

Appendix B

University of Kentucky Chart of Accounts Requirements Document Executive Requirements

President

- Improved access to information
 - Information that can be charted over time and compared monthly, quarterly and annually.
 - The ability to track historical pattern of revenue as it comes in, including research dollars and expenditures as they go out.
- The ability to credit co-PI's with their fair share of awards and expenditures.
- The ability to see the timeline between the submission of the proposal and the receipt of award, by funding source.
- The ability of department managers to receive timely, up to date financial reports.
- The ability to analyze space utilization in terms of research awards and expenditures.
- The ability to calculate the ratio of proposals submitted to those awarded.

Provost

- The ability to easily capture information for the system to profile a unit over time – to show investments, productivity, and outcomes for a particular college, department or program.
 - Data to come from the system at this level of detail includes recurring budget and actual, total budget and actual (expenditures, revenue, carryforward), FTE (faculty and staff), enrollments, etc. Also, if there are resources transferred in or out during a particular timeframe, this would be an identifiable source.
- The ability to assess program productivity at various levels in the organization (by degree program, department, individual, etc.) with varying measures (research achievements, enrollments, graduates, instructional time, etc.)
- The ability to credit co-PI's with their fair share of awards and expenditures. This would provide a better ability to recognize research teams/units.
- The ability to analyze grant dollars by faculty member in relation to space utilized.
- The ability to access benchmarking data for purposes of comparison and assessment.
 - The ability to determine a list of most frequently asked questions and answers and maintain these in a data base for easy access and tracking over time.
- The ability to calculate instructional cost at a low level of detail – by program, level of student, level of course and also have the ability to tie types of resources to those costs (i.e., state funds, tuition revenues, etc.)

- The ability to compare our effectiveness in educational outcomes with benchmarks and other institutions in Kentucky (e.g., what does the State get for its money in terms of state appropriations per graduate and how do we rank with the other institutions?).

Executive Vice President – Research

- The ability to have a unique account number for each Research Support fund commitment.
- The ability for departmental users to be able to access their respective accounts (research support and others) on line, on demand.
- The ability to define access/security roles to allow various research personnel to be able to access accounts, reports, data, etc. on line, on demand.
- The ability to report on accounts by college, by department and by expense code.
- The ability to do ad hoc reporting on accounts using a report writing software tool such as Crystal Reports or a query in Microsoft Excel.
- The ability to track multi year commitments by account number or unique commitment number.
- The ability to report on commitments by expense type.
- The ability to calculate incentive/enhancement/activity awards based on data from the financial systems.
- The ability to electronically distribution (push out) reports.
- The ability to retain reporting capabilities provided from today's research database.

Executive Vice President – Health Affairs

- The ability to add new functionality to our management systems or replace independent shadow systems, which vary from department to department.
- The implementation of financial accounting systems for the Clinical Enterprise that are integrated with the human resource systems, budgeting systems, decision support systems and other systems that can produce both management reports and financial reports.
- The ability to produce financial statements prepared for the enterprise and its components on an accrual accounting basis.