

**Responsibility Center Management (RCM) Model - Updated for FY2025**  
**OUTLINE FORMAT WITH OBJECT CODE AGGREGATIONS**  
**TO BE USED FOR BEN REPORTING ON GRANTS & CONTRACTS EXCLUSIVELY**

|    | Description                                | Object Codes Included                                                                                                                                                                                                                                                                                                                                                            | 1C Parent   | Comments |
|----|--------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------|
| 1  | <b>REVENUES &amp; TRANSFERS</b>            |                                                                                                                                                                                                                                                                                                                                                                                  |             |          |
| 2  | <b>DIRECT REVENUES:</b>                    |                                                                                                                                                                                                                                                                                                                                                                                  |             |          |
| 3  | <b>TUITION &amp; FEES:</b>                 |                                                                                                                                                                                                                                                                                                                                                                                  |             |          |
| 4  | Traditional UG Degree Programs             | 4100,4105                                                                                                                                                                                                                                                                                                                                                                        | K157        |          |
| 5  | Undergraduate Tuition Guar Adj             | 4104                                                                                                                                                                                                                                                                                                                                                                             |             |          |
| 6  | <b>Traditional Undergraduate Tuition</b>   | <b>Sum rows 4-5</b>                                                                                                                                                                                                                                                                                                                                                              | <b>K001</b> |          |
| 7  | Undergraduate Summer Tuition               | 4110,4112,4115                                                                                                                                                                                                                                                                                                                                                                   | K002        |          |
| 8  | Undergrad Special Tuition                  | 4102,4119                                                                                                                                                                                                                                                                                                                                                                        | K163        |          |
| 9  | Graduate & Prof Tuition (pre-FY07)         | 4101,4103,4111,4113                                                                                                                                                                                                                                                                                                                                                              | K126        |          |
| 10 | PhD Programs                               | 4106,4116                                                                                                                                                                                                                                                                                                                                                                        | K158        |          |
| 11 | Professional & Other Degree Programs       | 4107,4117                                                                                                                                                                                                                                                                                                                                                                        | K159        |          |
| 12 | Certificate & Non-Degree Programs          | 4108,4118                                                                                                                                                                                                                                                                                                                                                                        | K160        |          |
| 13 | <b>Graduate, Prof &amp; Other Tuition</b>  | <b>Sum rows 7-12</b>                                                                                                                                                                                                                                                                                                                                                             | <b>K127</b> |          |
| 14 | <b>Tuition</b>                             | <b>Sum rows 6,13</b>                                                                                                                                                                                                                                                                                                                                                             | <b>K005</b> |          |
| 15 | <b>General Fee</b>                         | <b>4131,4132</b>                                                                                                                                                                                                                                                                                                                                                                 | <b>K007</b> |          |
