instructional faculty
Interest Income	Received by Central Administration	Received by Central Administration used to offset USNH costs	No change from RCM System FY01-FY06	No change from RCM System FY01-FY06
Grants	Received by host unit of grant	No change from Centralized System	No change from Centralized System	No change from Centralized System
Gifts and Endowment Payout	Received by unit designated in gift	No change from Centralized System	No change from Centralized System	No change from Centralized System
Student Fees (e.g., Course fees)	Received by unit offering course	No change from Centralized System	No change from Centralized System	<ul style="list-style-type: none"> Student fee revenue flows directly to appropriate RC unit. % of E&G student fee revenue allocated to Central Administration after the fact.
Other Operating Revenue	Received by unit of activity	No change from Centralized System	No change from Centralized System	<ul style="list-style-type: none"> Other operating revenue flows directly to appropriate RC unit % of unrestricted current funds other operating revenue allocated to Central Administration

Expenses

Category	Centralized System – Pre FY01	RCM System FY01 – FY06	RCM System FY07 – FY11	RCM System – FY12 and beyond
Salaries and Wages	Funded by unit	No change from Centralized System	No change from Centralized System	No change from Centralized System
Fringe Benefits	Funded by institution	Funded by unit	No change from RCM System FY01-FY06	No change from RCM System FY01-FY06

Travel, Equipment, Supplies, and Other Expenses	Funded by unit	No change from Centralized System	No change from Centralized System	No change from Centralized System
Facilities Services Assessment	Only charged to auxiliary units	Charged to most units based on net square footage occupied. Major auxiliaries pay based on consumption	Same as RCM System FY01-FY06 with the exception that all units share in institutional R&R funding	No change from RCM System FY07-FY11
Institutional Overhead	Only charged to auxiliary units	<ul style="list-style-type: none"> • Academic affairs assessment charged to academic units only. • General assessment charged to all units. • Both assessments allocated to units based on 50% personnel expenses (all funds) and 50% revenues (all funds). Revenues exclude: <ul style="list-style-type: none"> • Transfers in • University fund allocations • Revenues for mandatory debt payments • Grant revenues that fund equipment, financial aid, subcontracts and indirect cost expenses • Endowment income 	<ul style="list-style-type: none"> • General assessment charged to all units (academic affairs assessment combined with general assessment) • allocated to units based on 50% personnel expenses (all funds) and 50% revenues (all funds). Personnel expenses exclude: <ul style="list-style-type: none"> • Graduate stipends Revenues exclude: <ul style="list-style-type: none"> • Transfers in • Financial aid • University fund allocations • Revenues for mandatory debt payments • Grant revenues that fund equipment, financial aid, subcontracts and indirect cost expenses • Endowment income 	<ul style="list-style-type: none"> • General Assessment eliminated
Depreciation	Charged to campus	No change from Centralized System	No change from Centralized System	No change from Centralized System

Appendix C- RCM Accounting

Specific Account Codes Used for Allocations and Assessments to RC Units

ALLOCATIONS TO UNITS	
UNH Undergraduate Tuition (AY credit) Allocation	513030 RCM Allocation Undergraduate Tuition
UNH Undergraduate Financial Aid (AY credit) Allocation	722110 RCM Allocation Undergraduate Financial Aid
UNH Graduate Tuition (Intercollege- AY credit)	513020 Intercollege Graduate Tuition Allocation
UNH Graduate Financial Aid (Intercollege- AY credit)	722105 Intercollege Graduate Financial Aid Allocation
UNH Summer Session- Undergraduate & Graduate Tuition Allocation	513010 RCM Allocation Summer Continuing Education Undergraduate Tuition 513015 RCM Allocation Summer Continuing Education Graduate Tuition
UNH Summer Session- Undergraduate & Graduate Financial Aid Allocation	722125 RCM Continuing Education Aid Allocation
UNH January Term- Undergraduate & Graduate Tuition Allocation	513075 RCM Allocation January Term Undergraduate Tuition 513070 RCM Allocation January Term Graduate Tuition
UNH Continuing Education AY- Undergraduate & Graduate Tuition Allocation	513085 RCM Allocation Continuing Education AY Undergraduate Tuition 513080 RCM Allocation Continuing Education AY Graduate Tuition
UNH Continuing Education AY- Undergraduate & Graduate Financial Aid Allocation	722125 RCM Continuing Education Aid Allocation
State Appropriations	520131 State Appropriations- PAU Allocation 520151 State Appropriations- Critical Needs
F&A Cost Recovery	533105 Internal F&A Allocation
Facilities Assessment	760105 RCM Facilities Assessment 760106 RCM Occupancy Assessment-MUB
% OFF THE TOP TO CENTRAL ADMINISTRATION	
UNH & UNHM Undergraduate Net Tuition Off-The-Top Allocation to Central Administration	513090 Undergraduate Net Tuition Allocation to Central Administration
UNH & UNHM Graduate Net Tuition Off-The-Top Allocation to Central Administration	513091 Graduate Net Tuition Allocation to Central Administration

