

Research Accounting and Analysis

Operational Performance Dashboard for February 2003 Quarter 2 FY 2003 (October – December 2002)

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

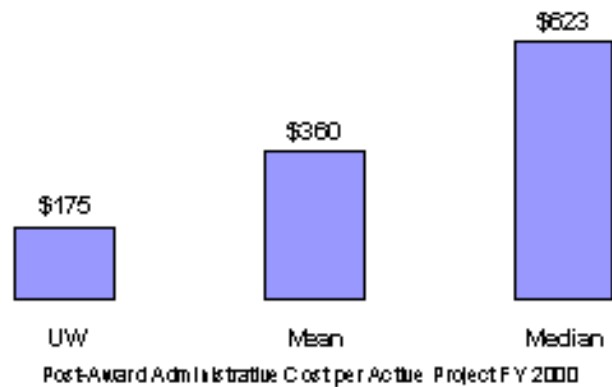
Our mission is to craft a department that anticipates and is responsive to the costing and other informational needs of the campus community. Enhance services by collaboratively analyzing and developing data, methodologies, and policies to maximize flexibility for academic departments while complying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

Our key processes include:

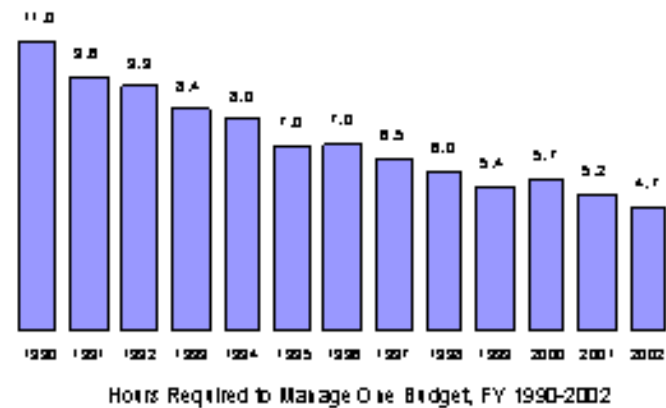
- Reporting
- Invoicing
- Compliance
- Cash Management
- Recharge Accounting Oversight
- Develop and Negotiate Indirect Cost Rates (F&A)

Grant & Contract Accounting

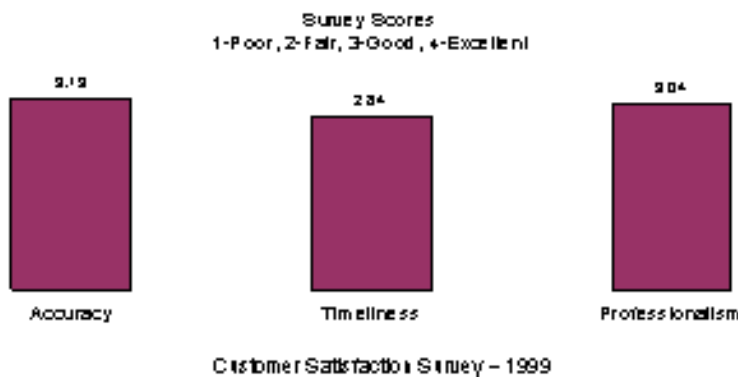
National Benchmark



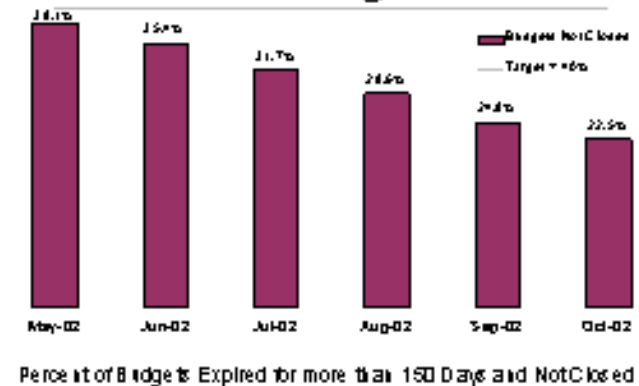
Efficiency



Customer Satisfaction



Change

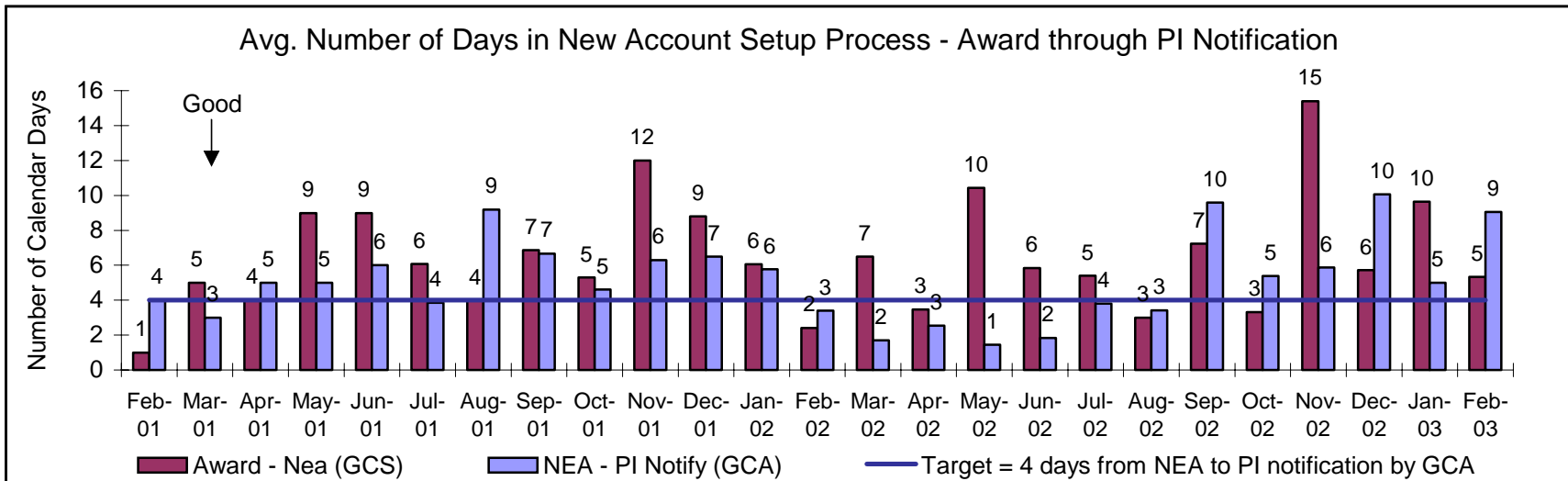
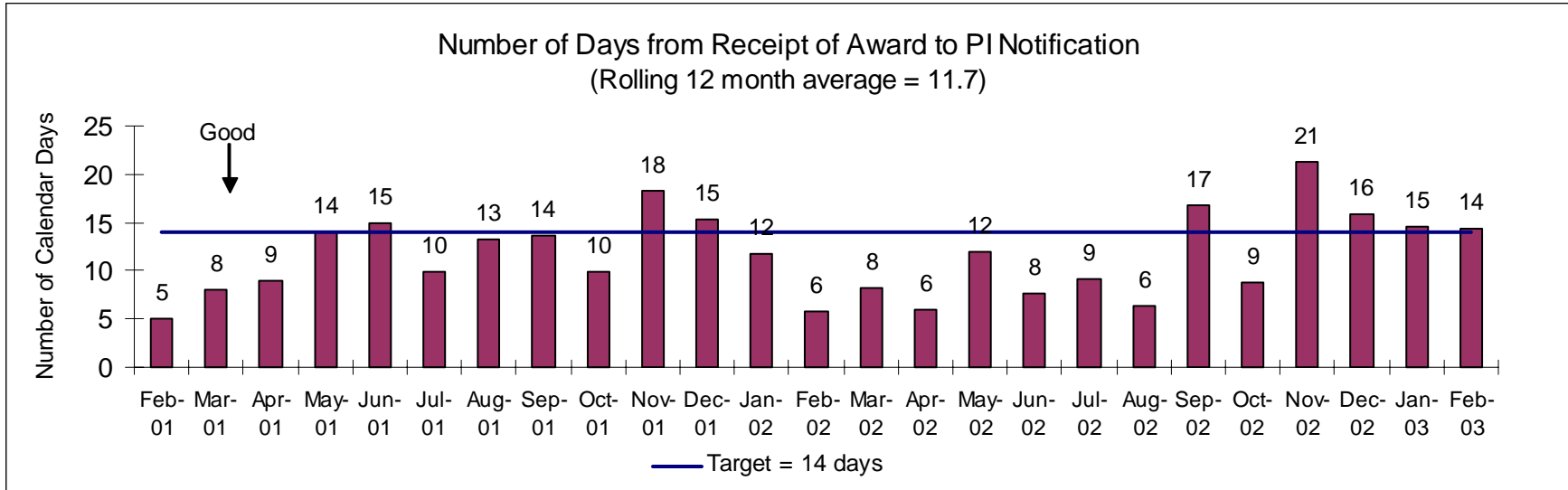