| 16 | Special Programs                           | 4120-4129                                                                                                                                                                                                                                                                                                                                                                        | K006        |          |
| 17 | Room & Board                               | 4210,4220                                                                                                                                                                                                                                                                                                                                                                        | K022        |          |
| 18 | Other Fee Income                           | 4130,4133-4136,4138,4139,414x                                                                                                                                                                                                                                                                                                                                                    | K008        |          |
| 19 | <b>Special Program &amp; Other Fees</b>    | <b>Sum rows 16-18</b>                                                                                                                                                                                                                                                                                                                                                            | <b>K128</b> |          |
| 20 | <b>Fees</b>                                | <b>Sum rows 15,19</b>                                                                                                                                                                                                                                                                                                                                                            | <b>K129</b> |          |
| 21 | <b>TUITION &amp; FEES</b>                  | <b>Sum rows 14,20</b>                                                                                                                                                                                                                                                                                                                                                            | <b>K009</b> |          |
| 22 | <b>COMMONWEALTH APPROPRIATION:</b>         |                                                                                                                                                                                                                                                                                                                                                                                  |             |          |
| 23 | Commonwealth Approp - Resource Pool        | 4610                                                                                                                                                                                                                                                                                                                                                                             |             |          |
| 24 | Commonwealth Approp - Schools/Centers      | 4830                                                                                                                                                                                                                                                                                                                                                                             |             |          |
| 25 | <b>COMMONWEALTH APPROPRIATION</b>          | <b>Sum rows 23-24</b>                                                                                                                                                                                                                                                                                                                                                            | <b>K130</b> |          |
| 26 | <b>INVESTMENT INCOME:</b>                  |                                                                                                                                                                                                                                                                                                                                                                                  |             |          |
| 27 | <b>AIF Investment Income</b>               | <b>4196,4710,4716,4717,4810,4993</b>                                                                                                                                                                                                                                                                                                                                             | <b>K010</b> |          |
| 28 | SIF Investment Income                      | 4700,4703,4706-4708,4720,4730,<br>4740,4750,4754-4758,4760,4770                                                                                                                                                                                                                                                                                                                  | K011        |          |
| 29 | TIF Investment Income                      | 4780,4783                                                                                                                                                                                                                                                                                                                                                                        | K123        |          |
| 30 | <b>Other Investment Income</b>             | <b>Sum rows 28-29</b>                                                                                                                                                                                                                                                                                                                                                            | <b>K131</b> |          |
| 31 | <b>Inv Inc Before Overhead &amp; Admin</b> | <b>Sum rows 27,30</b>                                                                                                                                                                                                                                                                                                                                                            | <b>K012</b> |          |
| 32 | Overhead & Admin - Investment              | 4790-4795                                                                                                                                                                                                                                                                                                                                                                        | K013        |          |