UNH & UNHM Summer Session, January Term, Continuing Education AY Net Tuition Off-The-Top Allocation to Central Administration	513092 Continuing Education Net Tuition Allocation to Central Administration
Mandatory Fees, Room & Board Off-The-Top Allocation to Central Administration	59ZZ90 Sales of Auxiliary Services Revenue Allocation to Central Administration
PAU Off-The-Top Allocation to Central Administration	520131 State Appropriations- PAU Allocation
Other Revenue Off-The-Top Allocation to Central Administration	516Z90 Student Fee Allocation to Central Administration 59ZZ90 Sales of Auxiliary Services Revenue Allocation to Central Administration 570390 Other Operating Revenue Allocation to Central Administration (Note: the Off-the-Top Allocation for Internally Designated Funds Other Revenue will come from the unit E&G fund)
F&A Cost Recovery Allocation to Central Administration	533105 Internal F&A Allocation
Allocation of funding to the central administration units (from Fund 1UURCM/1AURCM to the units)	8i1055 NonMand Tran In-RCM Alloc Cent Admn 8o1055 NonMand Tran Out-RCM Alloc Cent Admn

Appendix D1- Principles and Guidelines for Assignment of Responsibility for Funding and Management of Campus Physical Assets (5/19/11)

PURPOSE

The purpose of this document is to guide future decisions assigning the execution, funding and oversight responsibilities for elements of the core campus physical plant with emphasis on Education and General (E&G) facilities. Given the mixed funding model for Recreational Sports, these facilities, both on the core campus and outside the core campus, are also included.

BACKGROUND

The physical assets of the University include fixed and loose components ranging from utility distribution pipes buried in the ground to bench top laboratory instruments to loose classroom furniture. Facilities Operations and Maintenance (FOM) and Energy and Campus Development (ECD), together provide centralized “facility services” in support of the “physical plant.” Historically, these services have provided centralized management, operation, maintenance, repair, replacement and new construction services of the “built environment” of the campus¹. These services have covered the utility systems, roads, grounds and the common or standard elements of the buildings comprising the campus. The individual colleges, departments and offices, or RC Units have been responsible for loose equipment such as computers, furniture, bench top laboratory instruments and fitness equipment. However, there has been an inconsistent interpretation of the boundary between building components falling within the central facility services responsibility (Central) versus that of the individual units (Unit). Under the Responsibility Centered Management (RCM) accounting structure, clear assignment of management (aka execution), financial and oversight responsibility is needed. This document provides the general principles and guidelines for the assignment of these responsibilities for the management of the physical assets of the University.

GENERAL PRINCIPLES

Under Responsibility Centered Management (RCM), Responsibility Center Units (RCUs) receive revenue based on teaching and research activity and in turn pay for the cost of operating the RCU. Since the RCU’s are part of the larger University, some services such as Human Resources, Purchasing and Admissions are consolidated and provided by the central administration, The individual units are charged for these centralized services through the RCM funding model.

Operation, maintenance repair replacement and new construction of the campus physical plant has been a long-standing centrally provided service. Academic Units are charged for the Net

¹ The campus IT organization provides voice and data system management, operation, maintenance, repair, replacement and new installations up to and including the outlet plug. This paper excludes central IT systems.

Assignable Square Feet (NASF) of space they occupy. In return, utilities, housekeeping, grounds, operation and maintenance, repair, renovation and new construction services are provided by the central facility service organizations (currently Facility Operations and Maintenance (FOM) and Energy and Campus Development (ECD).)

Under the current RCM implementation, a single NASF rate is charged to all academic or Education and General (E&G) units for facility services. This rate intentionally socializes the cost for facility services across all academic units rather than individual units being assessed the actual cost of facility services for the buildings they occupy.

