

KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
BUSINESS PROCEDURES MANUAL

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Effective Date: April 1, 2009

Supersedes Business Procedure 1.18 dated November 15, 2002

Applies To: System Office and Colleges

Procedure Responsibility: System Office of Business Services and Internal Affairs

## **Professional, Organizational and Curriculum Development Expenses**

Section 1.18.1 – General

Section 1.18.2 – Definition of Expenditures Related to Professional Development

Section 1.18.3 – Definition of Expenditures Related to Curriculum Development

Section 1.18.4 – Definition of Expenditures Related to Organizational Development

Section 1.18.5 – Account Numbers and Descriptions

### **Section 1.18.1 – General**

The KCTCS Board of Regents has requested information on expenditures related to professional, organizational, and curriculum development activities be independently coded for reporting purposes. It is anticipated that the majority of these expenses will be related to travel and meetings. However, speakers, meeting rooms, subscriptions, and other related expenses may also fall within these expense categories and should be included if related. This procedure defines the type of activity that should be included in the expense accounts.

### **Section 1.18.2 – Definition of Expenditures Related to Professional Development**

- A. Professional Development Definition - The expenditures for activities established to increase an individual employee's job-related skills, abilities, and overall work performance. These expenditures would include the activities of both faculty and staff, including administrators.
- B. Activities - This includes personal and professional growth and development opportunities that enhance, evaluate, and motivate employee work performance. Registration, travel, and related expenditures for individual attendance of conferences, seminars, workshops, and organizational and associational meetings are included within this definition.
- C. Supplies and Other Expenses – This includes individual trade magazines, professional journals, and occupational-related subscriptions. Materials and supplies (e.g. how to or reference books) related to an individual's skill enhancement is also considered professional development. Specific examples of professional development would include any course materials purchased and seminars or conferences attended by an individual to maintain licensure, certification, etc.

- D. Expense Distribution - Activities for the direct benefit and current use of the employee are to be charged to the individual's departmental budget, e.g., a person works in the business office, the business office would be charged for the activity. With the exception of Curriculum Development activities, activities crossing units or departments and having a multi-unit effect are considered Organizational Development in definition. Please see section 1.18.4 for the definition of Organizational Development.

### **Section 1.18.3 – Definition of Expenditures Related to Curriculum Development**

- A. Curriculum Development Definition - Expenditures for those activities established to further the pedagogical skills and abilities of faculty. These activities include enrichment through the application of in-service faculty education programs, recitals, retreats, and scholarly academic activities.
- B. Activities - These expenditures include curriculum research and development, application and practice, and the review and evaluation of instructional activities. These activities also include opportunities that enhance the overall teaching-learning experience. Registration, travel, and related expenditures for attendance of conferences, seminars, workshops and in-college departmental faculty meetings dedicated to the future improvement of academic processes are also considered curriculum development. Activities that address any improvements made to current course offerings are to be charged directly to the respective academic department and are considered instruction.
- C. Supplies and Other Expenses - Faculty trade magazines, professional journals, and occupational-related subscriptions are considered professional development and are to be charged to the departmental unit budget.
- D. Expense Distribution - Curriculum development and faculty-related activities that are across individual disciplines beyond college established departments/divisions are considered organizational development and should not be budgeted within the individual instructional unit. Such activities are to have the program classification code of Academic Support and be budgeted accordingly.

### **Section 1.18.4 – Definition of Expenditures Related to Organizational Development**

- A. Organizational Development Definition – Includes expenditures for activities that have a multi-unit or institutional wide effect. These activities are reflective of group activities, and on a broader sense, participation may include a person or persons as the representative for the activity on behalf of the college.

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- B. Activities - Examples include travel and related activities such as institutional accreditation fees, memberships, and dues reflective of the entire department, division, or college as a whole. Activities also include supplies, materials, including stipends to non-employees, and refreshments for an official department or college function.

**Section 1.18.5 – Account Numbers and Descriptions**

The following account number must be used for all Professional, Organizational and Curriculum Development Expenses

<u>Account</u>	<u>Account Name</u>	<u>Account Description</u>
50111	PD – In-State Travel	Expenditures for in-state travel for PD activities (meetings, training, conferences) including registration fees.
50121	PD – Out-of-State Travel	Expenditures for out-of-state travel for PD activities (meetings, training, conferences) including registration fees.
50131	PD – Non-Employee Travel	Expenditures for travel for PD activities (meetings, training, conferences) including registration fees.
50141	PD – Printing	Charges for all PD printing services, excluding printing supplies, duplicating services and forms in compliance with Procedure 4.16.
50151	PD – Duplicating	Charges for all PD duplicating services and supplies.
50191	PD – Honorarium	Payment to a non-KCTCS employee for PD activities or services in compliance with Procedure 3.15.
50221	PD – Consultant	Fees and expenses for PD consultants in compliance with Procedure 4.15.

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50701	PD – Supplies/Materials	Non-instructional PD supplies and materials.
50921	PD – Rental/Meeting Rooms	Rental fees for rooms used for PD activities.
50981	PD – Dues/Memberships	Payment of institutional memberships and dues related to KCTCS PD activities.
50991	PD – Subscriptions	Purchase of newspapers, magazines, periodicals and trade journals for PD use.
50261	PD – Employee Meals and Refreshments	Meals or refreshments for employees for PD activities in accordance with Procedure 1.13.
50241	PD – Guest Meals and Refreshments	Meals or refreshments for guests for PD activities in accordance with Procedure 1.14.

**END OF PROCEDURE**