

KENTUCKY COMMUNITY AND TECHNICAL COLLEGE SYSTEM  
BUSINESS PROCEDURES MANUAL

Business Procedure 1.6  
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Effective Date: September 1, 2009  
Supersedes: Procedure 1.6 dated April 1, 2009  
Applies To: System Office and Colleges  
Procedure Responsibility: System Office of Business Services

## **Accounting Instructions and Memorandums**

### **Sections:**

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 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 the college business officers and System Office managers appropriate.

The instructions and memorandums will provide information and/or instructions for accounting, payroll, and purchasing procedures and/or processes. Each unit should distribute these documents 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, or changes to a business process or procedure. Additionally, System Accounting Memorandums will be issued to provide instructions that affect a single college, multiple colleges, all the colleges, System Office of the System as a whole.

**END OF PROCEDURE**