



Research Accounting & Analysis **University of Washington**

Grant & Contract Accounting ? Management Accounting & Analysis
Operational Performance Dashboard

December 2003

FY 2004 Quarter 2 (October - December)

Grant and Contract Accounting Mission

As a professional accounting team, our mission is to provide support to the UW Research Community by proactively delivering consistent, accurate and timely financial products and services. We anticipate and creatively respond to the needs of our customers through collaboration and commitment to continuous improvement.

Management Accounting and Analysis Mission

Our mission is to craft a department that anticipates and is responsive to the costing and other informational needs of the campus community. Enhance services by collaboratively analyzing and developing data, methodologies, and policies to maximize flexibility for academic departments while complying with governmental regulations.

Our key processes include:

Accurate Reporting
Timely Invoicing
Full Compliance
Ensure Faculty Effort Certification
Responsible Cash Management
Efficient Recharge Accounting Oversight
Comprehensive Develop and Negotiate Indirect Cost Rates (F&A)

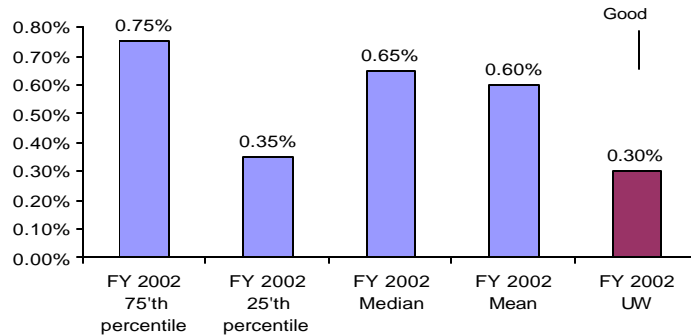
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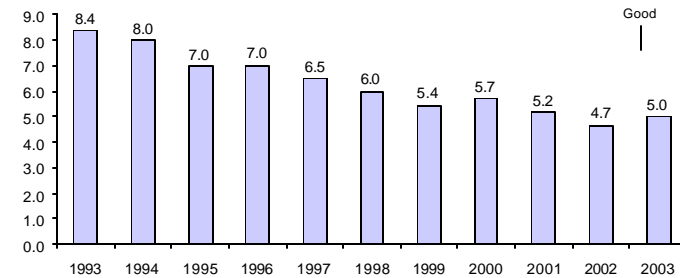
Research Accounting and Analysis

National Benchmark



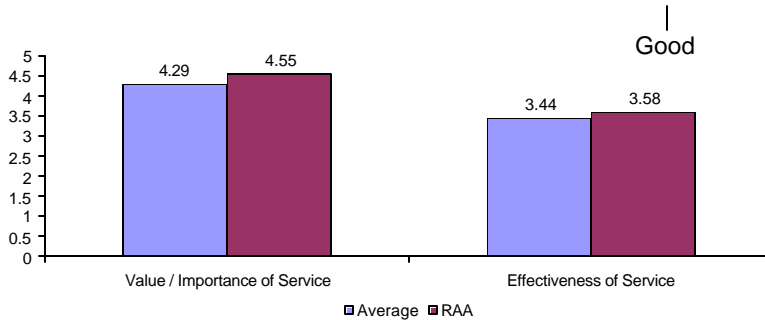
Post-award Administrative Costs as a % of Total Sponsored Project Costs
(Source: Preliminary data from Bearing Point survey, October 2003)

Efficiency



Hours Required to Manage One Budget, FY 1993-2003

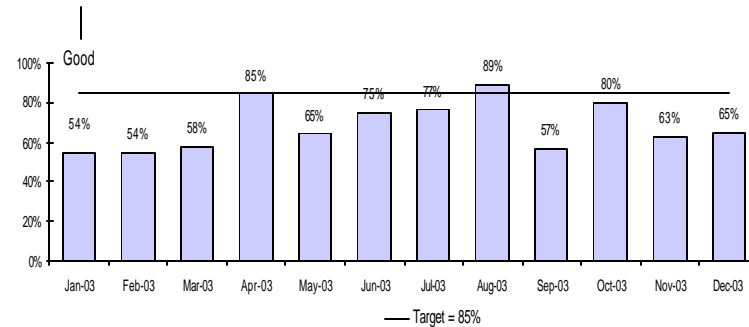
2003 Dean's Report



2003 UW Support Services Assessment Report*
(Average represents Office Ratings from 2003 SSA on a satisfaction scale rating of 1-5)

*A biennial assessment process administrative units.

Change - FSR



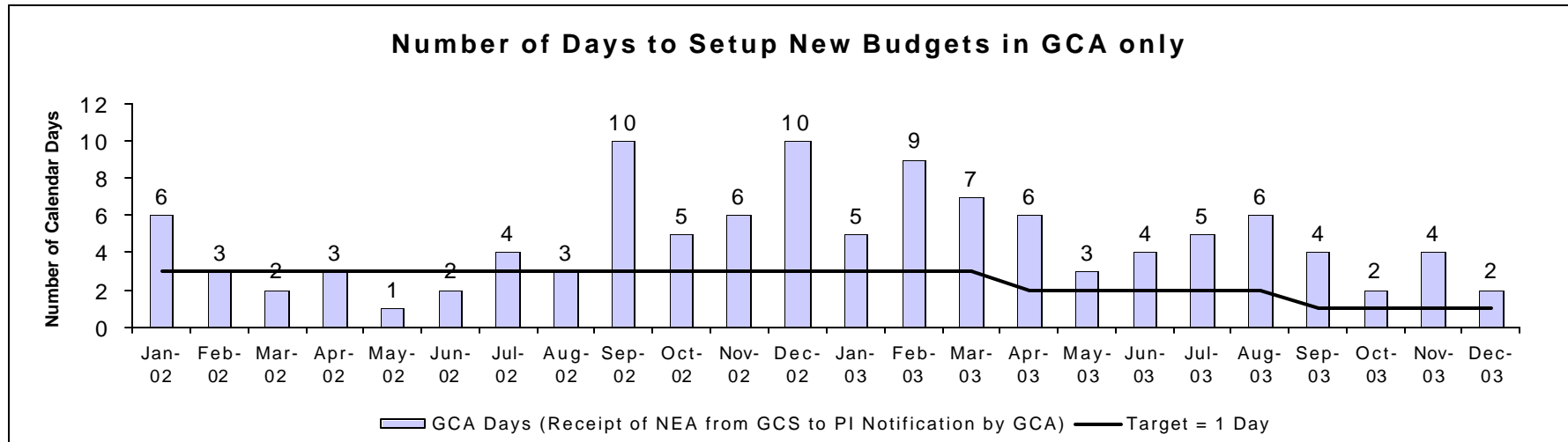
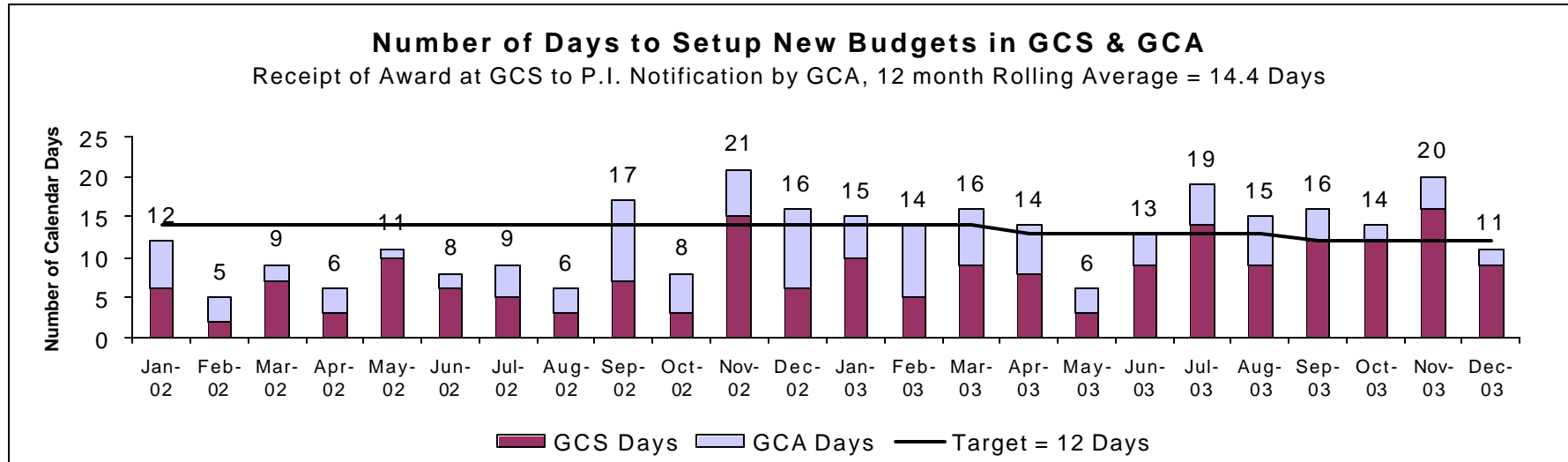
Percent of Financial Status Reports (FSR) Completed by Sponsor Due Date
(12 Month Rolling Average = 68.5%)

