ACCOUNTING INTERPRETATION NO. 4

Subject: Instructional Programs versus Cocurricular Activities

The definitions for instruction and cocurricular activities as stated in the School Accounting Manual in Section XI are as follows:

Instruction includes the activities dealing directly with the teaching of pupils. Teaching may be provided for pupils in a school classroom in another location such as in a home or hospital and other learning situations, but not those involving cocurricular activities; it may also be provided through some other approved medium such as television, radio, telephone and correspondence.

Cocurricular activities (experiences) are comprised of the group of school-sponsored activities, under the guidance or supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences, public events or combination of these for such purposes as motivation, enjoyment and improvement of skills ...

Based upon the aforementioned definitions the instructional programs are to include all instructional courses including vocal and instrumental music, physical education (not including athletics), driver education, etc. Cocurricular activities are to include athletics, sponsors for extracurricular activities such as the various classes and clubs, and any general fund assistance to be given in support of the agency funds.