In addition to the academic buildings, administrative buildings and student support buildings, the University is comprised of a variety of outdoor facilities associated with Athletics and Recreational Sports. Under the RCM model, facility services for these outdoor facilities are provided by the central facility service organizations. Outdoor facilities associated with agricultural programs are managed by the College of Life Science and Agriculture and under RCM are charged a lower rate. The reason for this lower rate is that the COLSA provides most of the facility services.

Where responsibility for facility services is centralized, FOM and ECD, must define and advocate for the necessary financial resources to deliver such services. When the financial resources allocated by the University, based upon funds received from the NASF rate charge and other allocations, are insufficient, FOM and ECD, in consultation with the campus units, are charged with prioritizing resource assignment in the best interest of the University as a whole. This will likely mean that the priorities of each individual RCU will not be fully satisfied. Conversely, where RCUs retain responsibility, they are able to assign financial and other appropriate resources so as to best satisfy their individual priorities.

CENTRAL RESPONSIBILITY AND CENTRALLY FUNDED

Common Elements: The magnitude of common building and infrastructure elements on campus warrants centralized management, operation, maintenance, repair and replacement to ensure consistency, adherence to codes and campus standards and cost efficiencies. Common elements include foundations, structure, envelop, interior partitions, lighting, electrical, plumbing and HVAC systems normally found in most buildings regardless of purpose.

Built-In Elements: Equipment and systems that are part of *purpose-built* buildings serve the general education and research activities of the University. Such equipment and systems typically include specific utility services, ventilation or other provisions that are designed and constructed as part of the building. This equipment and or these systems are inherent to certain types of buildings and are closely supported, if not integrated into or with the building's common elements. Management, operation, maintenance, repair and replacement is an extension of the management, operation, maintenance, repair and replacement of the Common Elements and thus best provided by the central facility services organization. Examples include fume hoods in chemistry buildings, lockers in fitness centers and autoclaves in biology buildings.

LOCAL RESPONSIBILITY AND LOCALLY FUNDED

Dedicated or Specialized Equipment and Systems: Specialized equipment or systems that are “one-of” or very limited in number and dedicated to specialized functions or purposes are best managed by the unit most closely associated with or interested in the performance of those functions or purposes. Where such equipment or systems require specialized skills from a unique contractor or vendor, the unit is often the most appropriate and best positioned to coordinate and oversee such service. Examples include free standing autoclaves, theatre rigging systems, bridge cranes and water management (temperature & quality) systems for aquatic research labs.

Loose Equipment and Furnishings: Loose equipment, tools, measurement devices, instruments, fitness equipment, etc. used in labs, studios, athletic events and venues, fitness facilities, art studios, loose seating in classrooms, office and lab furniture and furnishings, etc. are user or program specific. Management, operation, maintenance, repair and replacement is performed by the unit controlling the space.

DEFINITIONS

Unit: As used in this paper, an RCU that is charged for space it uses or occupies and in turn receives facility services from the central facility service organizations

Central: The central units, primarily Facility Operations and Maintenance (FOM) and Energy and Campus Development (ECD) that provide facility services to the campus.

Operations: Day to day operation of the physical plant including purchase or generation and distribution of utility services, monitoring proper operation and adjustment of building control systems, etc. Work in this category often overlaps with maintenance and vice versa.

Maintenance: Systematic day to day work to preserve the useful life and/or control the deterioration of the physical facilities, i.e., structures, systems, equipment, pavement, grounds. This includes: a.) Scheduled repetitive work such as housekeeping and grounds keeping, and trash pickup and removal; b.) Periodic scheduled work (preventative maintenance) to provide adjustment, cleaning, filter and belt changes, lubrication, and routine inspections of equipment or systems; c.) Other periodic work that preserves the useful life of the physical plant and other work required by normal use such as periodic inspection, testing or certification of systems (e.g. pressure vessel inspection), work required to maintain warranties, and very minor recurring repairs (e.g., door knobs, screen doors, light bulbs, etc) which do not extend the useful life of the underlying asset or have an expected useful life less than 5 years. Also, emergency repairs necessitated by one-time natural or human events (such as storm, fire, flood, accident) which would not have required repair or replacement had the event not occurred

Renewal: Repair or replacements of systems and components to extend the life and/or restore systems to their intended function which are made prior to the end of the original estimated useful life of the system or component. Renewal work has an expected life cycle of at least five years. Renewal work, often referred to as repair, is further divided into minor and major repair for management purposes. Minor repairs are funded through the FOM annual operating budget and generally considered an extension of normal maintenance activities. Major repair work on E&G facilities are funded through the R&R budget and for auxiliary facilities through either the

operating budget or from reserves. As a current working guideline, repairs with an estimated cost of less than \$5000 are considered minor.