**Research Accounting and Analysis
Operational Performance Dashboard for Mid Quarter 1, 2003 (January 2003)**

| 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 from receipt of award in GCS to notification of budget number received by Principal Investigator from GCA. * † | 11.7 (Feb 03) | 14.0 | No gap | Billing | 11) Unbilled cost reimbursable expenditures as a percentage of monthly cost reimbursable expenditures.* | 151.6% (Feb 03) | 30.0% | 121.60% |
| Customer Satisfaction | 2) Customer Satisfaction Survey (measured in ref. to a possible 4.0 average for all areas surveyed); next survey results due in mid 2003 | 3.0 (1999) | 3.2 | 0.2 | Aged Receivables | 12) Percent of aged receivables outstanding more than 150 days overdue. † | 18.7% (Feb 03) | 15.0% | 3.7% |
| RTEs | 3) Number of days to process Request to Transfer Expenditures (RTEs) submitted by departments to GCA. † | 2.2 (Feb 03) | 4.0 | No gap | DHHS | 13) Potential liability from DHHS Awards that are closing in the next 3 years. | \$21.2 M (Qtr2-03) | \$5.0 M | \$16.2 M |
| Closings | 4) Percent of budgets expired more than 150 days and not closed. † | 25.5 (Feb 03) | 20.0% | 5.5% | F&A Indirect Cost | 14) Percent of dollar increase from year to year (fiscal) for indirect-cost recovery * | 7.2% (rolling 5-year average) | 5.0% | No gap |
| Recharge Centers | 5) Percent of submitted recharge that MAA has approved | 58.8% (Qtr2-03) | 70.0% by Qtr.1-03 | 11.2% | | | | | |
| Web Pages | 6) Percent of all Management Accounting and Analysis (MAA) WEB pages, links and major revisions completed | 53.0% (Qtr2-03) | 90.0% by June '04 | 37.0% | | | | | |
| 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. | 99.1% (Qtr2-03) | 97.0% | No gap | EDPs | 15) % Of staff with active EDPs | 28.0% (Qtr2-03) | 50% | 22.0% |
| FSRs | 8) Percent of final (and interim) Financial Status Reports (FSRs) completed within 90 days of budget expiration. † | 64.6% (Feb 03) | 70.0% | 5.4 | Employee Satisfaction | 16) Employee Satisfaction (next survey in 2003); points possible: 5.0 | 3.76 (Last done in 2000) | 4.00 | 0.24 |
| FEC | 9) Faculty Effort Certificates (FECs) overdue. † | 4.3% (Qtr2-02) | 3.0% | 1.3% | | | | | |
| Cost-Share | 10) % Of budgets expired more than 90 days with unmet cost sharing. *† | 23.0% (Feb 03) | 15.0% | 8.0% | | | | | |

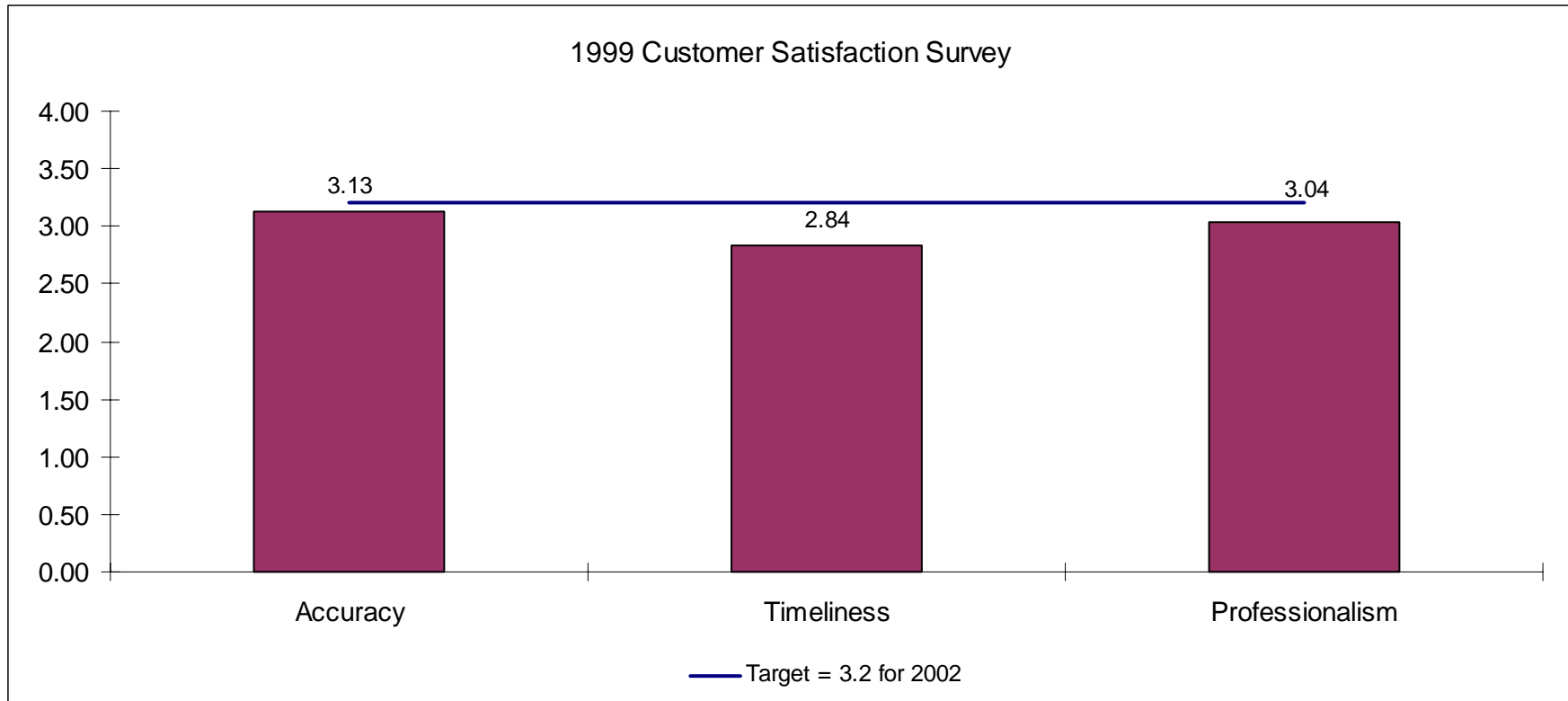
* Measure is on FM Dashboard. † Rolling 12-month average; all days are calendar days

