

What's in a **CODE**?

You just received a group of contracts (or payroll information) for people working in your division. How do you know if that position is coded correctly? What does the budget codes mean, why do you need to know, and how do you find out?

The source for the following is the NCCCS Accounting Procedures Manual, Section 3, available on the web through the NCCCS web site. Certain key pages are cited that you may wish to read later.

For starters, here's a sample part-time instructional budget code in Occupational Extension: 11-310-21301-8680-97.

If a budget code begins with a 0, it's state funds. (Think of Self Supporting budget, which is typically 01-XXX-XXXX.) If it begins with a 1, it's state funds (as in the OCCU code above), and if a 2, it's county funds. (See pp. 1-3 in the APM.)

The second set of numbers is the Purpose Code. For your OCCU budget, that number will be either 310 (instruction) or 311 (support). For ABE or ESL, 321. For ASH & GED, 322, and so on. Likewise, each of the Business & Industry programs will have distinctive Purpose Codes, as will curriculum and other areas of the college. (See pp. 12-15 in the APM.)

The third set of numbers determines whether the funds are for staff, instruction, postage, duplicating, supplies, travel, or whatever. In the OCCU code above, the 21301 indicates a part-faculty line item; 21300 is full-time faculty. Similarly, 21131 is part-time professional staff while 21130 is full-time professional staff, and 21201 is a part-time clerical while 21200 is full-time clerical. (see pp. 46-54 in the APM.) 21900 is contractual services; 2300 in instructional supplies; 23111 is in-state transportation; etc. (See pp. 55ff. in the APM.)

The fourth set of numbers is a department code that is created locally, and each department within the college has its own four-digit budget number. (See p. 84 in the APM.)

The final set of numbers is the Vocational Code. (see pp. 101-104 in the APM.)

Why do you need to know some of this? If you are paying a part-time secretary from an administrative budget line item, 11-422-21301-0400-97, then you are paying from a faculty line item (21301) instead of from secretarial line item (21201). This can distort your instructional costs and your "cost per FTE." The same thing can happen if faculty are missing codes as professional staff, or vice versa.

Aside from paying people from the correct source and properly coding other expenditures, learning the basics of budget codes can help you deal more effectively with your business office. Business office personnel (who deal with these codes all the time) are usually very appreciative when someone else makes an attempt to "speak budget" in terms with which are familiar."

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Questions & Answers...

- **When is the GED test schedule to change?**

The GED test Testing Service is changing the test to reflect the current academic levels of K-12 students. Students must complete requirements for the GED test by the end of 2001 or they must START OVER completely with the new test.

- **Who is on the State Board of Community Colleges?**

The State Board of Community Colleges has 21 members. The governor, the State House of Representatives, and the State Senate each appoint members to the state board.

- **Does the NCCCS have resources and publications available on its web page?**

Publications are available on the system web site at www.ncccs.cc.nc.us/Publications/index.html

- **Where is the NCCCS office located?**

The system office is located in the Caswell Building, 200 West Jones Street, Raleigh.

- **How many students does the North Carolina Community College System serve?**

The 1999-2001 unduplicated headcount showed that the system served 760,764 students: 28% in curriculum and 72% in continuing education.