Research Accounting and Analysis
Operational Performance Dashboard for FY04 - Q2 (Calendar: December 2003)

| Customer Perspective | | | | | Financial Perspective | | | | |
|---------------------------------------|--|-------------------------|-------------------|---------------------|---------------------------------|--|------------------------|---------|---------------------|
| Process | Measure | Current Output Measure | Target | Gap (Target-Output) | Process | Measure | Current Output Measure | Target | Gap (Target-Output) |
| New Budgets | 1) Average number of days to setup New Budgets in GCS & GCA. * † | 14.5 (Dec 03) | 13.0 | 1.5 | Billing | 11) Grant expenditures not invoiced. * | \$6.5M (Dec 03) | \$2.3M | \$4.2M |
| Customer Satisfaction | 2) 2003 Dean's Report (UW SSA Report). Measures university support services based on value/importance of service and effectiveness of service. | Above UW Average (2003) | UW average | No gap | Aged Receivables | 12) Percent of aged receivables outstanding more than 150 days overdue. † | 20.3% (Dec 03) | 15.0% | 5.3% |
| RTEs | 3) Number of days to process Request to Transfer Expenditures (RTEs) submitted by departments to GCA. † | 4.6 (Dec 03) | 4.0 | 0.6 | DHHS | 13) Potential liability from DHHS Awards that are closing in the next 3 years. (A new measure under development) | \$11.7 M (FY04-Q2) | \$5.0 M | \$6.7M |
| Closings | 4) Percent of budgets expired more than 150 days and not closed. † | 25.5% (Dec 03) | 20.0% | 5.5% | F&A Indirect Cost | 14) Percent of dollar increase from year to year (fiscal) for indirect-cost recovery. Rolling 5-year average.* | 9.7% (2003) | 5.0% | No gap |
| Recharge Centers | 5) Average number of days to prepare, review, and approve proposals. Three targets for three levels of rate complexity. | All three within target | 30 45 60 | No gap | | | | | |
| Web Pages | 6) Percent of all Management Accounting and Analysis (MAA) WEB pages, links and major revisions completed | 86.0% (FY04-Q2) | 90.0% by June '04 | 4.0% | | | | | |
| Internal Business Process Perspective | | | | | Learning and Growth Perspective | | | | |
| Process | Measure | Current Output Measure | Target | Gap (Target-Output) | Process | Measure | Current Output Measure | Target | Gap (Target-Output) |
| Cash Applied | 7) Percent of cash applied to budgets. | 99.0% (Sept 03) | 97.0% | No gap | Staff Satisfaction | 15) 2003 UWFM Employee Survey Results > Overall highly satisfied employees | 55% | 42% | 13% |
| FSRs | 8) Percent of final (and interim) Financial Status Reports (FSRs) completed within 90 days of budget expiration. † | 68.5% (Dec 03) | 85.0% | 16.5% | Culture / Diversity | 15) 2003 UWFM Employee Survey Results > Culture / Diversity | 77% | 90% | 13% |
| FECs | 9) Faculty Effort Certificates (FECs) overdue. † | 3.8% (FY03-Q4) | 3.0% | 0.8% | Training | 15) 2003 UWFM Employee Survey Results > Training / Knowledge | 77% | 90% | 13% |
| Cost-Share | 10) % Of budgets expired more than 90 days with unmet cost sharing. *† (NEW GRAPH) | 33 | 30 | 3 | | | | | |

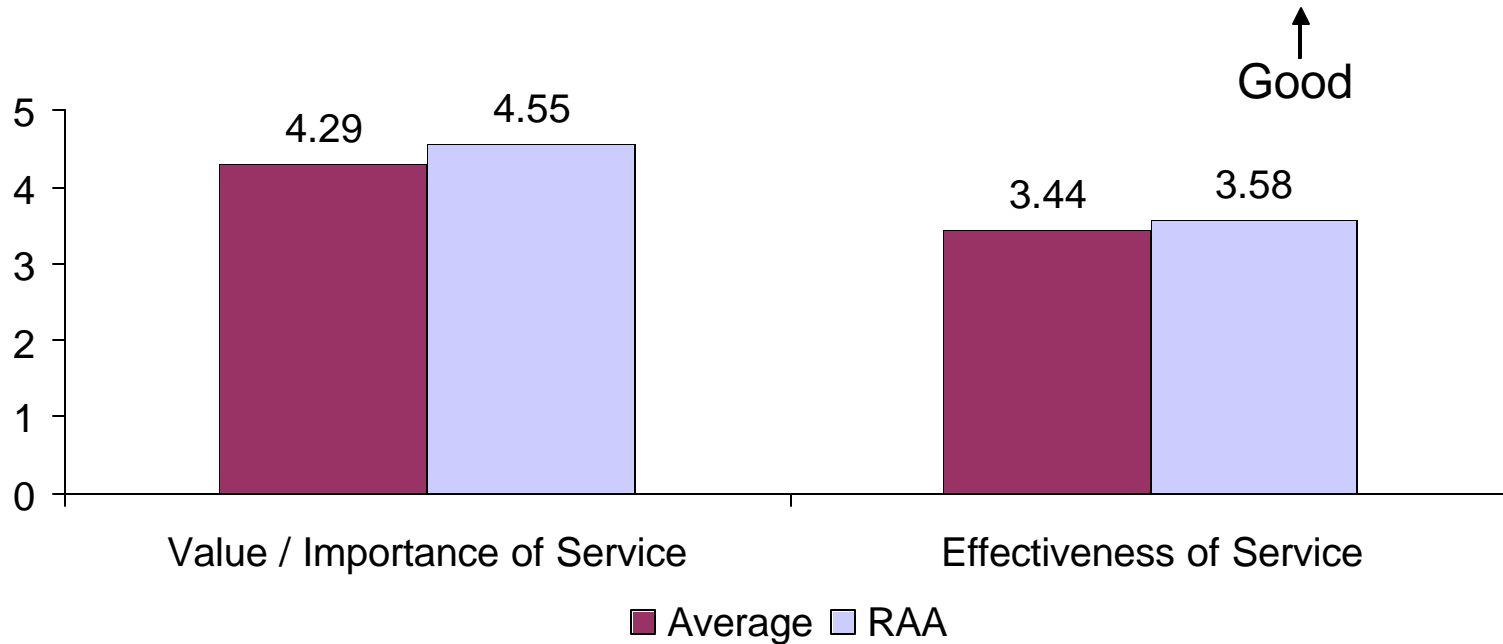
* Measure is on FM Dashboard. † Rolling 12-month average; all days are calendar days

#1 – New Budgets



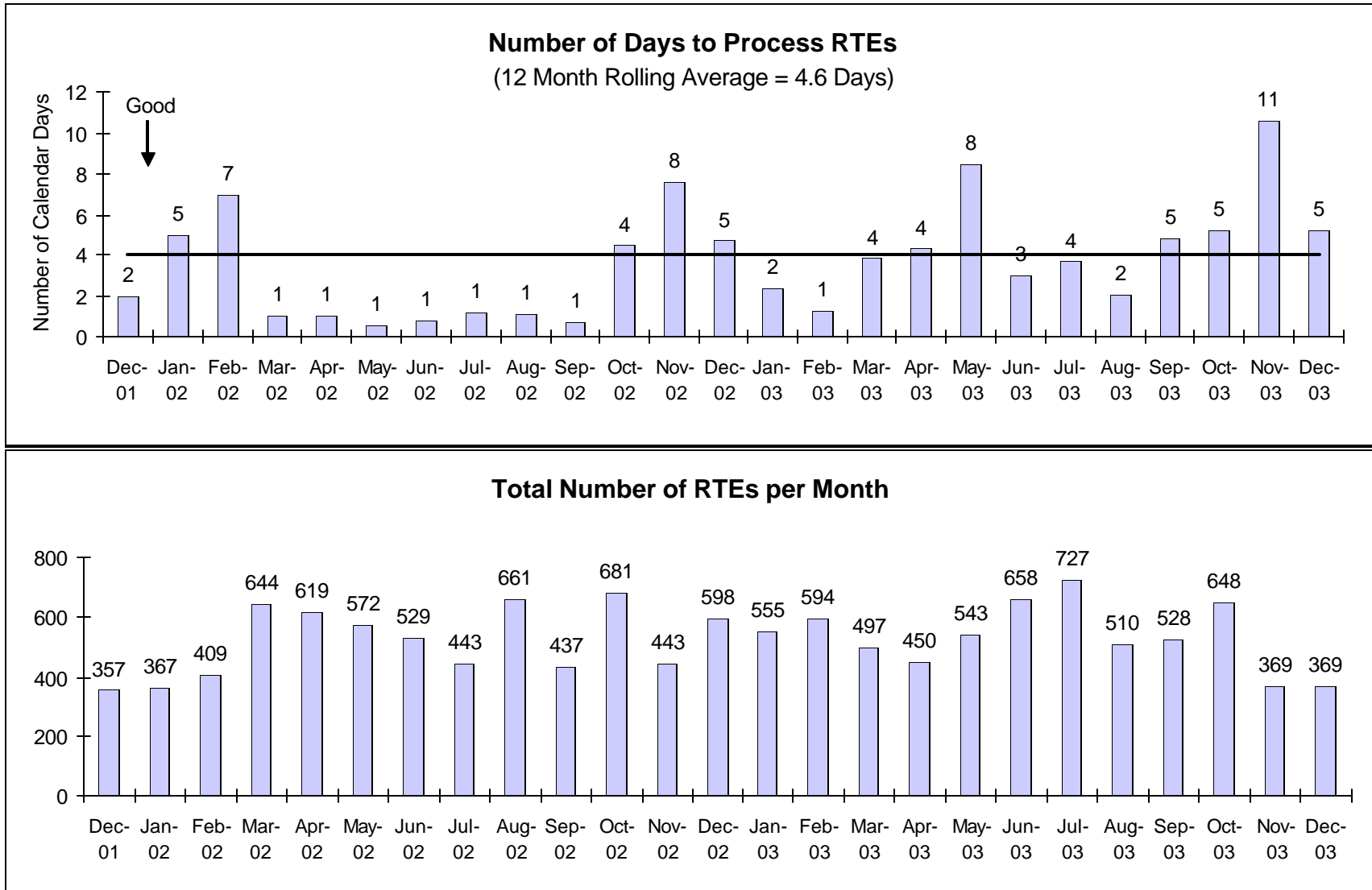
NEA = "Notice to Establish Account." The new account setup involves GCS & GCA. GCS sends NEA's to GCA for new account setup.
 Note: Target adjusted (decreased one day) in April 03 & Sept. 03 are respectively due to increase in FTE and process improvement.

#2 –Dean’s Report 2003 UW Support Services Assessment Report



2003 Support Services Assessment report (SSA) entails interviewing all deans to record their opinions about the quality and effectiveness of UW central support services. The purpose of the assessment process is to look for improvement opportunities and indicators of progress. This measure is one of the indicators in the 2003 Dean’s report that compares RAA’s performance to the UW central support services average.