Replacement: Removal and installation of new systems or major components (e.g. a large air handler in a laboratory building) when the existing system or component has reached the end of its useful life. Funding is similar to that for major repairs.

FUTURE ISSUES

As new elements of our campus physical plant are identified the above principles will guide the assignment of responsibility to either the local unit or to central service providers. Where issues cannot be resolved between the central facility organization leadership and their counterparts in the various RC units, such unresolved issues will be raised to the next level (Provost/Vice President.) In the event the VPFA and his/her counterpart VP's are unable to resolve an issue, the matter will be referred to the President for his direction.

As an additional measure to improve visibility of the centrally managed maintenance, repair and replacement efforts, on an annual basis, a review of the preventative maintenance needs and resources associated with our physical plant be presented to SARRC (Space Allocation, Repair and Renovation Committee) concurrent with the annual Institutional R&R plan. This will provide the SARRC members which include all of the Vice Presidents, with a comprehensive view of our ability to maintain, repair and replace the elements of the physical plant assigned to the central service providers. This will improve the visibility of any gaps between requirements and resources and insure our scarce resources are being assigned consistent with the overall priorities of the campus.

A detailed list of individual items and their assignments will be maintained by the central facility service providers and posted at an appropriate web page.

Appendix D2- EXECUTION AND FUNDING MATRIX

EQUIPMENT OR SYSTEM	CATEGORY	EXECUTION		FUNDING		OVERSIGHT/COMPLIANCE				NOTES
		CENTRAL	UNIT	CENTRAL	UNT	ECD	FOM	EHS	OTHER	
Audio Systems-Classroom AV Systems	Built in elements	x		x						IT supports classroom technology packages
Audio Systems-Stereo Systems in PCAC classrooms	Dedicated or specialized	x		x						IT supports classroom technology packages
Autoclaves, Large (built in)	Built in elements	x		x			x			Annual EHS Functional certification required if used to treat infectious waste. See also Steam Generator
Autoclaves, small (portable)	Dedicated or specialized		x		x		x			Benchtop units . EHS functional certification when used to treat infectious waste
Basketball Backboard rigging system	Dedicated or Specialized		x		x			x		EHS Oversees annual safety inspection
Biological Safety Cabinets	Dedicated or specialized		x		x		x			Annual EHS safety certification
Bleacher System-Lundholm Gym	Built in elements	x		x						
Boilers & Pressure Vessels	Common Elements	x		x		x		x		FOM & ECD coordinate periodic 3rd party inspections
Boulder Field turf	Outdoor Facilities	x		x						
Bridge cranes, hoists & davits	Dedicated or specialized		x		x		x			EH&S Oversees safety certification and operator training is maintained.
Building Foundations, Structure, and Envelope	Built in elements	x		x						E&G Units. RCM defines funding responsibility for Auxiliary Units
Building General HVAC Systems	Built in elements	x		x			x			E&G Units. RCM defines funding responsibility for Auxiliary Units. EHS may provide IAQ oversight as needed. Excludes window AC units and specialty systems addressed elsewhere
Building General Interior Finishes, Walls, Stairs, Lighting,	Built in elements	x		x						E&G Units. RCM defines funding responsibility for Auxiliary Units
Building General Interior Mechanical, Electrical and Plumbing Systems	Built in elements	x		x						E&G Units. RCM defines funding responsibility for Auxiliary Units
Building System- Lab electrical distribution and outlets	Built in elements	x		x						Benchtop and overhead service outlets

