

Fiscal TOP to CIP Transition Office Hours

March 23, 2026



What does the Transition Mean?



TOP IS GOING AWAY



CIP IS THE NEW COMMON
FRAMEWORK FOR FISCAL REPORTING
OF INSTRUCTIONAL ACTIVITIES IN THE
CCFS-311Q AND CCFS-311



BUDGET AND ACCOUNTING MANUAL
WILL ALIGN TO THE NEW TWO-DIGIT
PROGRAM AND TWO-DIGIT PROGRAM
OF STUDY CIP CODES WITH TWO
ADDITIONAL DIGITS FOR A TOTAL OF
SIX DIGITS



THE FISCAL STANDARD TIMELINE
REFLECTS FISCAL REPORTING
PROCESS.

What is changing:



Budget and Accounting Manual (BAM) Activity Codes



Title 5 Regulations that reference BAM Activity Codes



MIS Reporting TOP and ASA Codes on EJ03 file

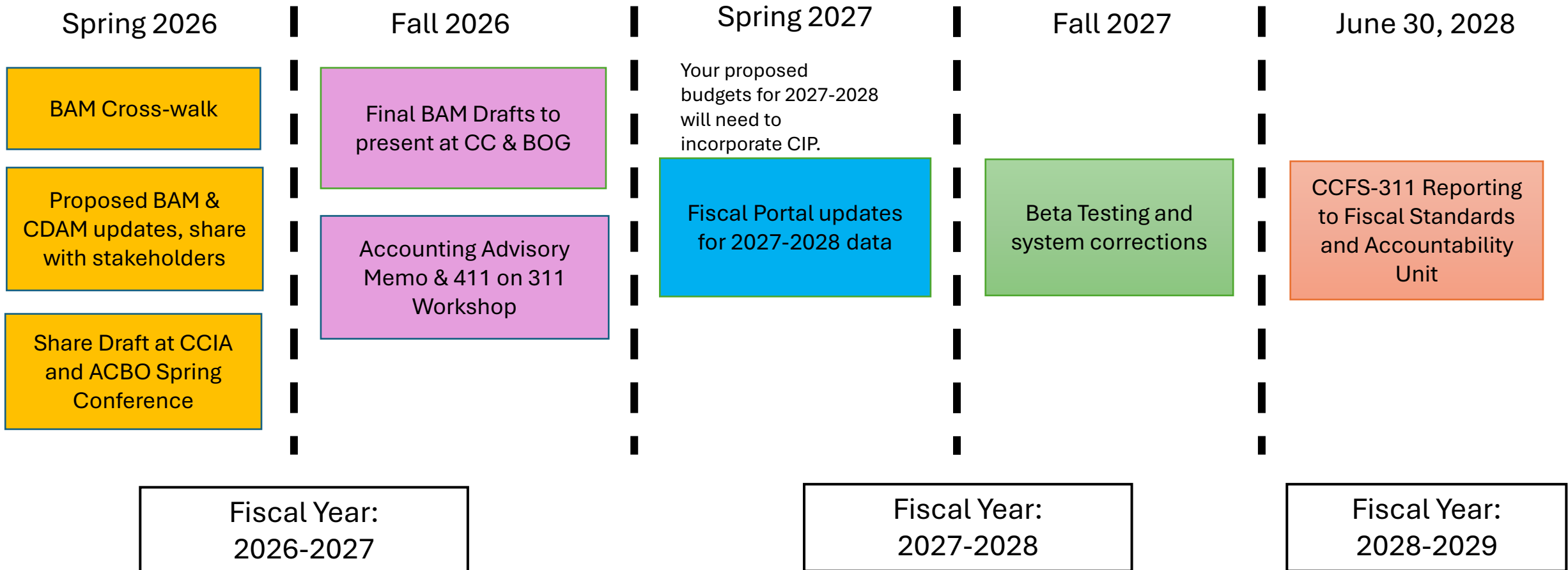


Space Inventory and FUSION TOP/CSS and Program Codes for Room Details

Focus on Fiscal Standards and Accounting Unit

Proposed Timeline

Goal: The California Community Colleges system will be transitioning to the Classification of Instructional programs (CIP) code by **Fall 2027**.