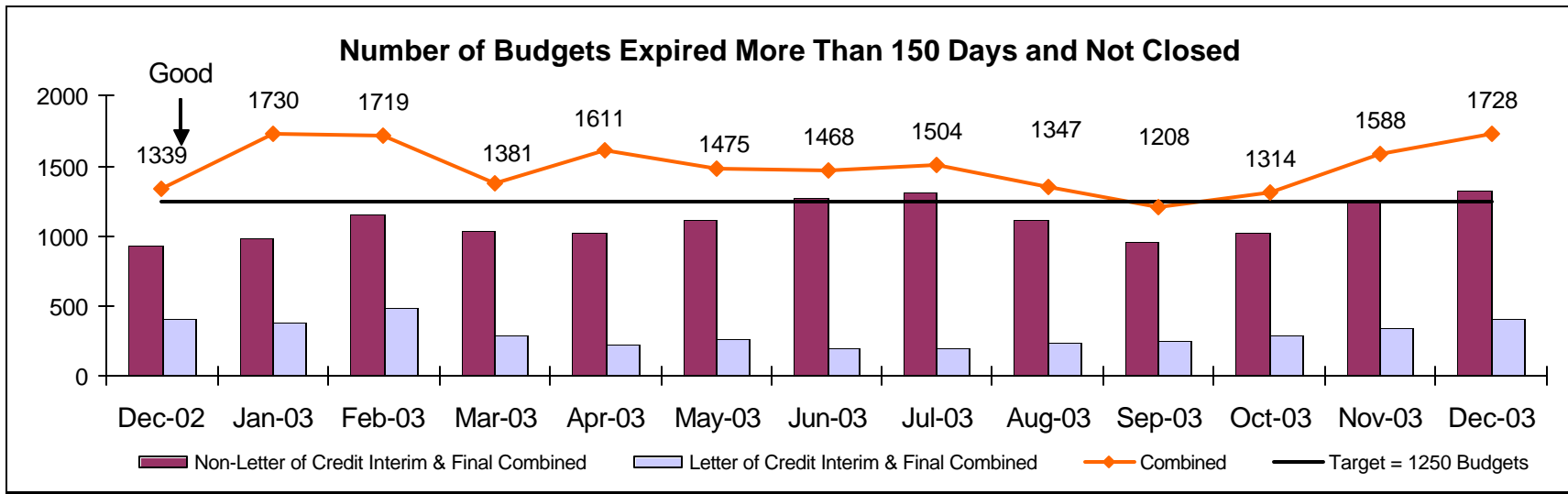
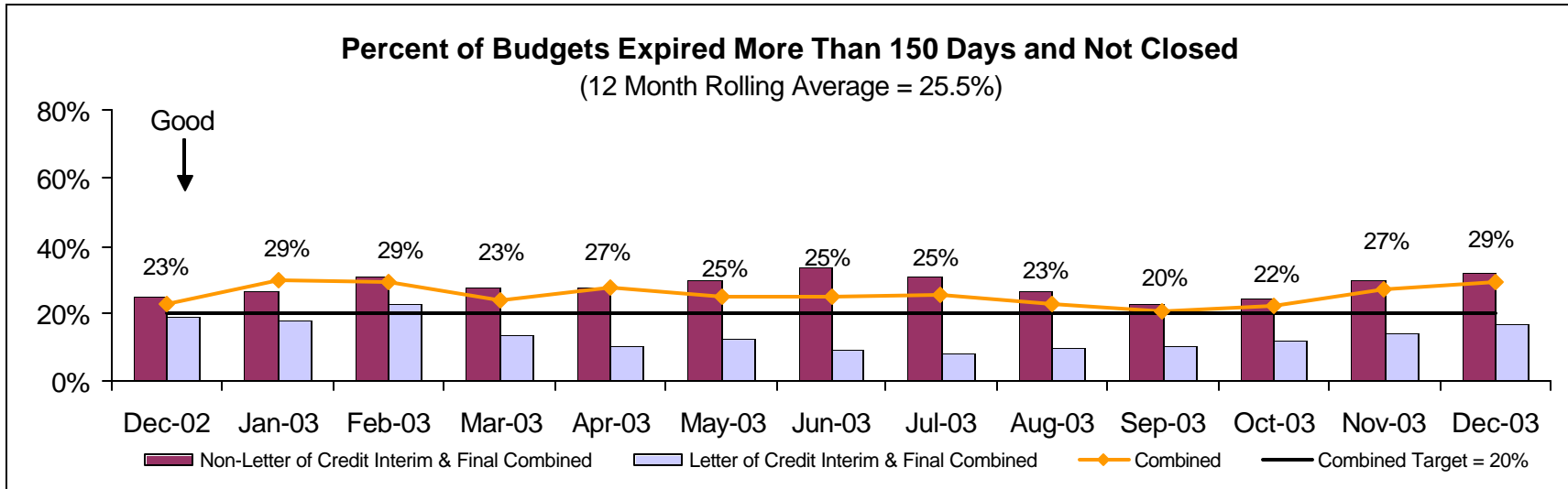
#3 – Request to Transfer Expenditures (RTEs)



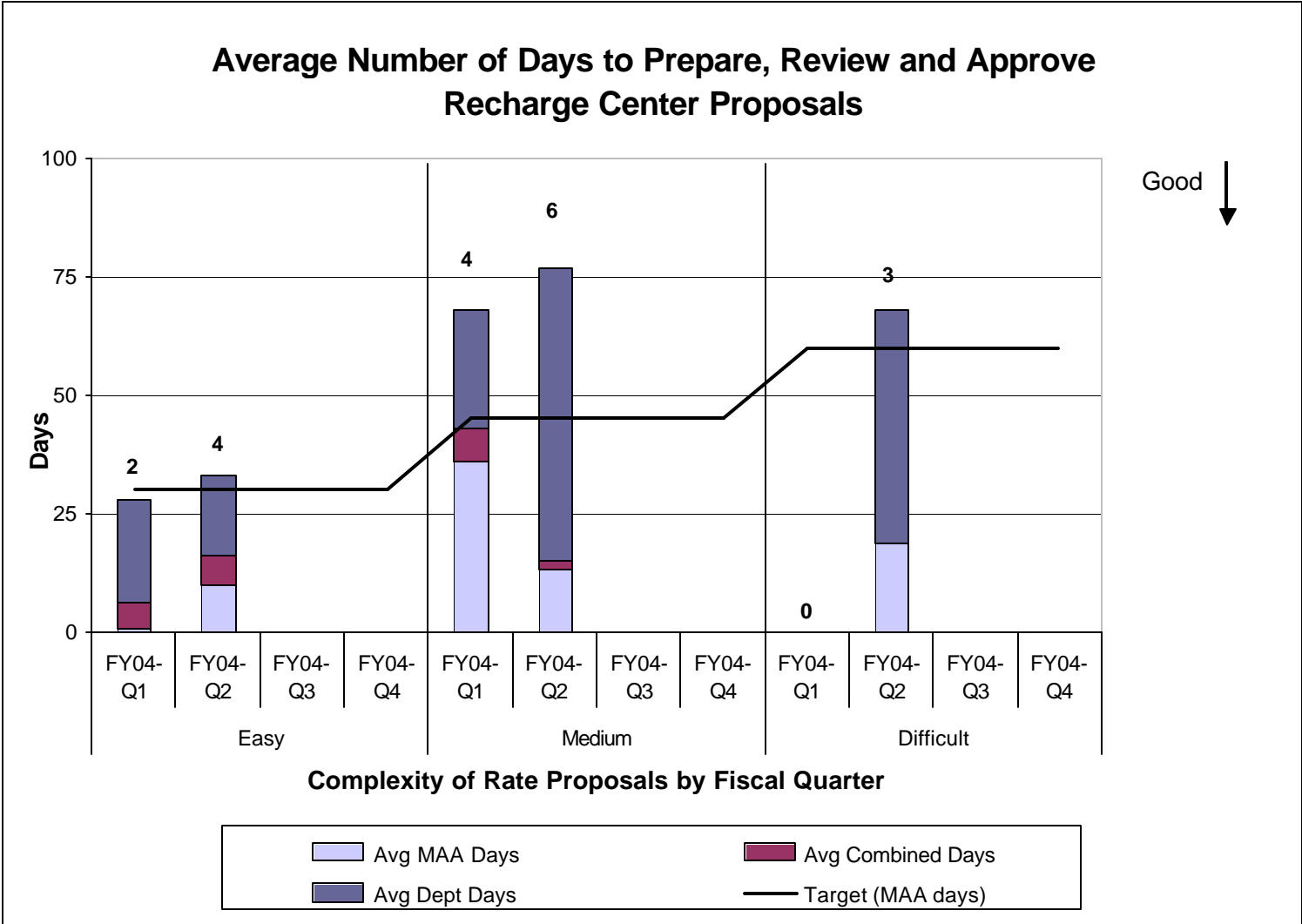
Note: Materiality level changed from \$0 to \$250 for total deficits or total cash in March 2002.

RTE's: Is used by departments to move an expenditure to or from a grant, contract, or gift budget and/or to Change the object code of an expenditure on a grant, contract, or gift budget.