Appendix D2- EXECUTION AND FUNDING MATRIX

EQUIPMENT OR SYSTEM	CATEGORY	EXECUTION		FUNDING		OVERSIGHT/COMPLIANCE				NOTES
		CENTRAL	UNIT	CENTRAL	UNT	ECD	FOM	EHS	OTHER	
Building System-Compressed air including compressor & distribution piping	Built in elements	x		x						Located in labs & maintenance shop buildings
Building System-Lab Benchtop Gas (i.e. natural gas)	Built in elements	x		x						Special license required to work on gas piping
Building Systems-Exhaust hoods for welding, cooking, autoclaves, etc.	Built in elements	x		x						Single purpose exhaust hoods, ductwork, fans, etc. but integrated into building HVAC
Building Systems-R.O. Water	Built in elements	x		x						Building system serving multiple labs.
Building Systems-Standby Power distribution & outlets	Built in elements	x		x						Emergency power systems required by code are part of the common elements of a building. Standby power systems provide power for critical loads such as low temp freezers.
Classroom seating-Fixed	Built in elements	x		x						
Classroom Seating-Loose. Registrar Controlled Classroom	Loose equipment and furnishings		x		x					Responsibility for loose classroom seating is not assigned. The working group considers the Registrar as the unit responsible.
Classroom Seating-Loose. Unit Controlled Classroom	Loose equipment and furnishings		x		x					
Compressed Air System-Art Studios including compressor and distribution piping	Built in elements	x		x						
Door Hardware-Card key access system	Dedicated or specialized		x		x					Should we have a single campus system with central management?
Dust Collection System-Farr located in Art Studios (may be the same as the sawdust collection system also listed)	Dedicated or specialized		x		x					Recent sawdust collector replacement was funded by R&R
EHS Haz & Rad Waste Storage Modules	Dedicated or specialized	x		x						
Electrical outlets (standard)	Common Elements	x		x						General purpose and standby power outlets, not special purpose outlets for

Appendix D2- EXECUTION AND FUNDING MATRIX

EQUIPMENT OR SYSTEM	CATEGORY	EXECUTION		FUNDING		OVERSIGHT/COMPLIANCE				NOTES
		CENTRAL	UNIT	CENTRAL	UNT	ECD	FOM	EHS	OTHER	
Electrical Systems-Stand alone equipment for power conditioning	Dedicated or specialized		x		x	x		x		Specialized equipment or systems serving one or two labs. ECD & FOM provide oversight of connections to building electrical for code compliance.
Electrical Systems-UPS Power Systems	Dedicated or specialized		x		x					RCC and Data Center. May be others
Elevators & lifts	Common Elements	x		x				x		FOM oversees annual inspections & certification
Environmental Chambers (including alarms)	Built in elements	x		x						Central is not responsible for notifying faculty of an alarm condition. This must be managed by the units.
Exterior Grounds, Roads, Walks, Bridges, Utility Systems, Central Utility Plants	General Infrastructure	x		x						Excludes specific Outdoor Facilities and Ag property managed by COLSA within the core campus
Eye Wash & Emergency Shower Stations-Built in	Built in elements	x		x			x			EH&S testing as required
Fume Hoods	Built in elements	x		x			x			Annual EHS safety certification
Furnace-Bronze Casting Forge (Art Dept)	Dedicated or specialized		x		x					
Generator-Standby Power for COLSA aquatic research area at Hatchery and Ritzman	Dedicated or specialized	x			x					Managed as part of campus-wide generator maintenance program although dedicated to a specific research program. FOM maintains. ECD pays for fuel.
HVAC System- Indoor Pool	Built in elements	x		x						RecSports pays full RCM rate for indoor pool.
HVAC System-Art Gallery & Gallery Storage	Built in elements	x		x						Specialized temp & humidity control system, but built-in. Although special purpose, similarity of the system to other HVAC systems suggests central funding and execution.
HVAC System-Clean room suite	Built in elements	x		x						Integrated into James Hall system
HVAC Systems-Animal Facilities	Built in elements	x		x					x	Conant and Rudman. Integrated into building systems. Although serving a specialized purpose, similarity to other HVAC systems suggests central funding and execution. Animal Resource Office oversight

