

KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM
BUSINESS PROCEDURES MANUAL

Procedure 1.6
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Effective Date: April 1, 2009

Supersedes: Procedure 1.6 dated August 1, 2002

Applies To: System Office and Colleges

Procedure Responsibility: System Office of Business Services

Accounting Instructions and Memorandums

Section 1.6.1 - General

Section 1.6.2 - System Accounting Instructions (SAI)

Section 1.6.3 - System Accounting Memorandums (SAM)

Section 1.6.1 - General

The KCTCS System Office of Business Services will issue System Accounting Instructions (SAI) and System Accounting Memorandums (SAM) as needed. The SAI's and SAM's will be sent via email to management and staff as appropriate.

The instructions and memorandums will provide information and/or instructions regarding accounting, payroll, accounts payable, purchasing, etc. procedures and/or processes. Each business unit should distribute the memorandum and instructions as needed.

Section 1.6.2 - System Accounting Instructions (SAI)

System Accounting Instructions will be issued for additions, deletions, or changes to the Chart of Accounts.

Section 1.6.3 - System Accounting Memorandums (SAM)

System Accounting Memorandums will be issued for additions, deletions, changes or clarification to business process or procedure. In addition, System Accounting Memorandums may be issued to provide instructions for one time occurrences or instructions that affect only one business unit.

END OF PROCEDURE