Output Measure #1 – New Budgets

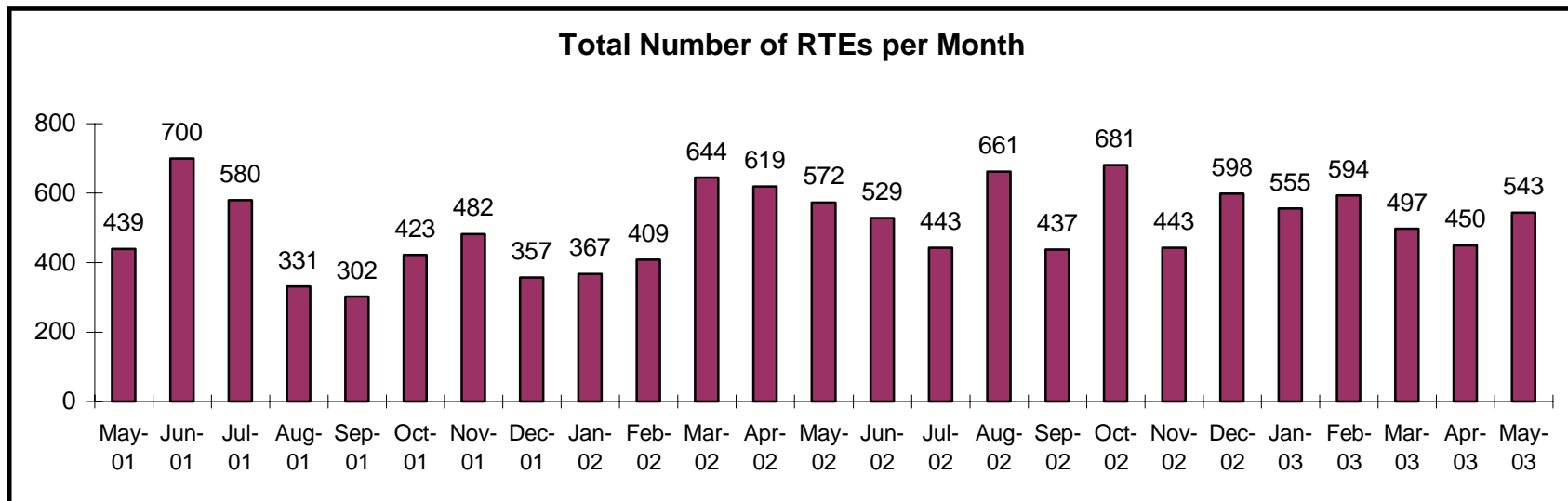
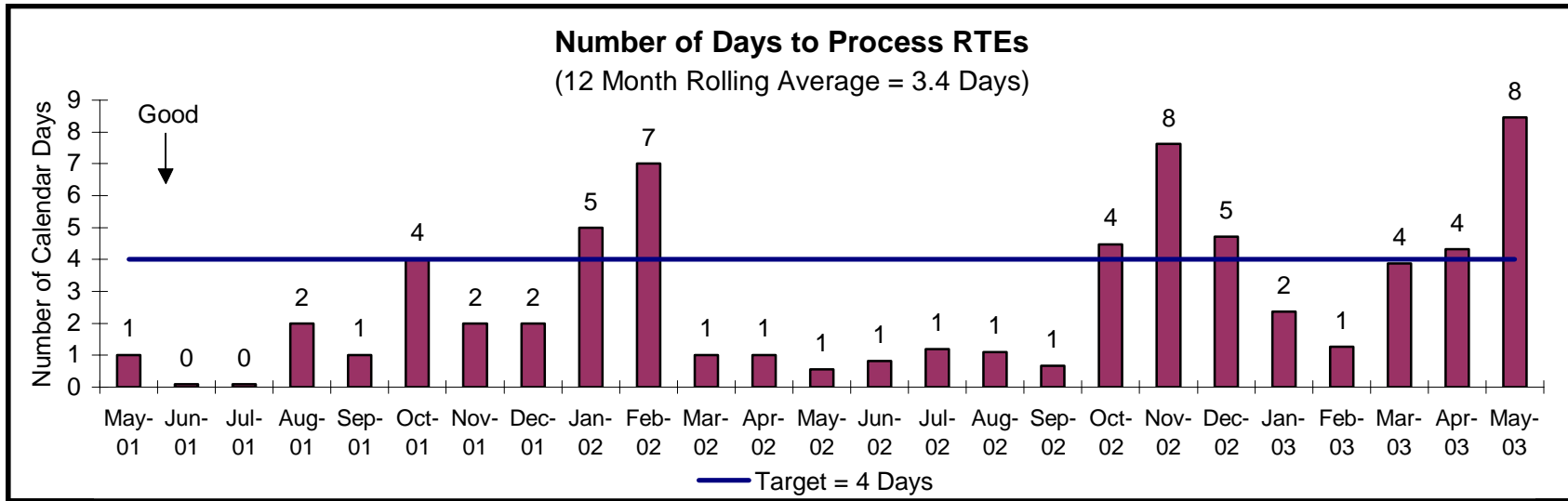


NEA = "Notice to Establish Account.": The NEA is sent by Grant & Contract Services to the New Accounts section of GCA.
Note: Data relate to grants only, since July 2001

Output Measure #2 – Customer Satisfaction

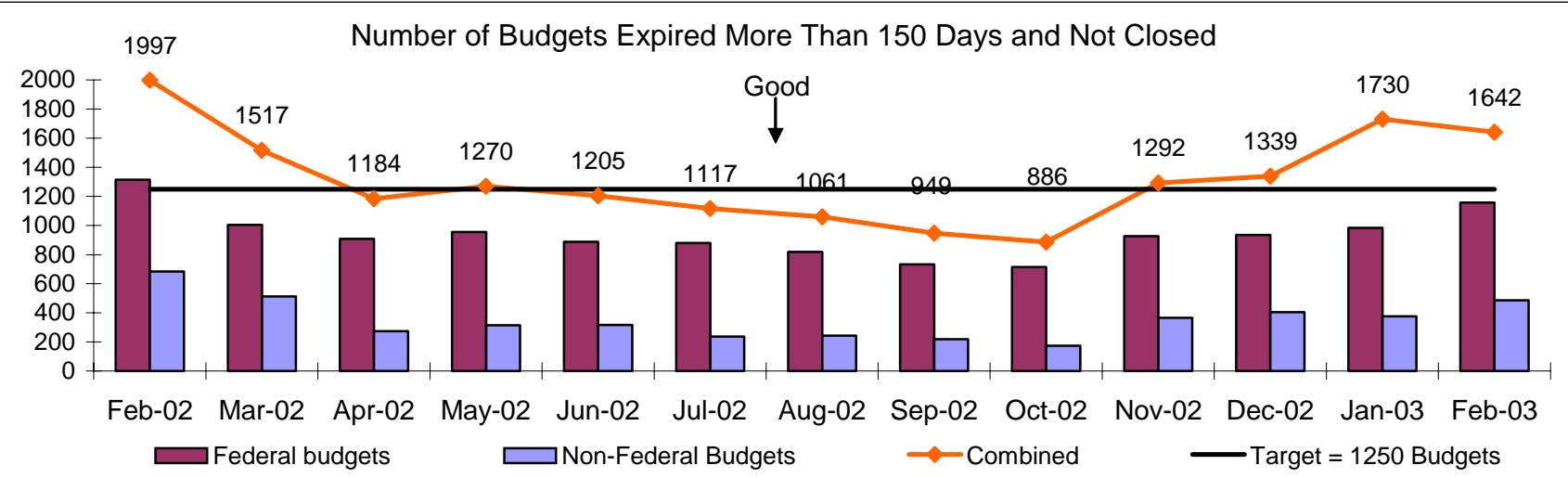
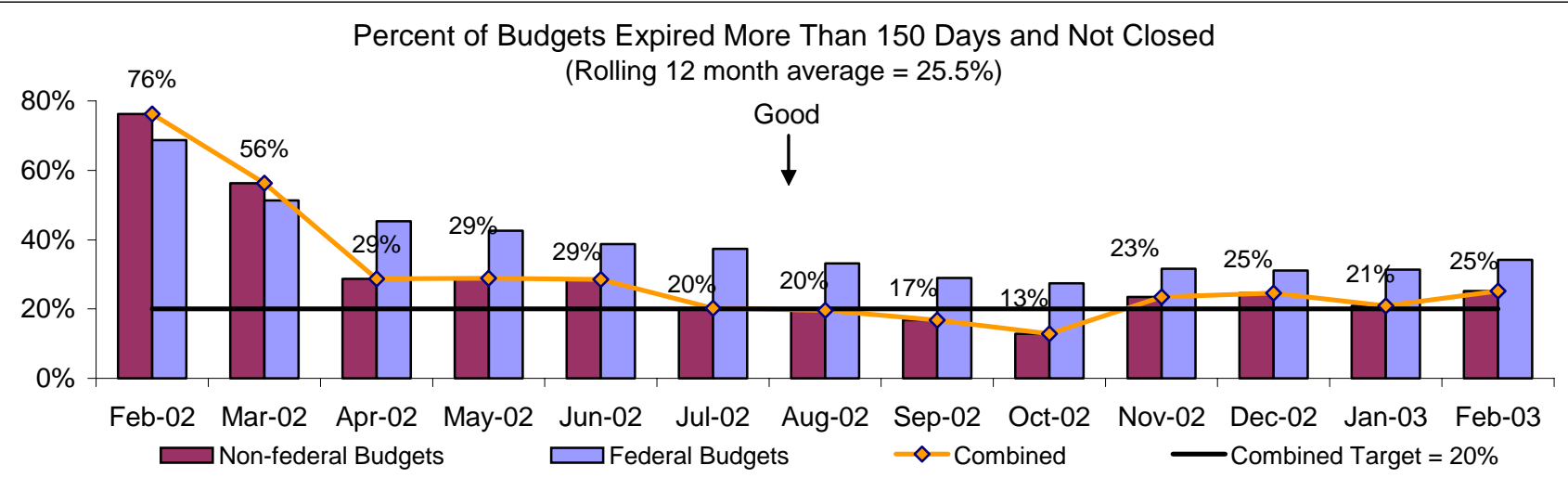