Appendix D2- EXECUTION AND FUNDING MATRIX

EQUIPMENT OR SYSTEM	CATEGORY	EXECUTION		FUNDING		OVERSIGHT/COMPLIANCE				NOTES
		CENTRAL	UNIT	CENTRAL	UNT	ECD	FOM	EHS	OTHER	
HVAC-Air Scrubbers (24 units) in sculpture and ceramics studios (Art Dept)	Dedicated or specialized									Need further definition to assign. COLA and central facilities service providers to resolve.
HVAC-Window/portable AC units	Loose equipment and furnishings		x		x		x	x		New installations must be approved by SARRC. FOM & EHS responsible for campus regrigerant management & reporting. Unit is responsible for operation, maintenance, replacement
Ice Makers-lab & food service	Dedicated or specialized		x		x					FOM & EHS responsible for campus refrigerant management & reporting. Unit is responsible for operation, maintenance and replacement including any dedicated water filtration.
Kiln-Bronze Casting Burnout(Art Dept)	Dedicated or specialized		x		x					
Lab Equipment-Stand alone equipment to provide specialized lab services including lighitng, air filtration, etc.	Dedicated or specialized		x		x	x	x	x		Specialized equipment or systems serving one or two labs. ECD provides oversight of connections to building electrical,potable water and sewer systems for code compliace. EHS provides health & safety oversight as required.
Lab benches and casework, built in	Built in elements	x		x						
Lab Equipment-Animal Cage Washers	Dedicated or specialized		x		x				x	Animal Resource Office oversight
Lab Equipment-Built in Large Glassware Washers	Built in elements	x		x						
Lab Equipment-CiE Fluid Labs Pump and fixed piping	Dedicated or specialized		x		x					Serves a single lab
Lab Equipment-Concrete cure room temp & humidity system	Built in elements	x		x						Located in Kingsbury. Considered built-in similar to environmental chambers in Rudman
Lab Equipment-Drying Ovens	Dedicated or specialized		x		x					
Lab Equipment-Hydraulic presses in CE labs	Dedicated or specialized		x		x					Includes hydraulic pumps, piping, & presses. Central provides power to the pump

Appendix D2- EXECUTION AND FUNDING MATRIX

EQUIPMENT OR SYSTEM	CATEGORY	EXECUTION		FUNDING		OVERSIGHT/COMPLIANCE				NOTES
		CENTRAL	UNIT	CENTRAL	UNT	ECD	FOM	EHS	OTHER	
Lab Equipment-Stand alone equipment for lab gasses	Dedicated or specialized		x		x		x			Specialized equipment or systems serving one or two labs including regulators, manifolds & local piping.
Lab Equipment-Stand alone equipment for water filtration	Dedicated or specialized		x		x	x		x		Specialized systems serving one or two labs. ECD & FOM provides oversight of connections to building potable water and sewer systems for code compliace.
Lab Equipment-Stand Alone Small Glassware Washers	Dedicated or specialized		x		x					
Lab Furniture- Stools, loose benches & work tables. Open and research labs.	Loose equipment and furnishings		x		x					Follows loose classroom seating-central if registrar controls lab, unit if not.
Lab Furniture- Stools, loose benches & work tables. Registrar-controlled Labs	Loose equipment and furnishings	x		x						Follows loose classroom seating-central if registrar controls lab, unit if not.
Life Safety-Data Center & Research Computing Center Fire Suppression Systems	Dedicated or specialized		x		x					Need to verify assignment of responsibility is clearly understood by all parties to insure life safety code compliance.
Lighting Systems-Theatre Stage Lighting	Dedicated or specialized		x		x					Set lighting systems and components
Lockers-Indoor Pool	Built in elements	x		x						RecSports pays the full RCM rate for the indoor pool; associated lockers would be treated the same as other centrally funded lockers.
Lockers-Musical Instrument, team, band uniform, general purpose except RecSports	Built in elements	x		x						Central provides basic lockers suited to the purpose. Units fund upgrades or enhancements if desired. Example would be higher quality lockers for intercollegiate teams.
Lockers-RecSports Snively	Built in elements	x		O&M	R&R					
Lower Field turf	Outdoor Facilities	x		x						
Mooridian Field artificial surface	Outdoor Facilities	x		x						
Musical Instruments including pianos	Loose equipment and furnishings		x		x					
Outdoor Facility-Mendums Pond Recreational Area	Outdoor Facilities		x		x					Not in the core campus area. RecSports fully funds all costs.
Outdoor Field Artificical Surface & Fence-Bremner Field	Outdoor Facilities	x		O&M	R&R					RecSports is not charged the R&R portion of the RCM NASF rate. Major repairs or renovations to RecSports facilities are funded directly by RecSports.