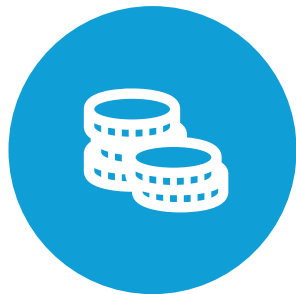
TOPS to CIP FAQs



Question: What is the timeline for the fiscal side of the house?



Answer: Beginning with the 2027-28 CCFS-311 reporting due on October 10, 2028, you will need to report Expenditures by Activity using the new “*Activity Codes*” in the Budget and Accounting Manual.



Question: Will the Budget and Accounting Manual (BAM) change?



Answer: Yes. The Chancellor’s Office is working with the Fiscal Standards and Accountability Committee to update *Chapter 4 – Accounting for Expenditures and Other Outgo* of the BAM with the new *Activity Codes*.

TOPS to CIP FAQs

Question: Will the new *Activity Codes* be the same number as the CIP codes?

Answer: Yes and no. The *Activity Codes* will follow the hierarchy of the CIP Codes starting with the 2-digit program and then the 2-digit program of study.

However, the BAM will not include every program of study down to the exact 6-digit CIP code. The BAM will only utilize the exact 6-digit CIP code for CTE courses.

All non-CTE courses will utilize either a “00” or “99” as the last two digits depending upon the program of study.

TOPS to CIP FAQs

For Example:

Districts could choose to capture expenditures using only 310000 for most activities related to *Parks, Recreation, Leisure and Fitness, and Kinesiology*

But

They will also need the more specific codes highlighted in yellow for CTE programs.

At a minimum, there will be 6 different *Activity Codes* for this Program

310000 Parks, Recreation, Leisure and Fitness, and Kinesiology

310100 Parks, Recreation, and Leisure Studies

310300 Parks, Recreation, and Leisure Facilities Management - CTE

310500 Sports, Kinesiology, and Physical Education/Fitness

310501 Sports, Kinesiology, and Physical Education/Fitness, General

310504 Sport and Fitness Administration/Management - CTE

310505 Exercise Science and Kinesiology

310507 Physical Fitness Technician - CTE

310508 Sports Studies

310599 Sports, Kinesiology, and Physical Education/Fitness, Other

310600 Outdoor Education - CTE

319999 Parks, Recreation, Leisure, Fitness, and Kinesiology, Other

TOPS to CIP FAQs

Question: Do I have to change my chart of accounts?

Answer: Not necessarily **but**, if you don't, you will have to create a crosswalk from your chart to the "*Activity Codes*" in the Budget and Accounting Manual.

Question: How will this change impact the HR MIS reporting?

Answer: Districts will need to change the TOP and ASA number assigned to employees within the HR systems so that the MIS reporting file EJ03 is accurate and properly reflects the *Activity Codes* within the BAM.

TOPS to CIP FAQs

Question: Will this impact the TOP/CSS and Program number assigned to rooms within FUSION?

Answer: Yes. The FUSION team will program in the new *Activity Codes* from the Budget and Accounting Manual. Districts will then be required to update the room information with the new *Activity Code*.

Question: When will Districts be required to update their Space Inventory reports with the new *Activity Codes*?

Answer: The Space Inventory reports that are due in October 2027 must reflect the new *Activity Codes* assigned to each room.

BAM and CCFS-311 Reporting Contacts



Lorena Romero, Director
of Fiscal Standards - BAM
Lromero@cocco.edu



Jubilee Smallwood,
Specialist - CCFS-311
Jsmallwood@cocco.edu

Have feedback? Join the workgroup office hours and share your thought.