

**INSTRUCTIONS FOR USE OF EXPENDITURE ACTIVITY CODES**

**1. Classification of Expenditures by Activity**

The classification of expenditures by activity reflects the purpose of the expenditures; it shows the aspect of college-District operations benefited by the expenditure. Generally, all activities are classified as either instructional or administrative and support. Some expenditures may directly benefit more than one activity and are properly allocable to more than one activity. Expenditures allocable to one or more activities may include any combination of objects of expenditure, such as salaries, fringe benefits, supplies, other operating expenses, and capital outlay. Activity code classifications are consistent statewide and are taken from the California Community College's Budget and Accounting Manual.

**2. Instructional Activities**

<u>Major Activity Code</u>	<u>Activity Classification</u>
010000	Agriculture and Natural Resources
020000	Architecture and Environmental Design
040000	Biological Sciences
050000	Business and Management
060000	Communications
070000	Computer and Information Science
080000	Education
090000	Engineering and Related Technologies (Industrial Technologies)
100000	Fine and Applied Arts
110000	Foreign Language
120000	Health
130000	Consumer Education and Home Economics
140000	Law
150000	Humanities (Letters)
160000	Library Science
170000	Mathematics
180000	Military Studies
190000	Physical Sciences
200000	Psychology
210000	Public Affairs and Services
220000	Social Sciences
300000	Commercial Services
490000	Interdisciplinary Studies
590000	Instructional Staff--Retirees' Benefits and Retirement Incentives

Expenditures incurred for instructional activities are classified by controlling accounts 0100 through 5900 as shown above. The direct costs of classroom instruction are recorded by discipline within activities 0100 through 4900. Costs of instruction include expenses incurred in offering credit and noncredit courses approved either individually or as a part of some larger program by the Chancellor's Office. Also included are the operating and support costs of those coordinators, supervisors, and departmental chairpersons whose duties are directly related to specific instructional activities.

Activity 5900, Instructional Staff-Retirees' Benefits and Retirement Incentives, includes expenditures on behalf of retired faculty and prepayments for retirement incentives and benefits that cannot be identified to specific disciplines. Examples of these payments could be to a state retirement system, to a self-insurance fund, joint powers authority or private insurer. Activity 5900 is to be used only to record amounts expended for a district's share of retirees' health and other post-employment benefits (OPEB) costs and for retirement incentive pay for instructors, and instructional aides whose salaries qualified for inclusion as salaries of classroom instructors (*CCR §59204*).

### 3. **Administrative and Support (Non-instructional) Activities**

The District is required to record expenditures incurred for Administrative and Instructional Support Activities within major activity classifications 600000 through 790000 are listed below. Recorded costs must include the expenses of providing various non-instructional services to students, faculty, and the community necessary to achieve the function of the institution. The District's budgeting and accounting system maintains expenditure detail by major, intermediate and minor reporting categories.

<u>Major Activity Code</u>	<u>Activity Classification</u>
60000	Instructional Administration and Instructional Governance
61000	Instructional Support Services
62000	Admissions and Records
63000	Student Counseling and Guidance
64000	Other Student Services
65000	Operation and Maintenance of Plant
66000	Planning, Policymaking, and Coordination
67000	General Institutional Support Services
68000	Community Services and Economic Development
69000	Ancillary Services
70000	Auxiliary Operations
71000	Physical Property and Related Acquisitions
72000	Long-Term Debt and Other Financing
73000	Transfers, Student Aid, and Other Outgo
79000	Appropriation for Contingencies

Details on the District's activities codes can be found on the Chart of Accounts on the District Office Accounting Department Insite Portal team site.