#4 – Closings

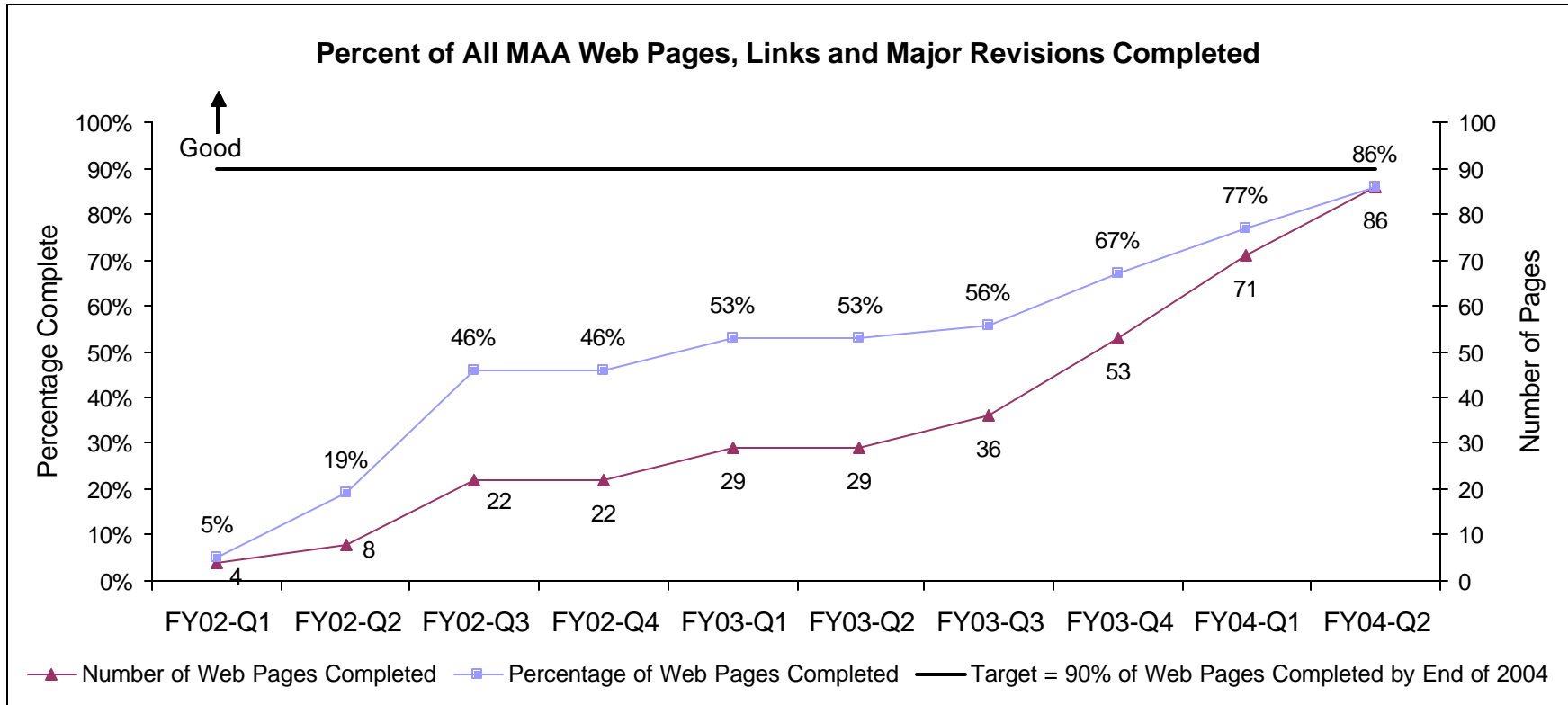


#5 – Recharge Centers

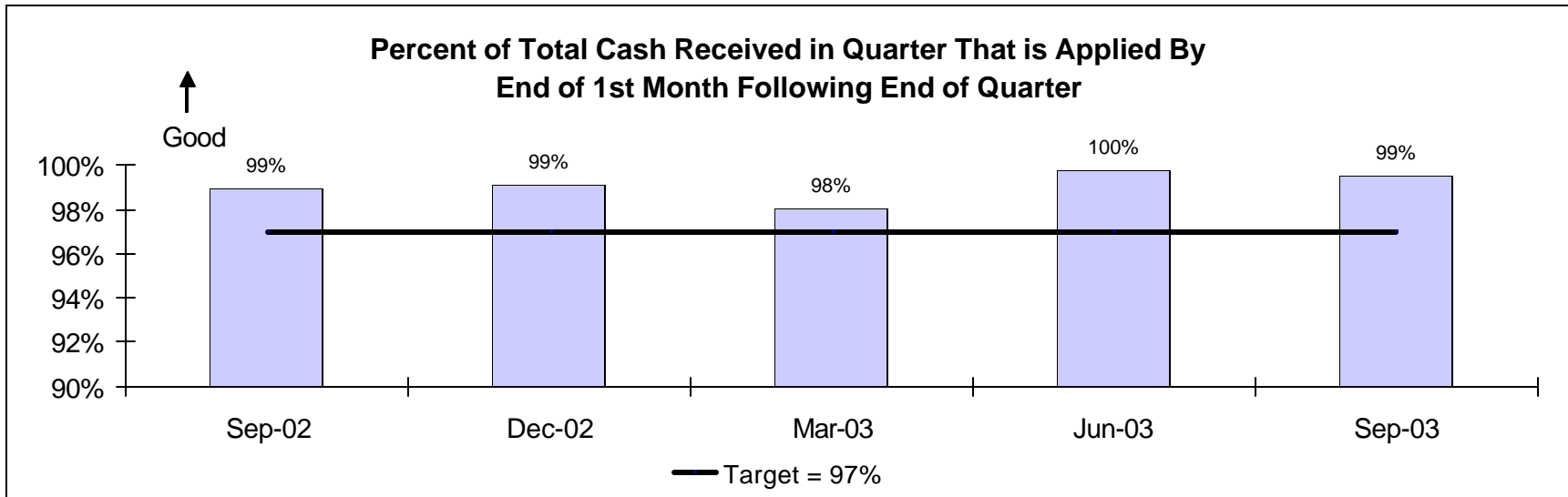
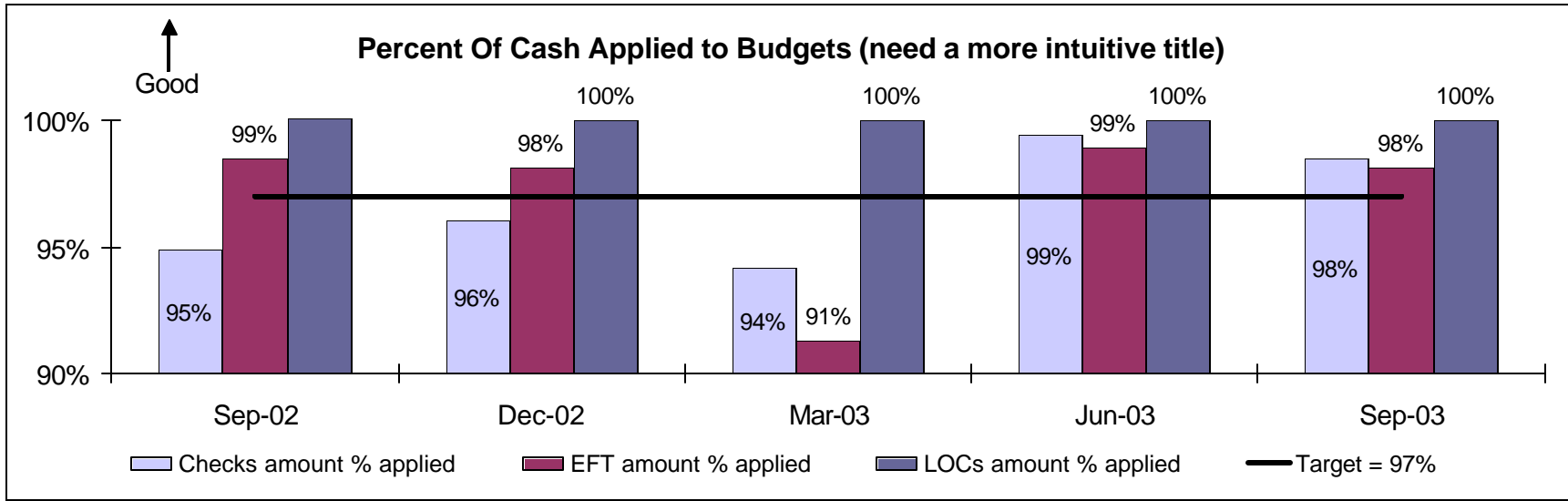


Note: The number of rates is represented on top of each bar graph

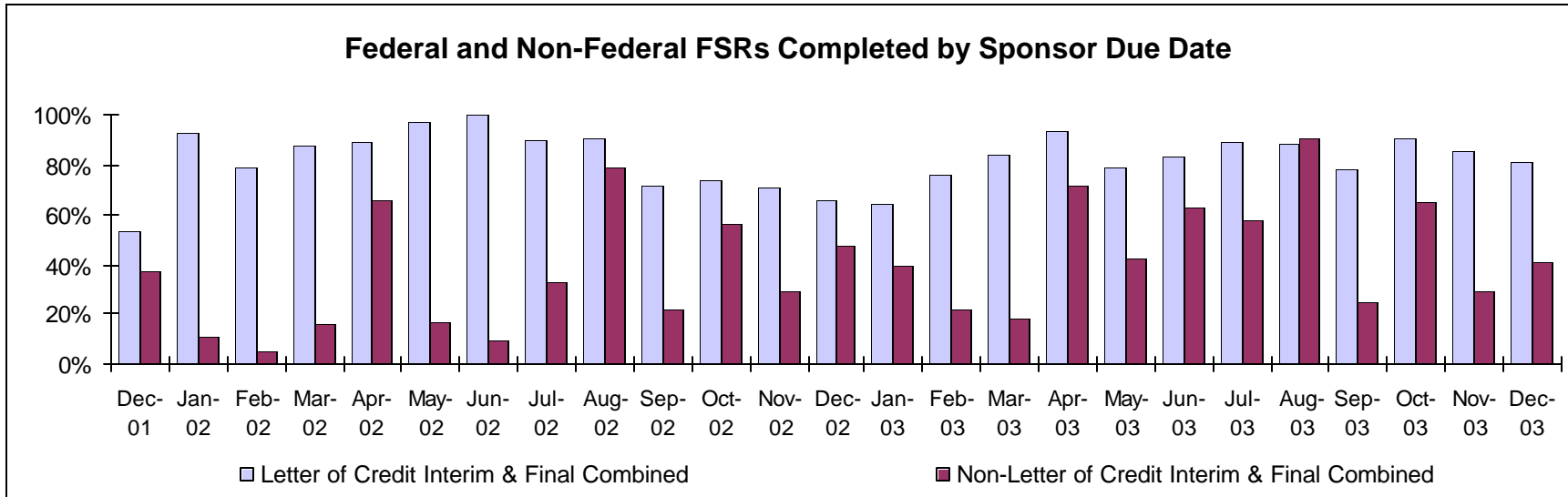
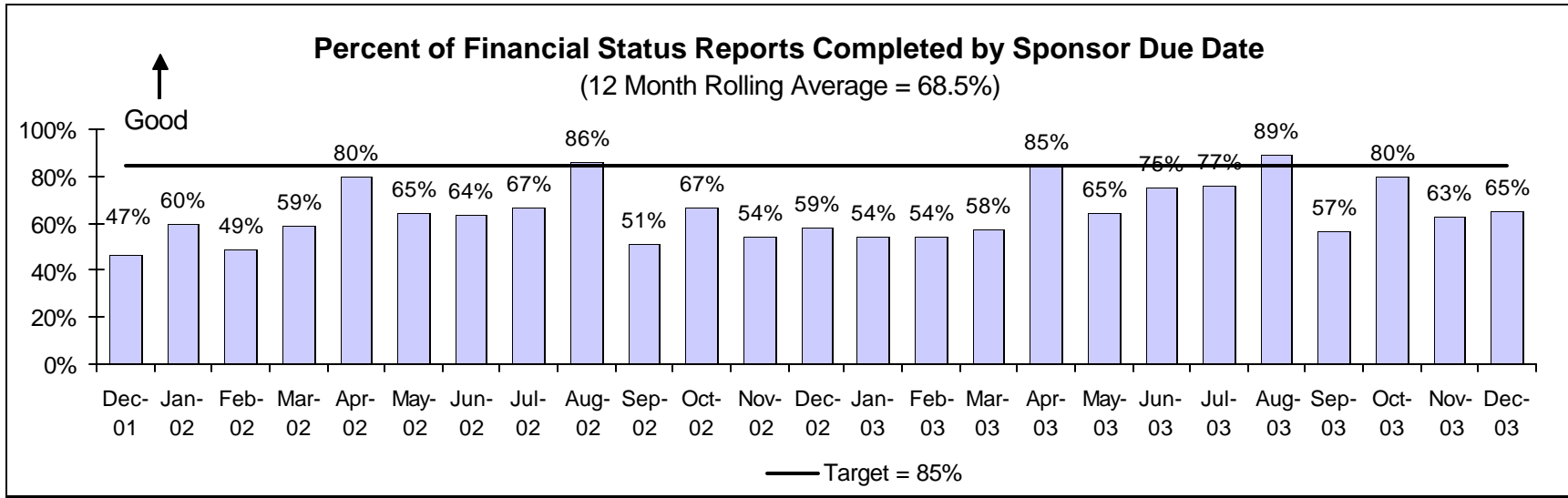
#6 – MAA Web Pages