Output Measure #3 – Request to Transfer Expenditures (RTEs)

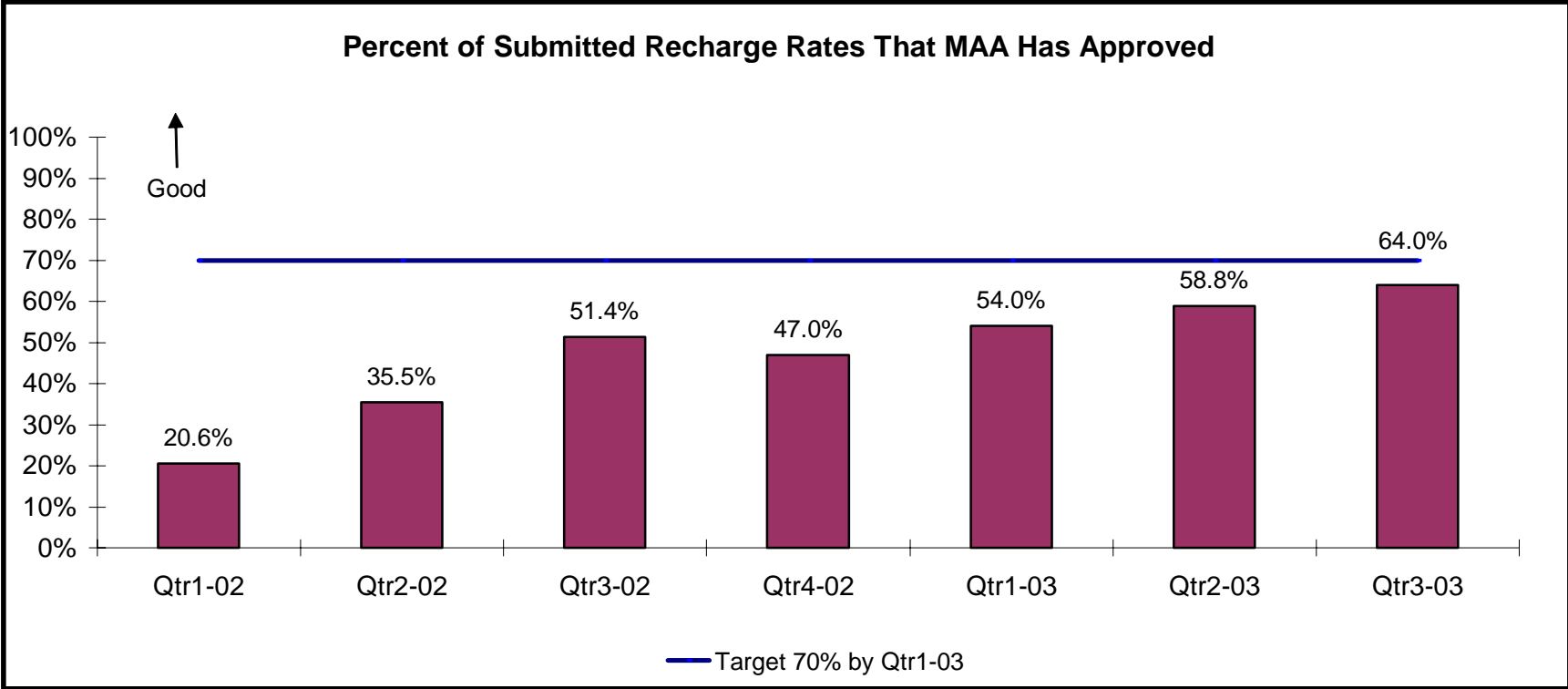


Materiality level changed from \$0 to \$250 for total deficits or total cash in March 2002.