| 33 | <b>INVESTMENT INCOME</b>                   | <b>Sum rows 31-32</b>                                                                                                                                                                                                                                                                                                                                                            | <b>K015</b> |          |
| 34 | <b>GIFT INCOME:</b>                        |                                                                                                                                                                                                                                                                                                                                                                                  |             |          |
| 35 | Gift Income - Regular                      | 1230,1231,1237-1239,1780-1783,<br>4400,4401,4404,4406,4410,4420,<br>4704,4994-4996                                                                                                                                                                                                                                                                                               | K091        |          |
| 36 | Gift Income Reclassification               | 4811,4813,4814                                                                                                                                                                                                                                                                                                                                                                   | K017        |          |
| 37 | <b>Gift Income Before Overhead</b>         | <b>Sum rows 35-36</b>                                                                                                                                                                                                                                                                                                                                                            | <b>K018</b> |          |
| 38 | Overhead - Gifts                           | 4402,4405                                                                                                                                                                                                                                                                                                                                                                        | K019        |          |
| 39 | <b>GIFT INCOME</b>                         | <b>Sum rows 37-38</b>                                                                                                                                                                                                                                                                                                                                                            | <b>K020</b> |          |
| 40 | <b>SPONSORED PROGRAM REVENUE:</b>          |                                                                                                                                                                                                                                                                                                                                                                                  |             |          |
| 41 | Sponsored Programs - Total                 | 4600,4601,4620,4822,4827                                                                                                                                                                                                                                                                                                                                                         | K139        |          |
| 42 | Sponsored Programs - ICR (F&A)             | 5510,5511                                                                                                                                                                                                                                                                                                                                                                        | K113        |          |
| 43 | <b>SPONSORED PROGRAM REVENUE</b>           | <b>Sum rows 41-42</b>                                                                                                                                                                                                                                                                                                                                                            | <b>K021</b> |          |
| 44 | <b>OTHER INCOME:</b>                       |                                                                                                                                                                                                                                                                                                                                                                                  |             |          |
| 45 | Sales & Services                           | 4211,4221,4300,4310,4320-4322,<br>4330,4331,4340,4350,4360,4361,<br>4370,4371,4380,4381,4398,4399                                                                                                                                                                                                                                                                                | K023        |          |
| 46 | Miscellaneous Other Income                 | 4900,4901,4910-4915,<br>4918-4921,4990,4999                                                                                                                                                                                                                                                                                                                                      | K024        |          |
| 47 | Revenue Suspense                           | 9300,9401-9499                                                                                                                                                                                                                                                                                                                                                                   | K025        |          |
| 48 | Undefined Revenue                          | 4000-99,4109,4114,4137,4150-69,<br>4192-93,4197,4200-09,4212-19,<br>4222-99,4301-09,4311-19,4323-29,<br>4332-39,4341-49,4351-59,4362-69,<br>4372-79,4382-97,4407-08,4411-19,<br>4421-99,4502-99,4602-09,4611-19,<br>4621-99,4718-19,4723-29,4733-39,<br>4743-49,4753,4763-69,4774-79,<br>4784-89,4796-99,4800-09,4815-19,<br>4834-38,4841-99,4902-09,4916-17,<br>4922-89,4997-98 | K034        |          |
| 49 | <b>OTHER INCOME</b>                        | <b>Sum rows 45-48</b>                                                                                                                                                                                                                                                                                                                                                            | <b>K026</b> |          |