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EQUIPMENT OR SYSTEM	CATEGORY	EXECUTION		FUNDING		OVERSIGHT/COMPLIANCE				NOTES
		CENTRAL	UNIT	CENTRAL	UNT	ECD	FOM	EHS	OTHER	
Outdoor Field Artificial Surface & Fence-Memorial Field	Outdoor Facilities	x		O&M	R&R					RecSports is not charged the R&R portion of the RCM NASF rate. Major repairs or renovations to RecSports facilities are funded directly by RecSports.
Outdoor Field Artificial Surface & Fencing-Student Recreation Field	Outdoor Facilities	x		O&M	R&R					RecSports is not charged the R&R portion of the RCM NASF rate. Major repairs or renovations to RecSports facilities are funded directly by RecSports.
Outdoor Lightng-Tennis courts	Outdoor Facilities	x		O&M	R&R					RecSports is not charged the R&R portion of the RCM NASF rate. Major repairs or renovations to RecSports facilities are funded directly by RecSports.
Outdoor Lighting-Bremner Field	Outdoor Facilities		x	O&M	R&R					Service provided by MUSCO under contract managed by RecSports but funded by central
Outdoor Lighting-Memorial Field	Outdoor Facilities		x	O&M	R&R					Service provided by MUSCO under contract managed by RecSports but funded by central
Outdoor Lighting-Student Recreation Field	Outdoor Facilities		x	O&M	R&R					Service provided by MUSCO under contract managed by RecSports but funded by central
Paint Spray Booth-Art Department	Dedicated or specialized		x		x			x		
Pallet lifter-1000 lb (Art Dept)	Loose equipment and furnishings		x		x					
Phone system-Outdoor Emergency (Blue Light System)	Common Elements	x		x						IT provides voice connection.
Pipe Organ-Bratton Recital Room	Dedicated or specialized		x		x					

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Pool- Indoor Filtration & Water Chemistry Systems	Dedicated or specialized	x		x						RecSports pays full RCM rate for indoor pool.
Pool-OutdoorFiltration & Water Chemistry Systems	Outdoor Facilities		x	R&R	O&M					RecSports Facility. RecSports Operates. Maintenance by ECD & FOM staffs. RecSports charged for chemicals.
Public Address System-Campus-wide Emergency Announcement System	Dedicated or specialized	x		x						So far, the donor is providing annual inspection. Campus provides lift for access
Public Address Systems-Fixed (Whittemore, Field house, etc	Dedicated or specialized		x		x					Except campus-wide emergency announcement system
Rainwater Capture/Graywater System	Built in elements	x		x						James Hall and perhaps the new business school
Refrigeration and floor cooling system-Whittemore Ice	Dedicated or specialized	x		O&M	R&R					RecSports Facility
Refrigerators & freezers, free standing	Loose equipment and furnishings		x		x		x	x		FOM & EHS responsible for campus regrigerant management & reporting
Roofs Systems-James Hall Green Roofs	Dedicated or specialized		x		x					Unit if part of an experimnet or demonstation project with removable trays supporting the plant life.
Sawdust Collection System-Woodworking Art Studio	Dedicated or specialized		x		x					At Service Building. May be same as Dust Control system also listed. System was recently replaced with R&R dollars
Scoreboards-indoor & outdoor	Dedicated or specialized		x		x					

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		CENTRAL	UNIT	CENTRAL	UNT	ECD	FOM	EHS	OTHER	
Soccer field turf	Outdoor Facilities	x		x						Athletics facility
Stadium Seating-Fixed	Outdoor Facilities	x		x						Athletics facility
Stadium Seating-Portable	Outdoor Facilities		x		x					
Steam Generator-Clean Steam	Built in elements	x		x						Generates clean steam for large autoclaves.
Tanks-Hatchery fish tanks, water chillers, pumps	Dedicated or specialized		x		x					
Tanks-Ocean Engineering Tanks, pumps, & accessories	Built in elements	x		x						Water plant personnel check water quality since large pool is used for diver training.
Tennis Court Playing Surface	Outdoor Facilities	x		O&M	R&R					RecSports facility
Theatre Lighting Systems-House lights	Built in elements	x		x						

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Theatre Rigging System, Johnson Theatre	Dedicated or specialized		x		x	x	x			ECD current provides oversight. COLA schedules and funds the annual inspection and pays for any maintenance. Should be EHS Oversight
Theatre seating, Johnson & Hennesey	Built in elements	x		x						
Wittmore Dasher Boards & Glass	Dedicated or specialized		x		x					