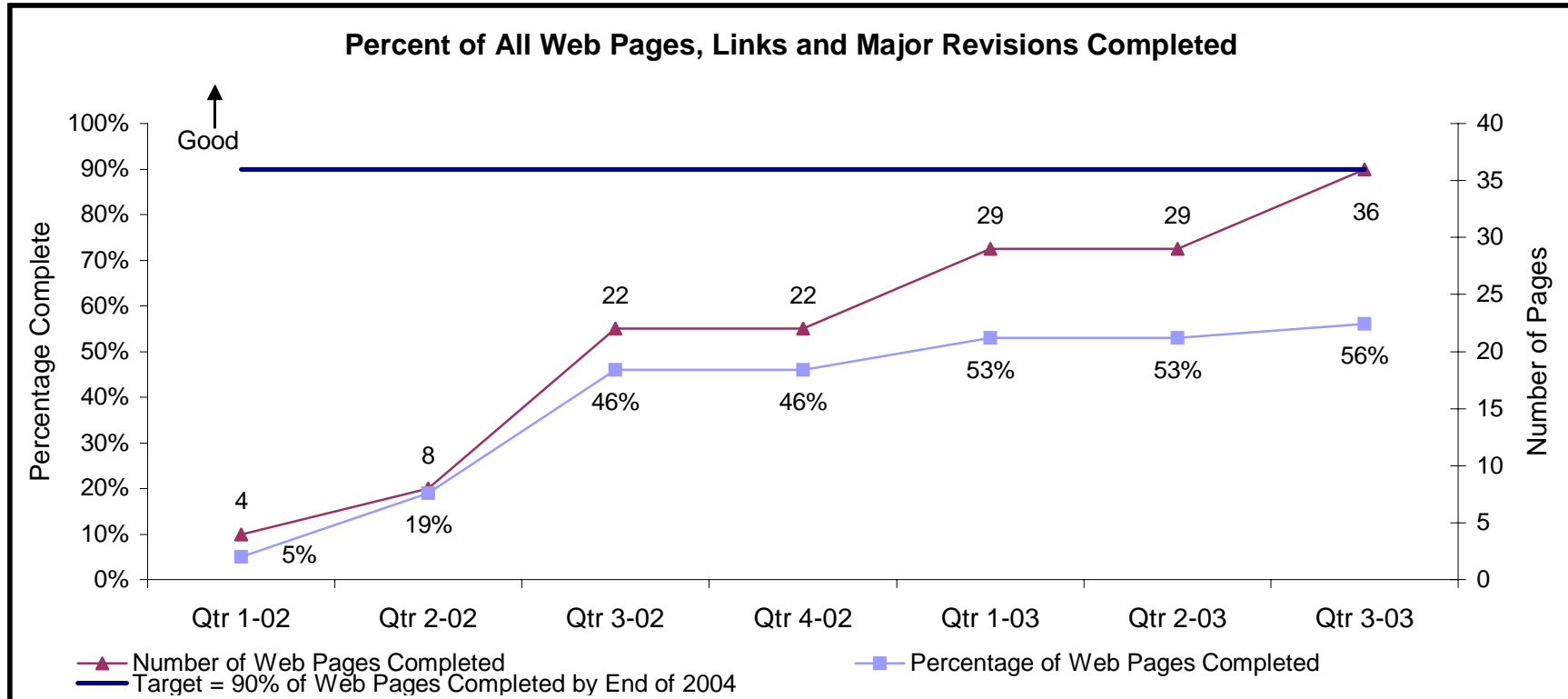
Output Measure #4 – Closings



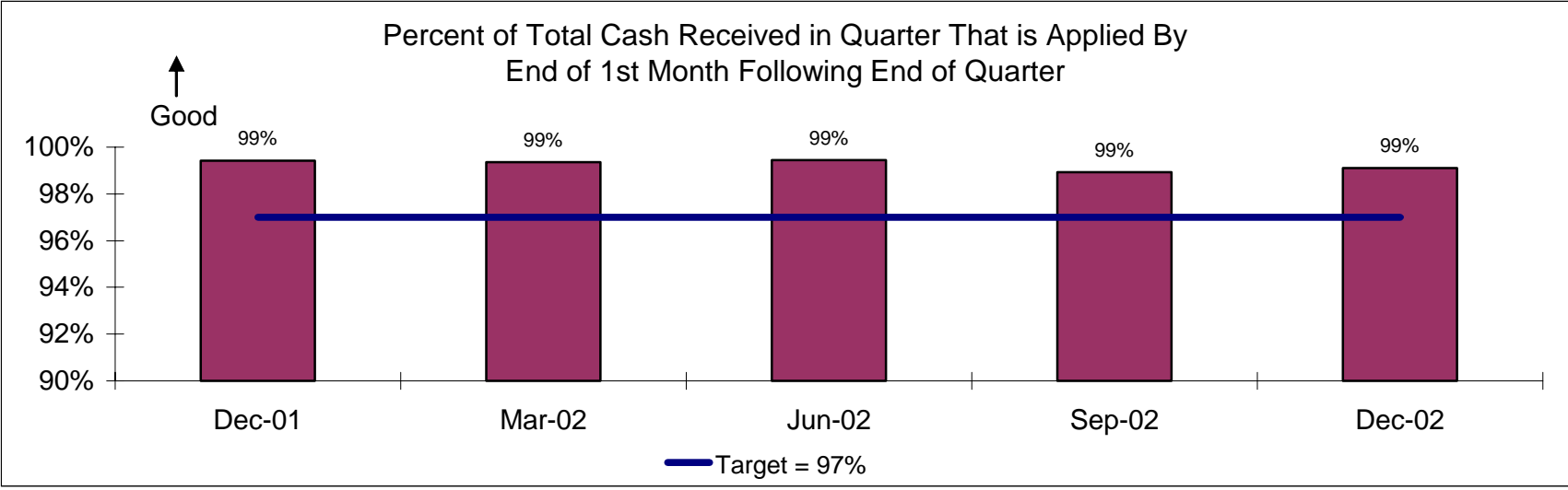
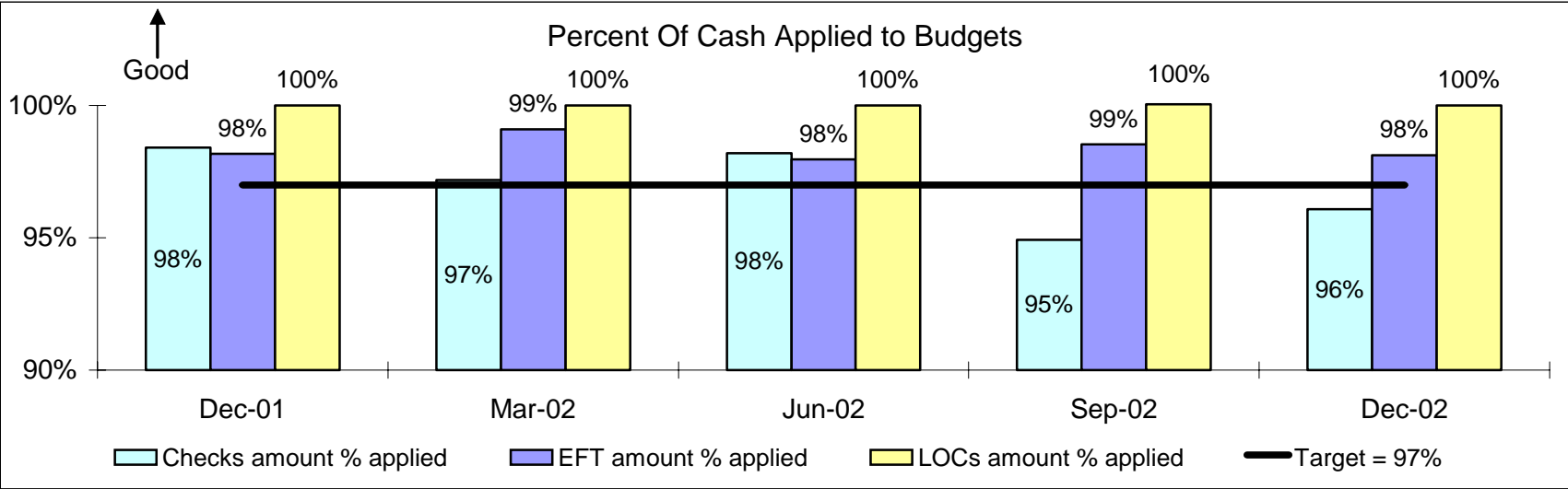
Output Measure #5 – Recharge Centers



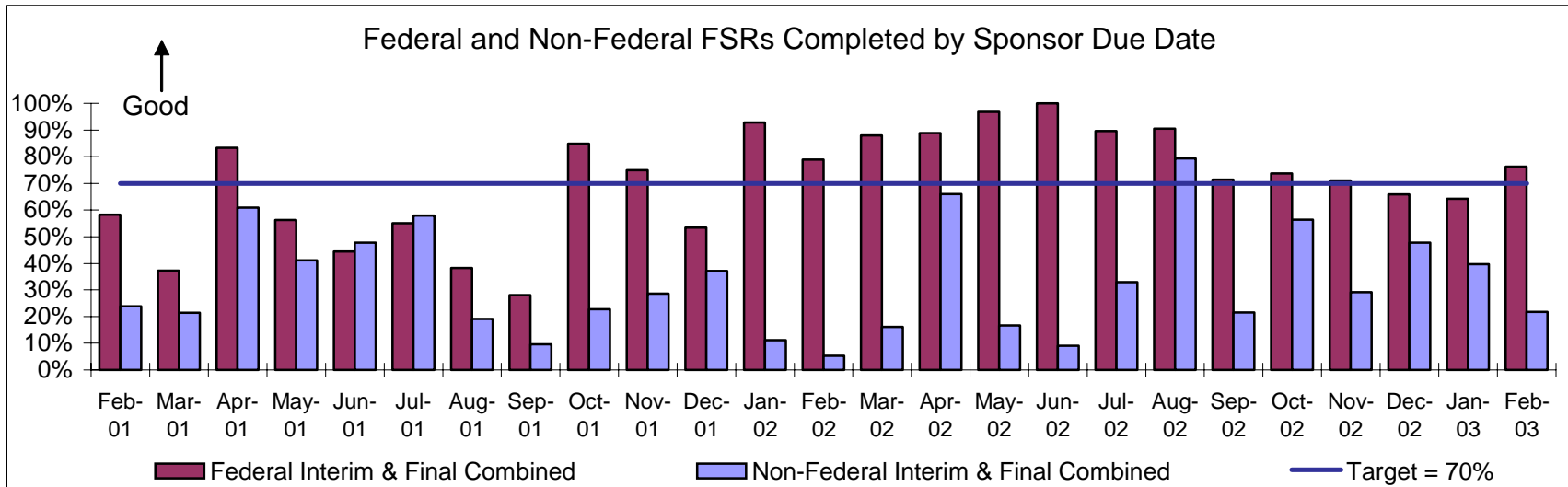
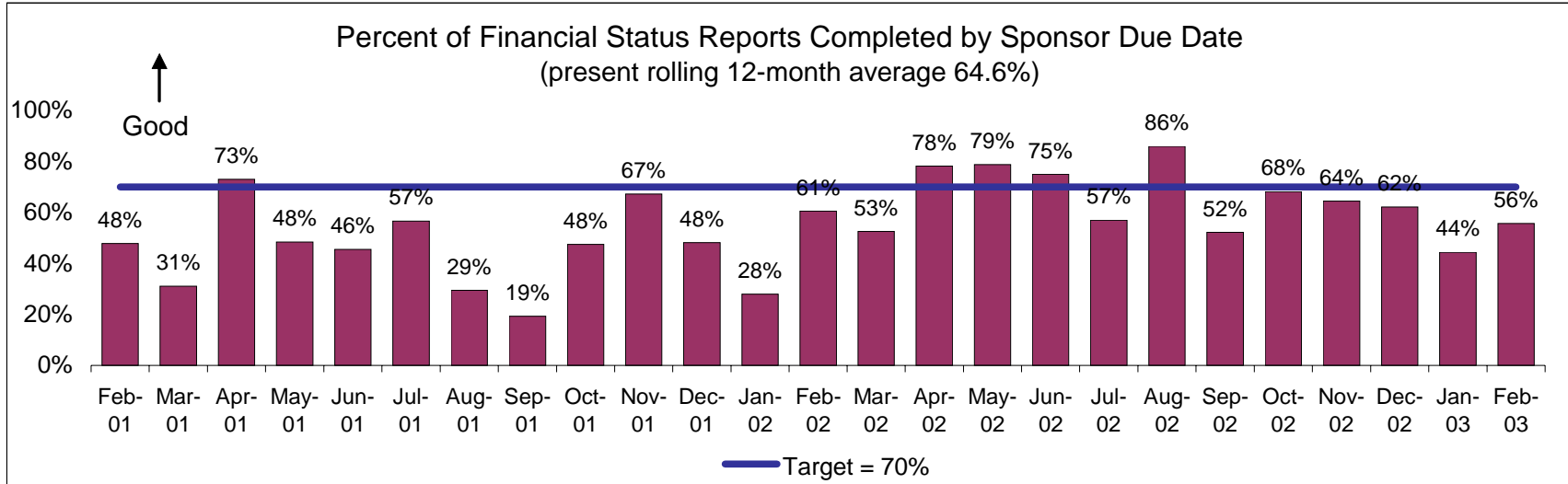
Output Measure #6 – Web Pages