| 50 | <b>DIRECT REVENUES</b>                     | <b>Sum rows 21,33,39,43,49</b>                                                                                                                                                                                                                                                                                                                                                   | <b>K102</b> |          |

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|     | Description                           | Object Codes Included      | 1C Parent   | Comments |
|-----|---------------------------------------|----------------------------|-------------|----------|
| 51  | <b>TRANSFERS:</b>                     |                            |             |          |
| 52  | Subvention - Program Regular          | 4831                       |             |          |
| 53  | Subvention - One Time                 | 4832                       |             |          |
| 54  | Subvention - Student Aid              | 4833                       |             |          |
| 55  | <b>University Subvention</b>          | <b>Sum rows 52-54</b>      | <b>K028</b> |          |
| 56  | <b>Funding From Allocated Costs</b>   | <b>5806-5809,5811,5813</b> | <b>K032</b> |          |
| 57  | General Resource Transfers In         | 4820                       |             |          |
| 58  | General Resource Transfers Out        | 4825                       |             |          |
| 59  | <b>General Resource Transfers</b>     | <b>Sum rows 57-58</b>      | <b>K133</b> |          |
| 60  | University Bank Transfers             | 4839                       |             |          |
| 61  | Final Year-End Adjustments            | 4840                       | K122        |          |
| 62  | Inter-Entity Equity Transfers         | 4823,4824                  | K162        |          |
| 63  | Other Tfrs & Overhead on Other Funds  | 4195,4409,4709,5283,5509   | K030        |          |
| 64  | Account Balance Transfers             | 4991                       | K031        |          |
| 65  | <b>Bank &amp; Other Transfers</b>     | <b>Sum rows 60-64</b>      | <b>K134</b> |          |
| 66  | <b>Resource Transfers</b>             | <b>Sum rows 59,65</b>      | <b>K142</b> |          |
| 67  | <b>TRANSFERS</b>                      | <b>Sum rows 55,56,66</b>   | <b>K033</b> |          |
| 68  | <b>TOTAL REVENUES &amp; TRANSFERS</b> | <b>Sum rows 50,67</b>      | <b>K103</b> |          |
| 69  | <b>EXPENDITURES</b>                   |                            |             |          |
| 70  | <b>DIRECT EXPENDITURES:</b>           |                            |             |          |
| 71  | <b>COMPENSATION:</b>                  |                            |             |          |
| 72  | Standing Faculty                      | 5010                       |             |          |
| 73  | Academic Administrative               | 5056                       |             |          |
| 74  | Scholarly Leave (no EB)               | 5030                       |             |          |
| 75  | Extra Services                        | 5052-5055                  | K036        |          |
| 76  | Allowances Academic (PT EB)           | 5057                       |             |          |
| 77  | Non-standing Faculty                  | 5011                       |             |          |
| 78  | Non-standing Faculty (PT EB)          | 5020                       |             |          |
| 79  | Non-NRSA Postdocs (PT EB)             | 5042,5047,5062,5063        | K037        |          |
| 80  | Non-NRSA Postdocs (PD EB)             | 5064,5065                  | K170        |          |
| 81  | Postdoc NRSA Fellow (no EB)           | 5043                       |             |          |
| 82  | Grad Student Appointments (no EB)     | 5040,5041,5044,5048        | K038        |          |
| 83  | Grad Student Appts - Summer (PT EB)   | 5049,5070                  | K039        |          |
| 84  | Educational/Pre-doc Fellows (no EB)   | 5046                       | K076        |          |
| 85  | Academic Salary Reserve               | 5180                       |             |          |
| 86  | <b>Academic Salaries</b>              | <b>Sum rows 72-85</b>      | <b>K040</b> |          |
| 87  | Professional Staff                    | 5100,5102                  | K041        |          |
| 88  | Support Staff                         | 5112,5114                  | K043        |          |
| 89  | Unionized Staff                       | 5120,5126                  | K045        |          |
| 90  | Allowances Professional (PT EB)       | 5104                       |             |          |
| 91  | Temp/PT (PT EB)                       | 5130,5134                  | K047        |          |
| 92  | College Work Study (no EB)            | 5139                       |             |          |
| 93  | Non-Academic Salary Reserve           | 5181-5183                  | K048        |          |
| 94  | Disaster Relief Payment (no EB)       | 5149                       |             |          |
| 95  | Payroll Suspense                      | 9501                       |             |          |
| 96  | HUP, CHOP & Other Salaries & Wages    | 5140-5142                  | K050        |          |
| 97  | <b>Non-Academic Salaries</b>          | <b>Sum rows 87-96</b>      | <b>K051</b> |          |
| 98  | <b>Salaries</b>                       | <b>Sum rows 86,97</b>      | <b>K052</b> |          |
| 99  | Employee Benefits - Full Time         | 5190,5193                  | K053        |          |
| 100 | Employee Benefits - Part Time         | 5191                       |             |          |
| 101 | Employee Benefits - Post Doc          | 5197                       |             |          |
| 102 | Employee Benefits - Post Doc External | 5198                       |             |          |
| 103 | HUP, CHOP & Other Employee Benefits   | 5192,5196                  | K054        |          |
| 104 | <b>Employee Benefits</b>              | <b>Sum rows 99-103</b>     | <b>K055</b> |          |
| 105 | <b>TOTAL COMPENSATION</b>             | <b>Sum rows 98,104</b>     | <b>K056</b> |          |

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|     | Description                                | Object Codes Included                                                                                                                                                                            | 1C Parent   | Comments |
|-----|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------|
| 106 | <b>CURRENT EXPENSE:</b>                    |                                                                                                                                                                                                  |             |          |
| 107 | Travel & Entertainment                     | 520x,521x                                                                                                                                                                                        | K057        |          |
| 108 | Supplies & Minor Expense                   | 5220-5223,5226-5229,523x,5240-5242,5244,5245,5249,57xx                                                                                                                                           | K058        |          |