#7 – Cash Applied

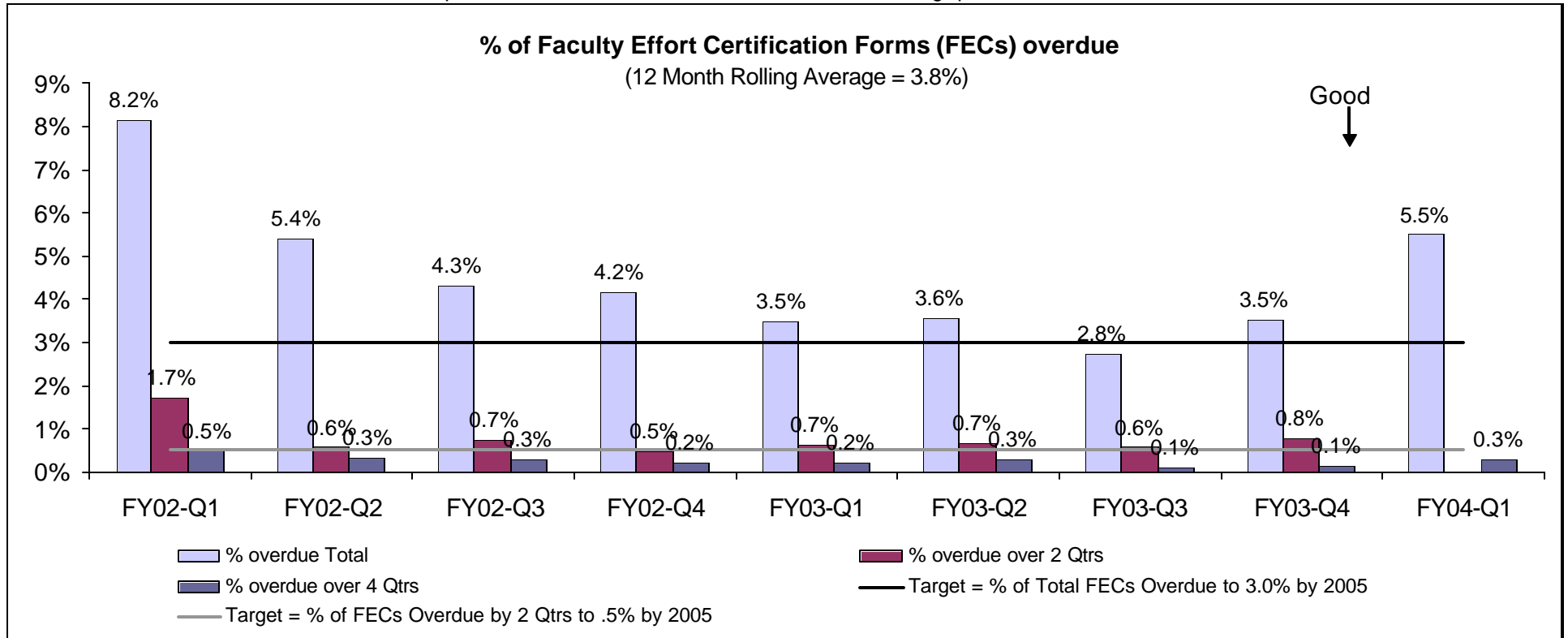


#8 – Financial Status Reports (FSRs)

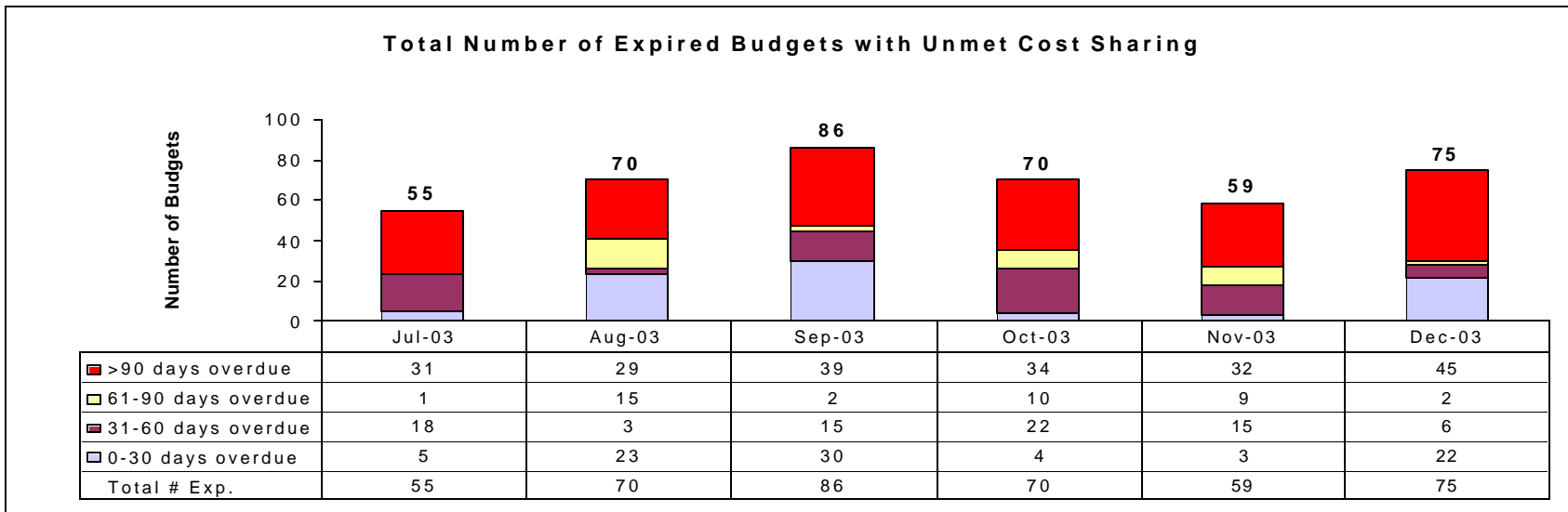
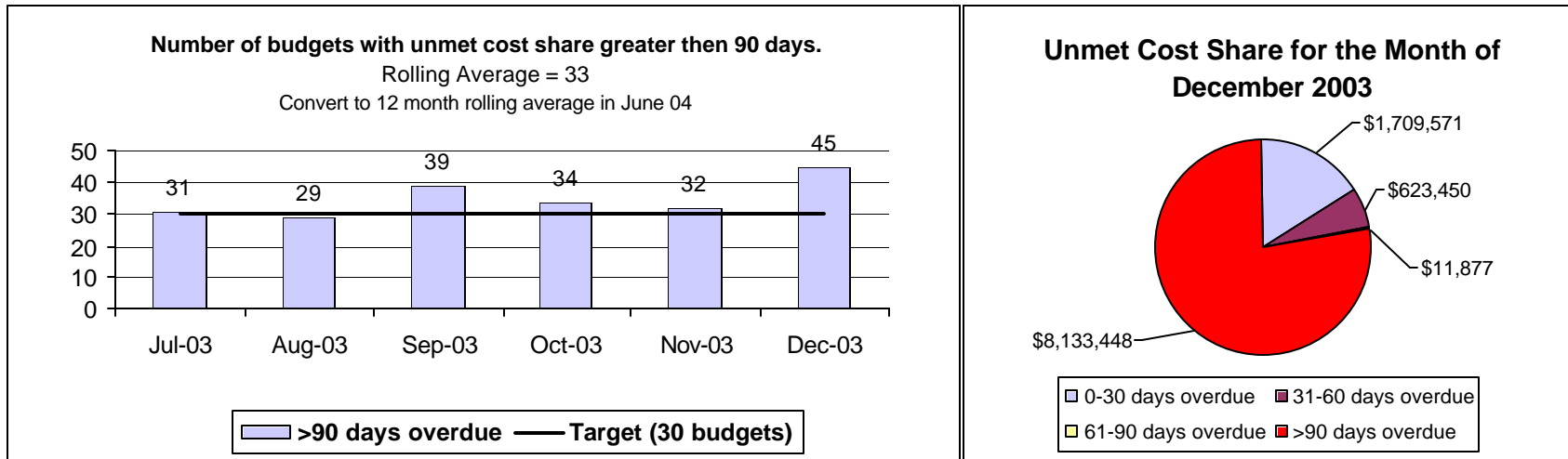


#9 – Faculty Effort Certification (FECs)

Note: Measurements for an academic quarter are not available until the end of the following quarter.