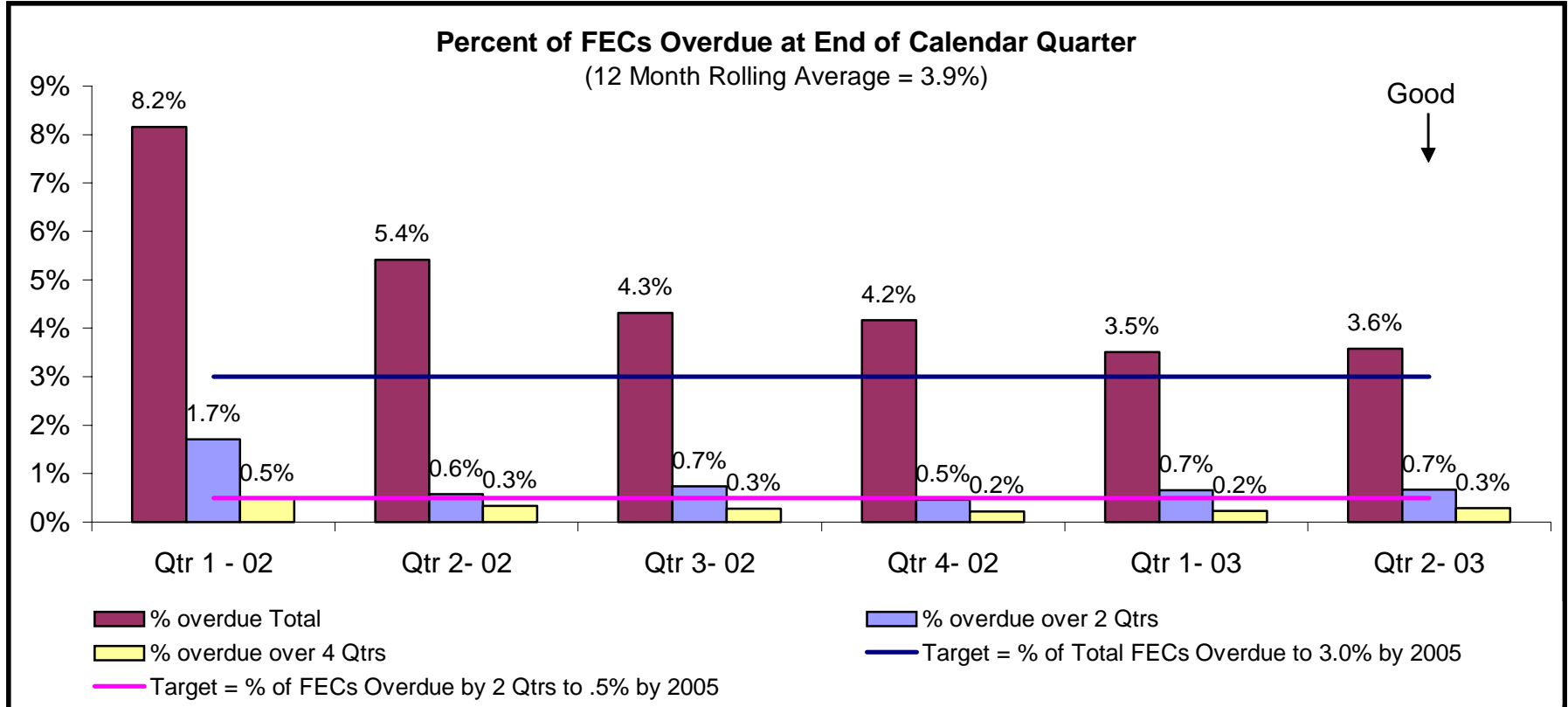
Output Measure #7 – Cash Applied



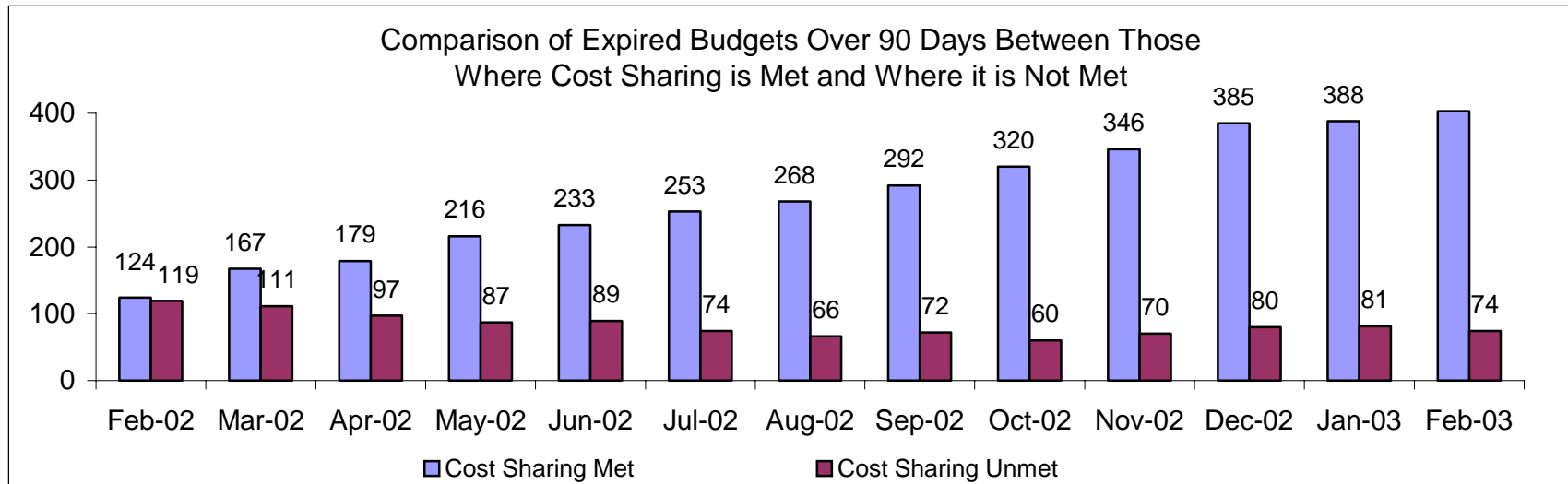
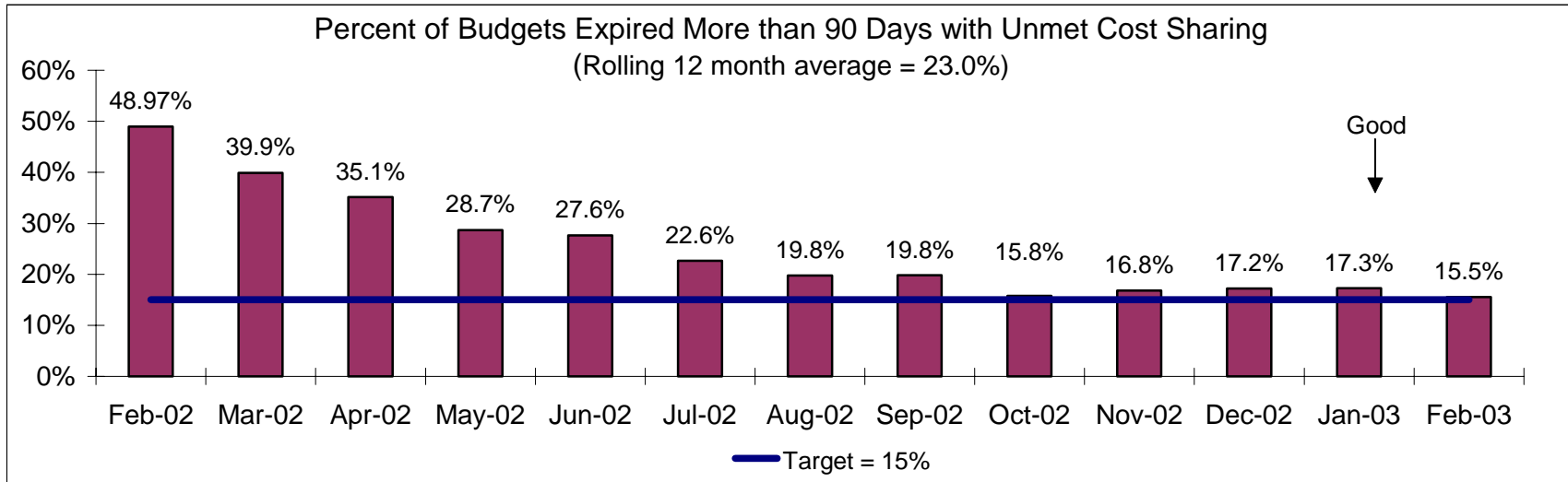
Output Measure #8 – Financial Status Reports (FSRs)