| 109 | Non-Capitalized Equipment                  | 5224,5225,5243                                                                                                                                                                                   | K059        |          |
| 110 | Rentals & Leases                           | 525x                                                                                                                                                                                             | K060        |          |
| 111 | Communications & Computing, Internal       | 5261-5263,5265,5266,5274,5307,5309-5311                                                                                                                                                          | K061        |          |
| 112 | Communications & Computing, External       | 5260,5264,5267-5269,5270-5273,5275,5306,5308                                                                                                                                                     | K062        |          |
| 113 | Professional & Other Services              | 5300-5305,5312-5342,5344-5349,5375,5376                                                                                                                                                          | K063        |          |
| 114 | Operations & Maintenance                   | 5400-5407,5409-5453                                                                                                                                                                              | K064        |          |
| 115 | Other Current Expense                      | 5247,5248,5279-5281,5284-5291,5293,5294,5299,5343,5350-5359,5361                                                                                                                                 | K065        |          |
| 116 | Current Expense Suspense                   | 9500,9502-9599                                                                                                                                                                                   | K066        |          |
| 117 | Undefined Expense                          | 5000-09,5012-19,5021-29,5031-39,5058-61,5066-69,5071-99,5105-09,5118-19,5128-29,5136-38,5143-48,5150-79,5184-89,5195,5198,5199,5276-78,5362-74,5377-99,5454-99,5507-08,5512-99,5607-98,5814-5999 | K086        |          |
| 118 | <b>CURRENT EXPENSE</b>                     | <b>Sum rows 107-117</b>                                                                                                                                                                          | <b>K067</b> |          |
| 119 | <b>CAPITAL TRANSACTIONS:</b>               |                                                                                                                                                                                                  |             |          |
| 120 | Principal Repayment                        | 2700,2701,2704,2783-2785                                                                                                                                                                         | K114        |          |
| 121 | Interest Expense                           | 5603,5604                                                                                                                                                                                        | K115        |          |
| 122 | <b>Debt Service</b>                        | <b>Sum rows 120-121</b>                                                                                                                                                                          | <b>K116</b> |          |
| 123 | Capital Funding Transfers                  | 4821                                                                                                                                                                                             |             |          |
| 124 | Capital Gift Reclass                       | 4812                                                                                                                                                                                             |             |          |
| 125 | <b>Capital Funding</b>                     | <b>Sum rows 123-124</b>                                                                                                                                                                          | <b>K117</b> |          |
| 126 | Internal Principal Borrowing               | 2780-2782                                                                                                                                                                                        | K118        |          |
| 127 | Equipment & Other Capital                  | 181x,1820-1840,1849-1852,1858-1860,1870-1881,1889,2702,2703,2786,2787,4500,4501,4826,4828,5408,5600-5602,5605,5606                                                                               | K119        |          |
| 128 | <b>Other Capital Transactions</b>          | <b>Sum rows 126-127</b>                                                                                                                                                                          | <b>K120</b> |          |
| 129 | <b>CAPITAL TRANSACTIONS</b>                | <b>Sum rows 122,125,128</b>                                                                                                                                                                      | <b>K121</b> |          |
| 130 | <b>STUDENT AID:</b>                        |                                                                                                                                                                                                  |             |          |
| 131 | <b>Traditional Undergrad Aid</b>           | 4170,4171,4181,4194                                                                                                                                                                              | <b>K135</b> |          |
| 132 | PhD Student Aid                            | 4172,4173                                                                                                                                                                                        | K166        |          |
| 133 | Other Degree Student Aid                   | 4174,4175,4183                                                                                                                                                                                   | K167        |          |
| 134 | Other Student Aid                          | 4176,4177,4180,4182,4184-4191,4198,4199,5360                                                                                                                                                     | K168        |          |
| 135 | <b>Grad, Prof and Other Aid</b>            | <b>Sum rows 132-134</b>                                                                                                                                                                          | <b>K136</b> |          |