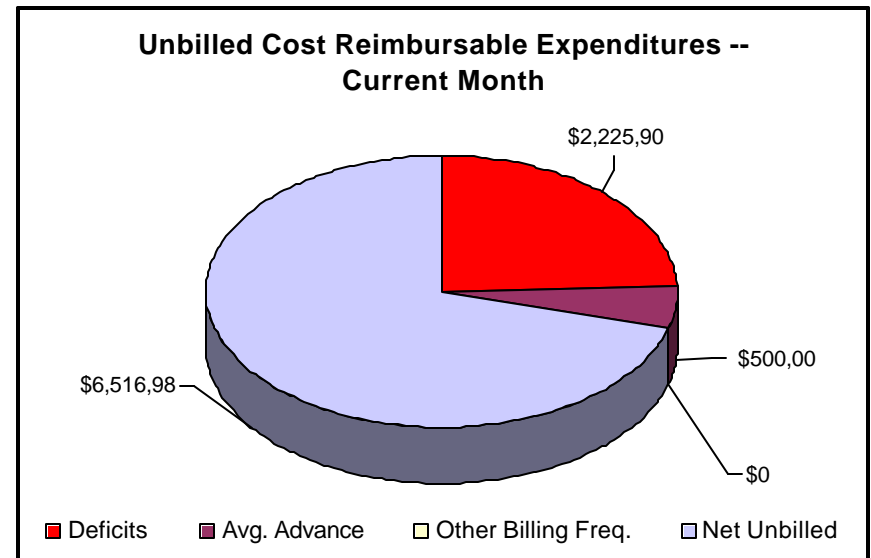
#10 – Cost Share



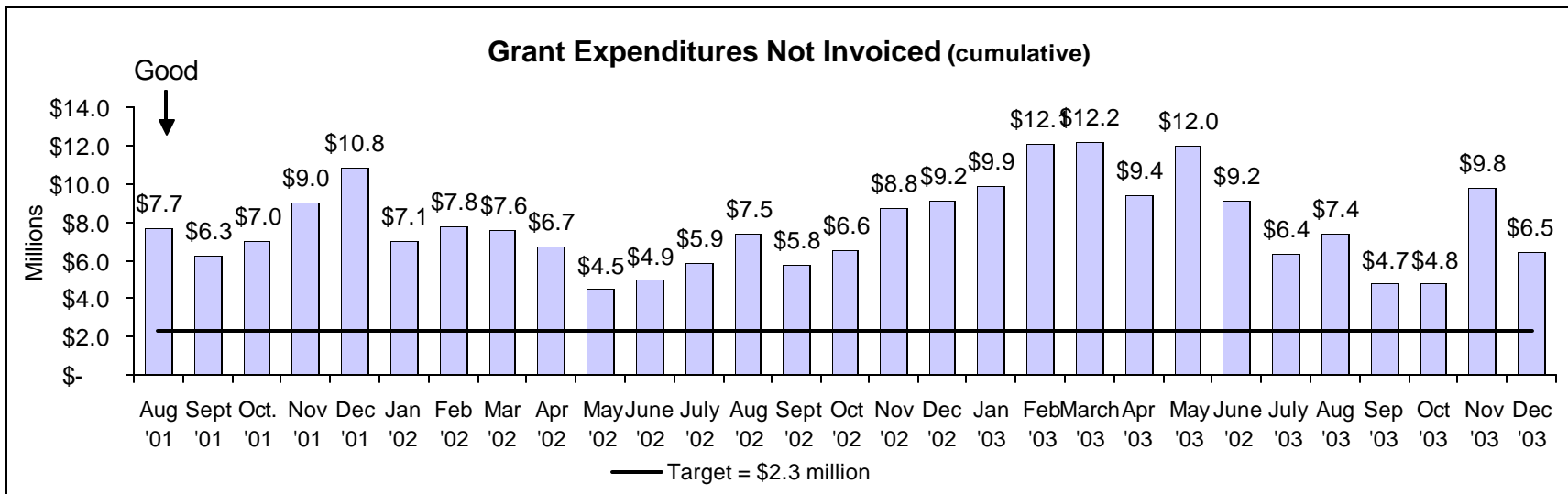
Note: Cost share includes committed and mandatory.

#11 – Billing

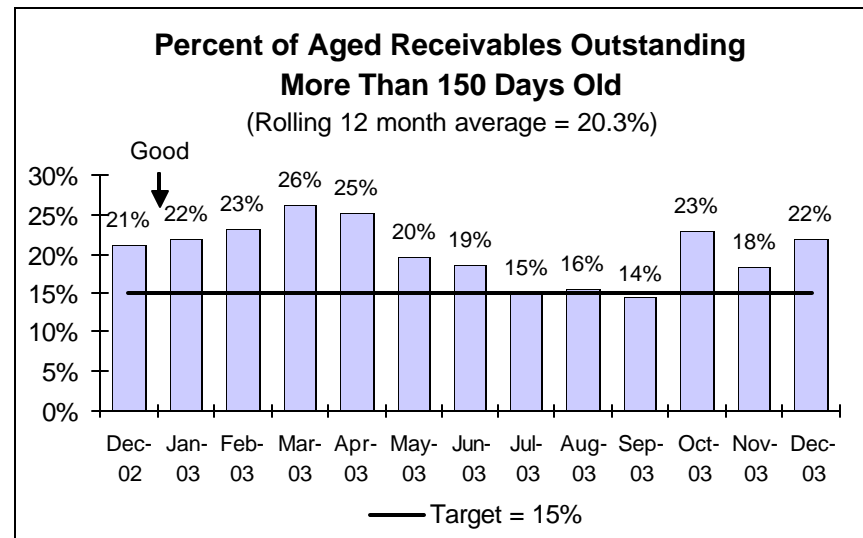
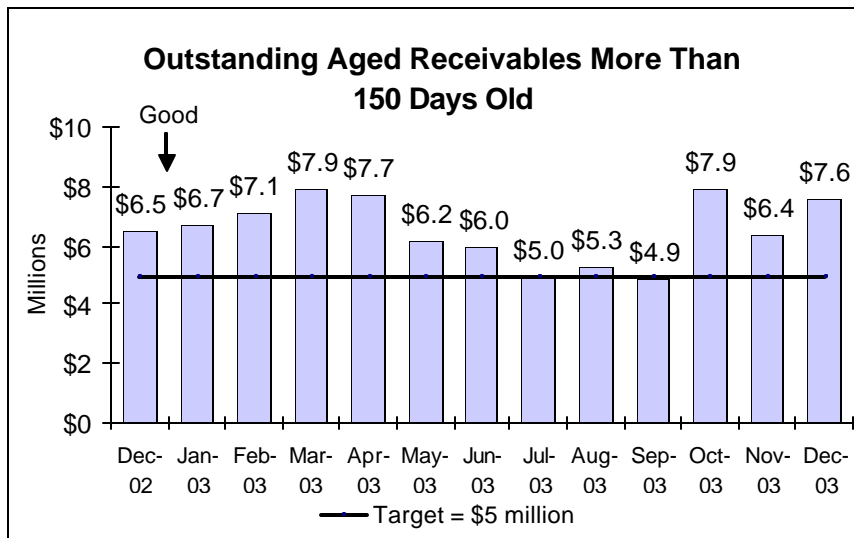
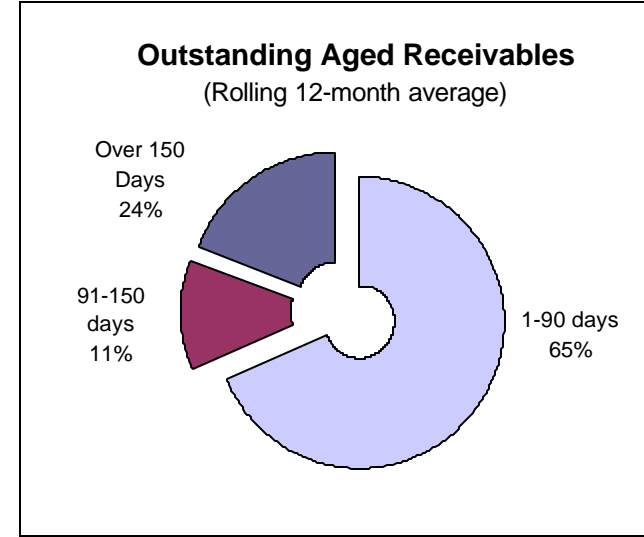
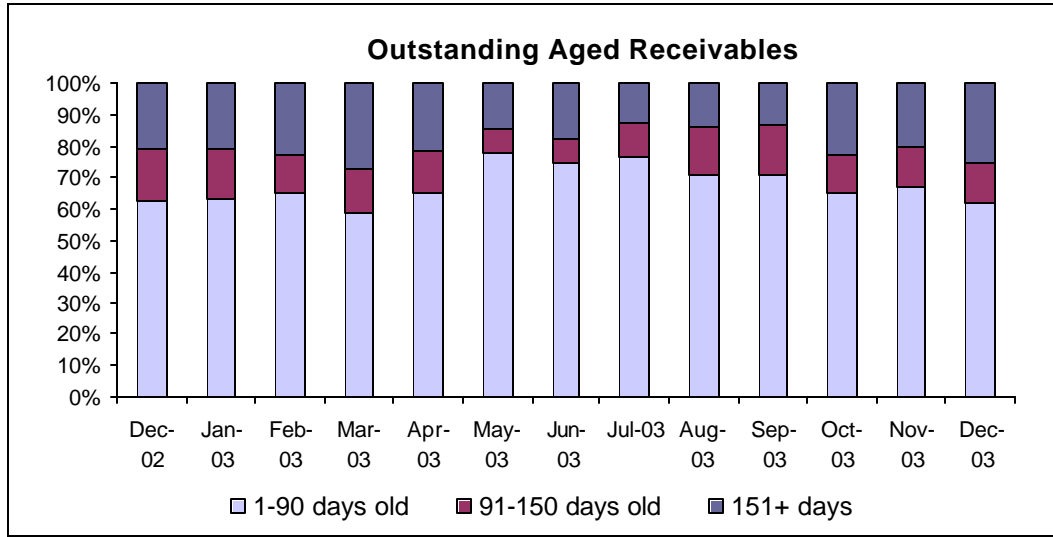
| Billing -- December 2003 | | | |
|---|-------------------------------|-------------------------|-----------------------------|
| | Expenditures (in millions) | Billed (in millions) | Difference (in millions) |
| Scheduled Payment Budgets | \$ 138.64 | \$ 229.62 | \$ 90.98 |
| Scheduled Invoice Budgets | \$ 226.06 | \$ 226.89 | \$ 0.83 |
| Cost Reimbursable and Fixed Price Budgets | \$ 360.78 | \$ 356.90 | \$ (3.88) |
| Total | \$ 725.48 | \$ 813.41 | \$ 87.93 |