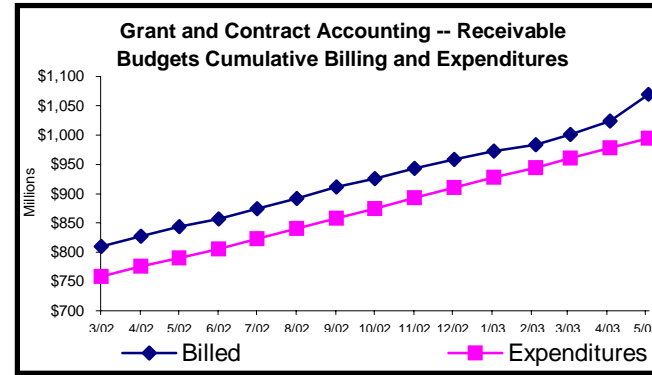
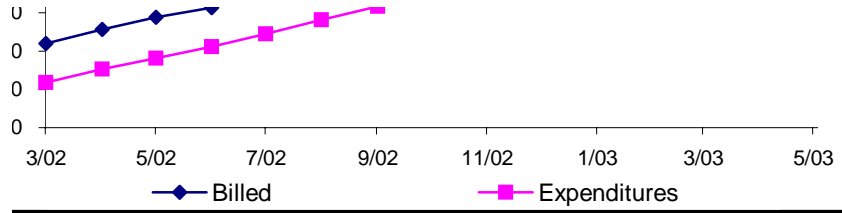
Output Measure #9 – Faculty Effort Certificates (FECs)



Output Measure #10 – Cost Share

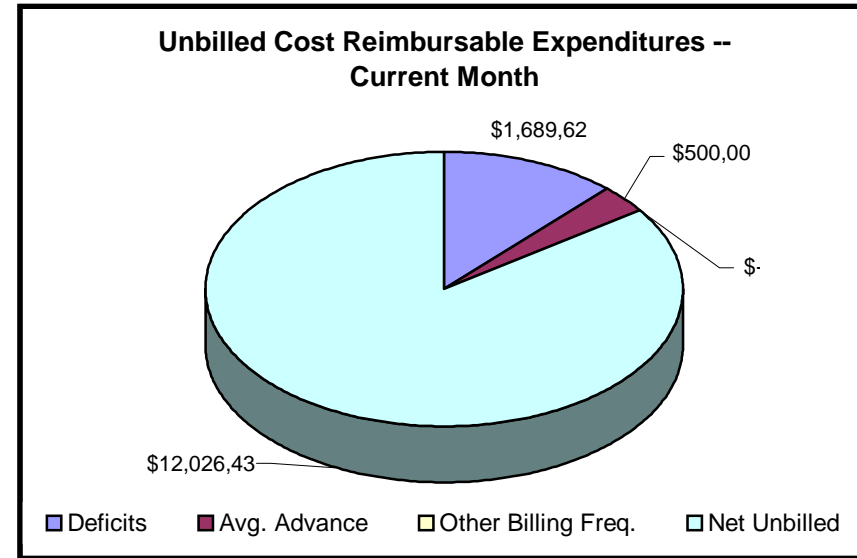


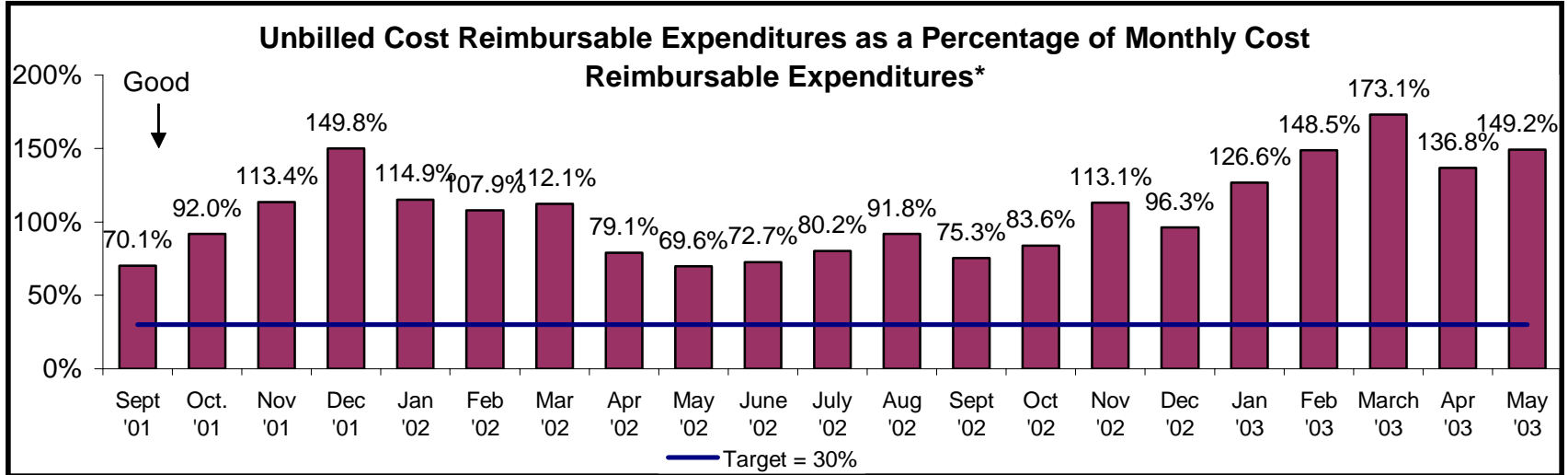
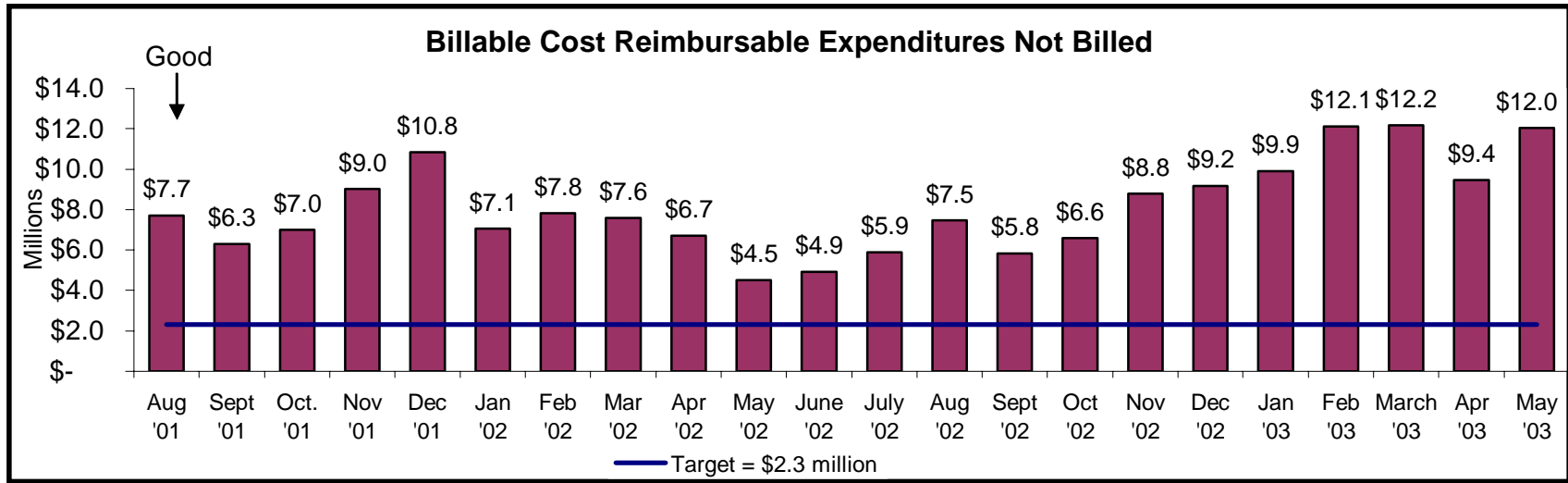
Output Measure #11 – Billing