| 136 | <b>STUDENT AID</b>                         | <b>Sum rows 131,135</b>                                                                                                                                                                          | <b>K078</b> |          |
| 137 | <b>DIRECT EXPENDITURES Before Exp Cr</b>   | <b>Sum rows 105,118,129,136</b>                                                                                                                                                                  | <b>K105</b> |          |
| 138 | Expense Credits                            | 5500-5506                                                                                                                                                                                        | K080        |          |
| 139 | <b>NET DIRECT EXPENDITURES</b>             | <b>Sum rows 137-138</b>                                                                                                                                                                          | <b>K106</b> |          |
| 140 | OVERHEAD - SPONSORED PROGRAMS              | 5246,5282,5292,5295-5298                                                                                                                                                                         | K082        |          |
| 141 | <b>ALLOCATED COST &amp; SPACE CHARGES:</b> |                                                                                                                                                                                                  |             |          |
| 142 | Allocated Cost Charges                     | 5801,5802,5804,5805,5810,5812                                                                                                                                                                    | K164        |          |
| 143 | Space Charges                              | 5800,5803                                                                                                                                                                                        | K083        |          |
| 144 | <b>ALLOCATED COST &amp; SPACE CHARGES</b>  | <b>Sum rows 142-143</b>                                                                                                                                                                          | <b>K085</b> |          |
| 145 | <b>TOTAL EXPENDITURES</b>                  | <b>Sum rows 139,140,144</b>                                                                                                                                                                      | <b>K107</b> |          |
| 146 | <b>RCM OPERATING (SURPLUS)/DEFICIT</b>     | <b>Sum rows 68,145</b>                                                                                                                                                                           | <b>K108</b> |          |

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|-----|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------|
| 147 | <b>CASH EFFECT - OTHER ACTIVITY:</b>        |                                                                                                                                     |                  |                 |
| 148 | Cash & Cash Equivalents                     | 1111-1199                                                                                                                           | K144             |                 |
| 149 | Accounts Receivable                         | 120x-122x,1232,124x-129x                                                                                                            | K145             |                 |
| 150 | Prepaid Expenses & Deferred Charges         | 13xx                                                                                                                                | K147             |                 |
| 151 | Inventories                                 | 14xx                                                                                                                                | K161             |                 |
| 152 | Due from Related Entities                   | 15xx                                                                                                                                | K150             |                 |
| 153 | Loans Receivable                            | 16xx                                                                                                                                | K146             |                 |
| 154 | Investments                                 | 1700-1779,1784-1789,4701,4702,<br>4705,4711-4715,4721,4722,4731,<br>4732,4741,4742,4751,4752,4759,<br>4761,4762,4771-4773,4781,4782 | K149             |                 |
| 155 | Investment in Subsidiaries                  | 1790                                                                                                                                | K148             |                 |
| 156 | Construction in Progress                    | 19xx                                                                                                                                | K154             |                 |
| 157 | Accounts Payable & Accrued Expenses         | 20xx,21xx,22xx,23xx,24xx,256x                                                                                                       | K151             |                 |
| 158 | Deferred Income                             | 250x-255x                                                                                                                           | K153             |                 |
| 159 | Advances & Agency Funds                     | 26xx,28xx                                                                                                                           | K152             |                 |
| 160 | Balance Sheet Tfrs & Other Adjustments      | 1861-1869,4403,4829,4992,5699                                                                                                       | K155             |                 |
| 161 | <b>CASH EFFECT - OTHER ACTIVITY</b>         | <b>Sum rows 148-160</b>                                                                                                             | <b>K112</b>      |                 |
| 162 | <b>CURRENT YEAR CASH POSITION (SUR)/DEF</b> | <b>Sum rows 146,161</b>                                                                                                             |                  |                 |
| 163 | <b>PRIOR YEAR CASH POSITION (SUR)/DEF</b>   | 0001 or the calculated amount                                                                                                       |                  |                 |
| 164 | <b>CUMULATIVE CASH POSITION (SUR)/DEF</b>   | <b>Sum rows 162-163</b>                                                                                                             |                  |                 |

Template 1C is to be used when reporting exclusively on Grants & Contracts and URFs. It treats Overhead on Sponsored Programs (i.e., Grant & Contract Overhead Charges) as an expenditure, rather than a contra-revenue.

See also Template 1A, which is to be used when reporting on all fund groups together or for funds other than Grants & Contracts and URFs.

Prior to FY2004, there was a Template 1B for Designated Investment Income Funds, which suppressed gifts to endowment funds.