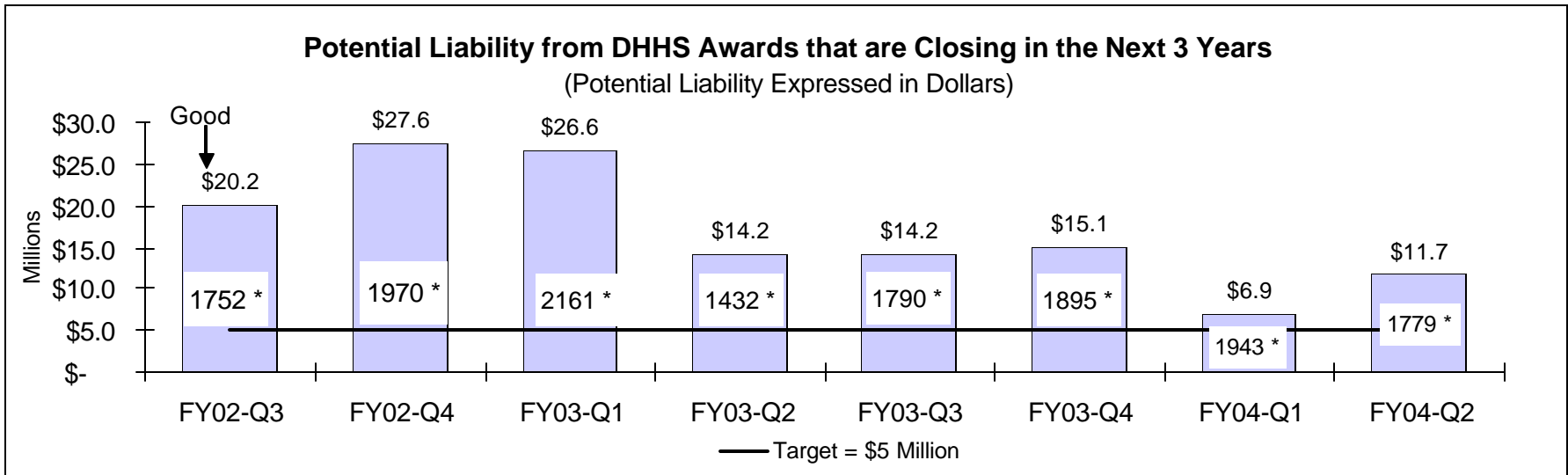
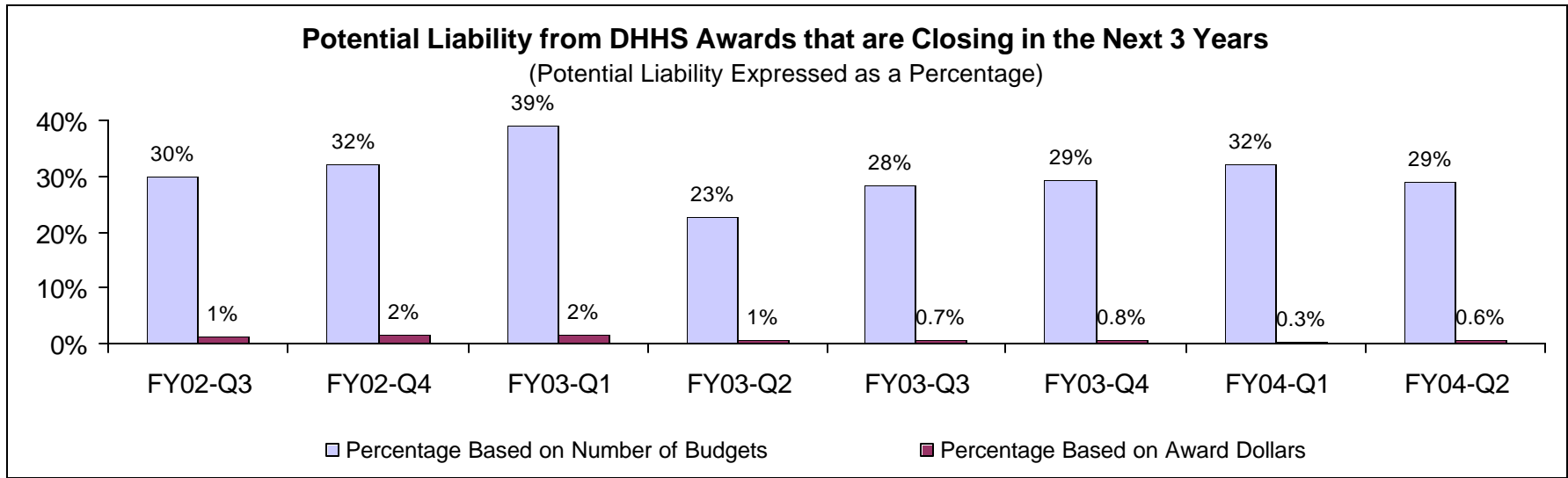
| Annual Lost Interest on Cost Reimbursable Expenditures | |
|---|-------------------|
| Annual Lost Interest on Unbilled Portion: | |
| 12 month rolling average | \$ 8,705,142 |
| | 5% |
| | \$ 435,257 |
| Annual Lost Interest on Current Month Billing: | |
| (if accounts billed 10 days faster each month) | \$ 8,125,801 |
| | 5% |
| | \$ 133,575 |
| Grand Total -- Lost Interest | \$ 568,832 |



#12 – Aged Receivables

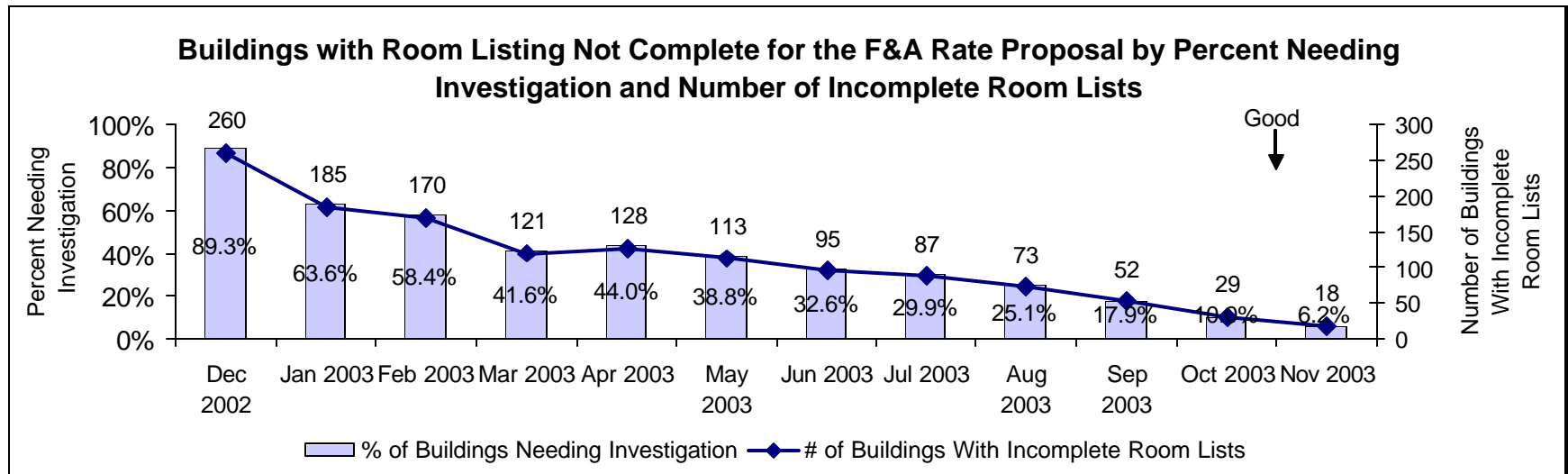
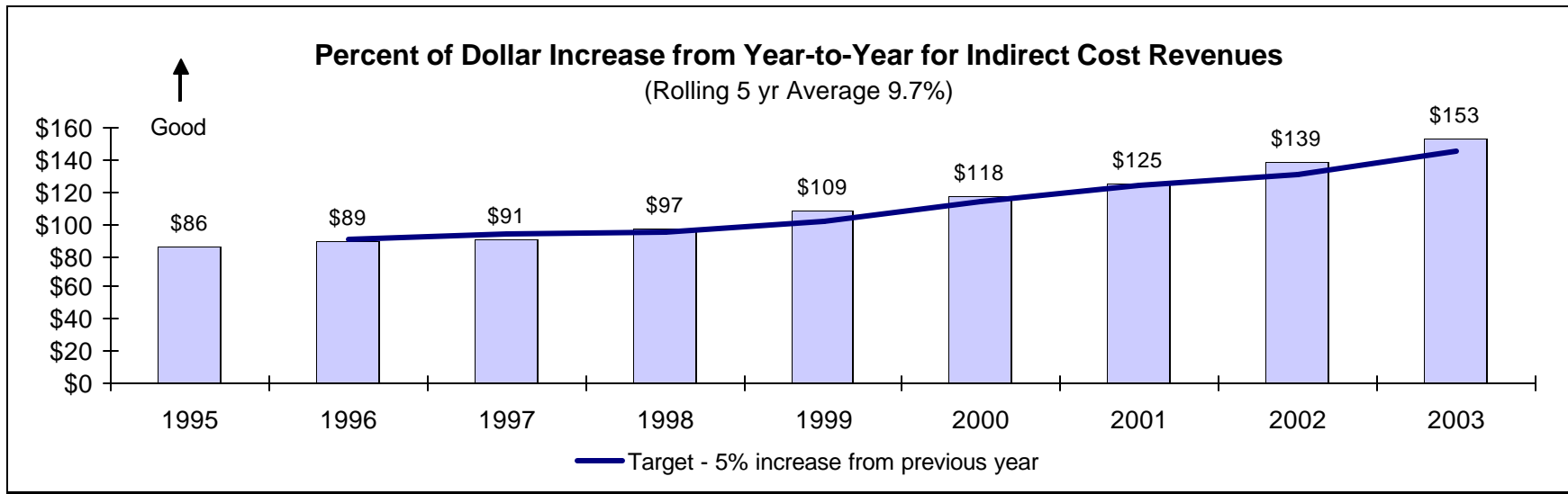


#13 – DHHS

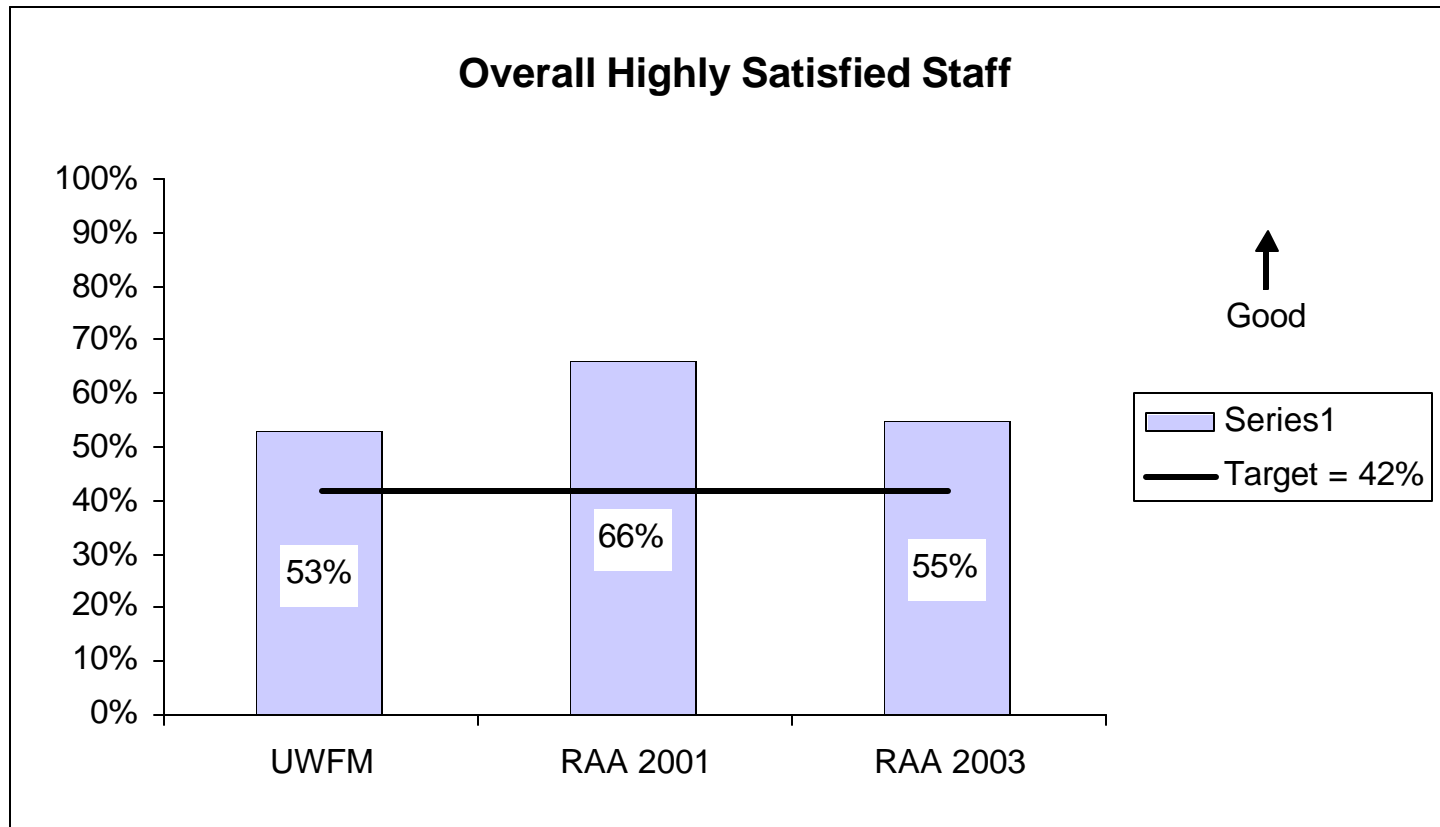


- A liability occurs when what the UW shows as the authorized amount for an award is greater than the award amount currently authorized by DHHS.
- Percentage based on number of budgets compares the number of budgets where there is a liability compared to the total number of DHHS budgets.
- Percentage based on award dollars compares the award dollars on budgets where there is a liability compared to the total award dollars for DHHS budgets.
- * Number of budgets where UW award differs from PMS award

#14 – F&A Indirect Cost

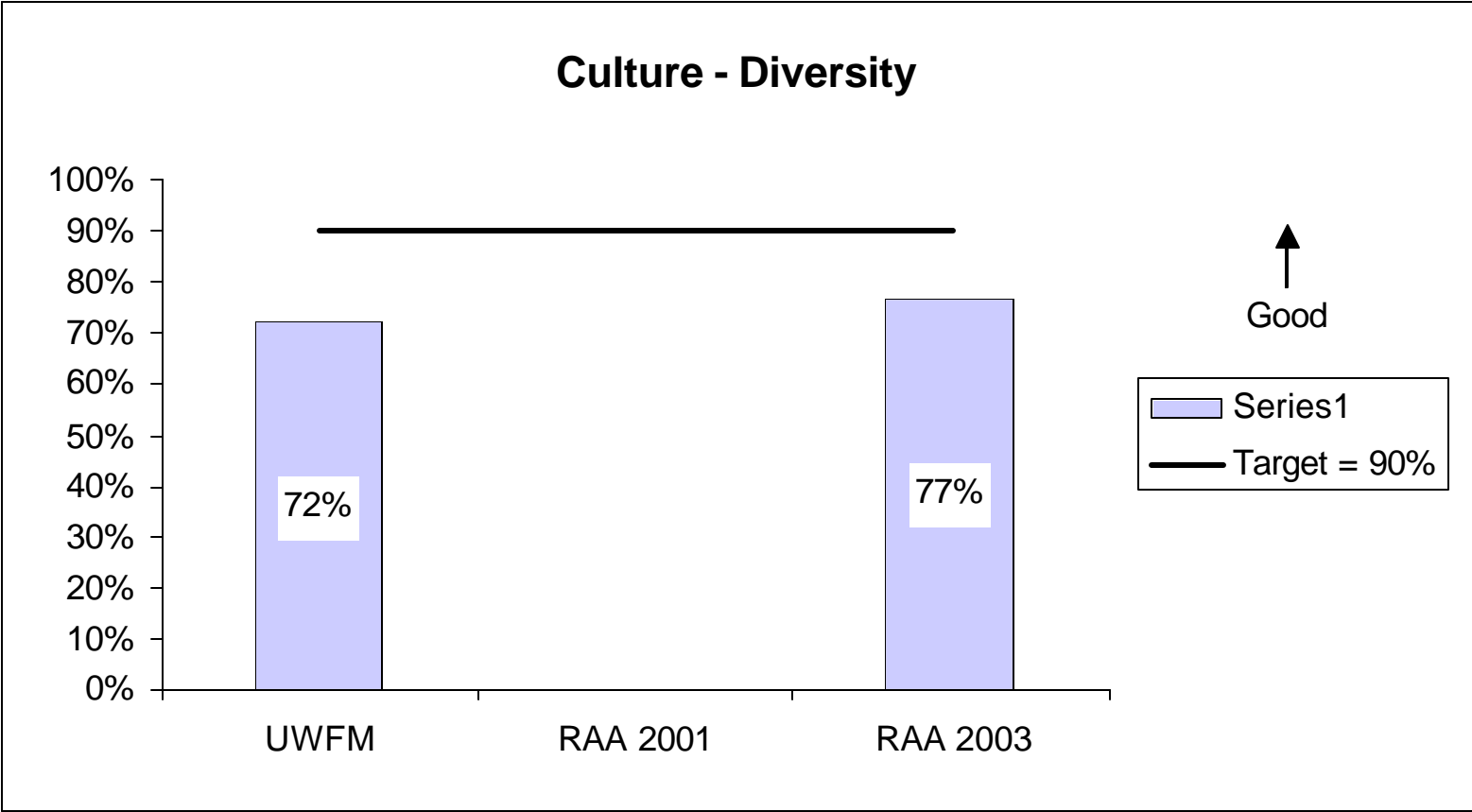


#15 – 2003 Highly Satisfied Employees



Source: 2003 RAA Employee Survey
Overall satisfaction of highly satisfied staff.

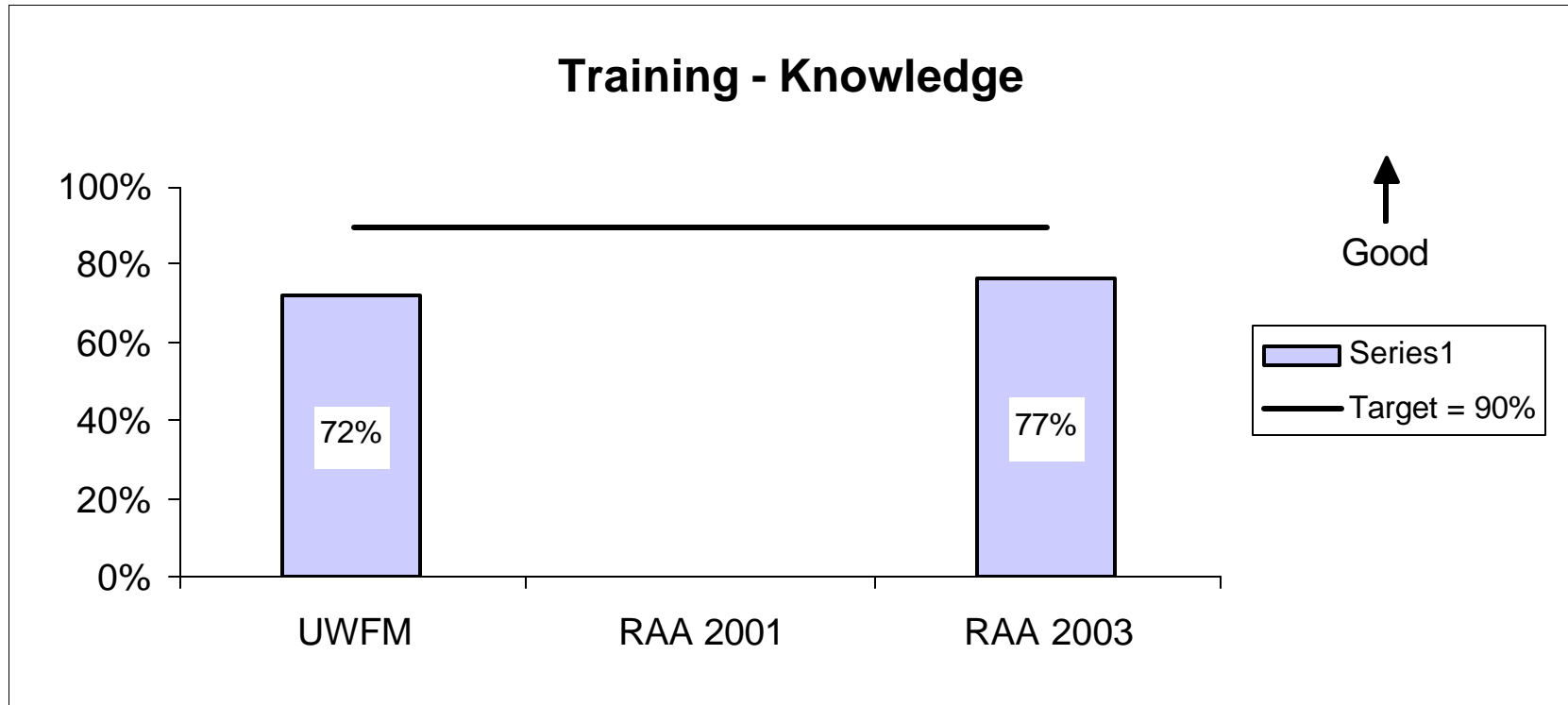
#16 – 2003 Culture - Diversity



Source: 2003 RAA Employee Survey

I believe that making this organization more diverse will make the organization better overall.

#17 – 2003 Training - Knowledge



Source: 2003 RAA Employee Survey
I have the training I need to create and share knowledge