| Billing -- May 2003 | | |
|---------------------|--------|------------|
| Expenditures | Billed | Difference |
| | | |

| Annual Lost Interest on Cost Reimbursable Expenditures | |
|--|--------------------|
| Annual Lost Interest on Unbilled Portion: 12 month rolling average | \$ 9,631,328 5% |
| \$ 481,566 | |
| Annual Lost Interest on Current Month Billing: (if accounts billed 10 days faster each month) | \$ 9,245,004 5% |
| \$ 151,973 | |

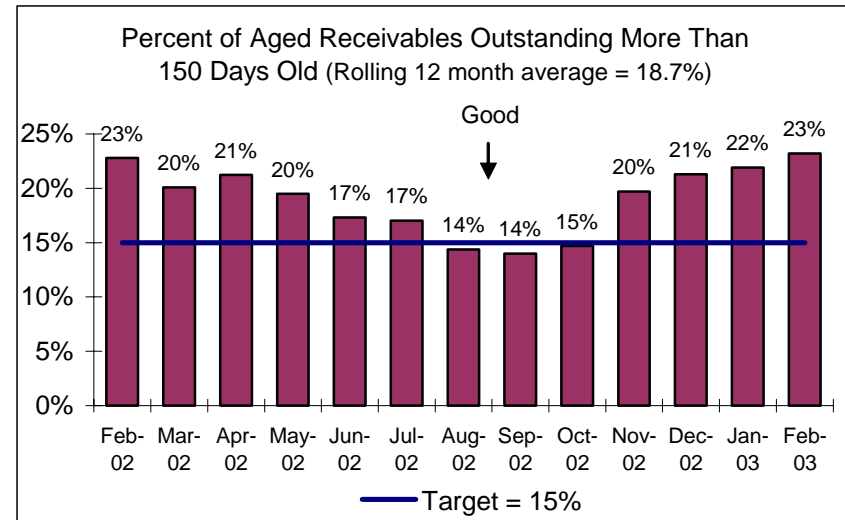
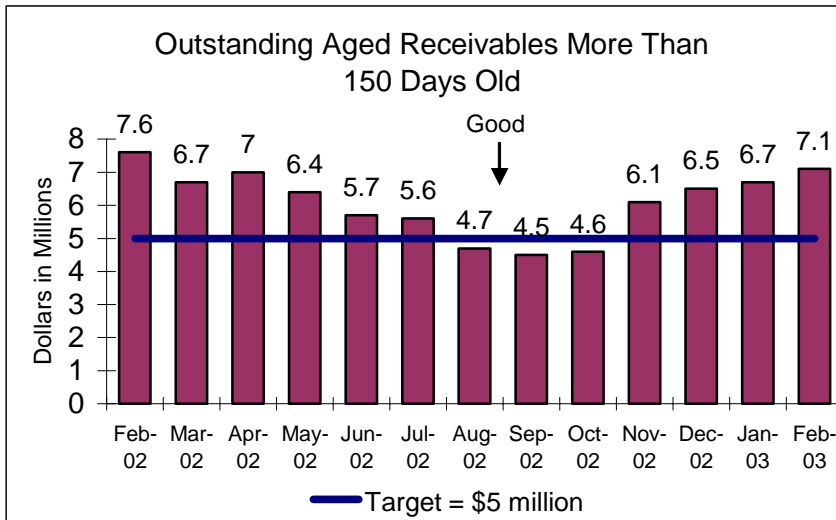
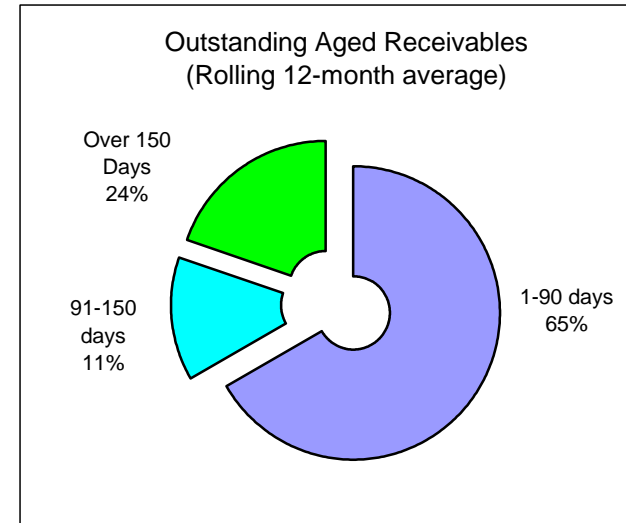
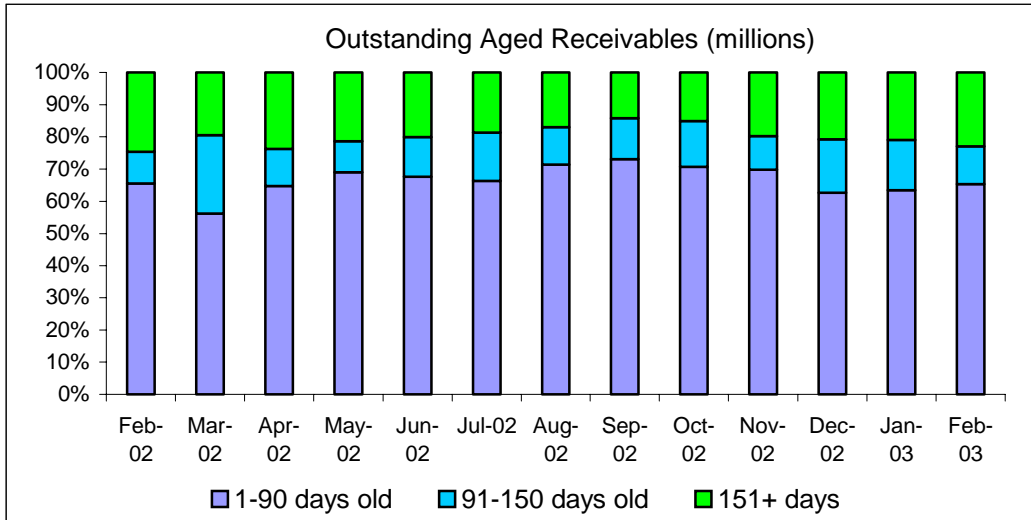




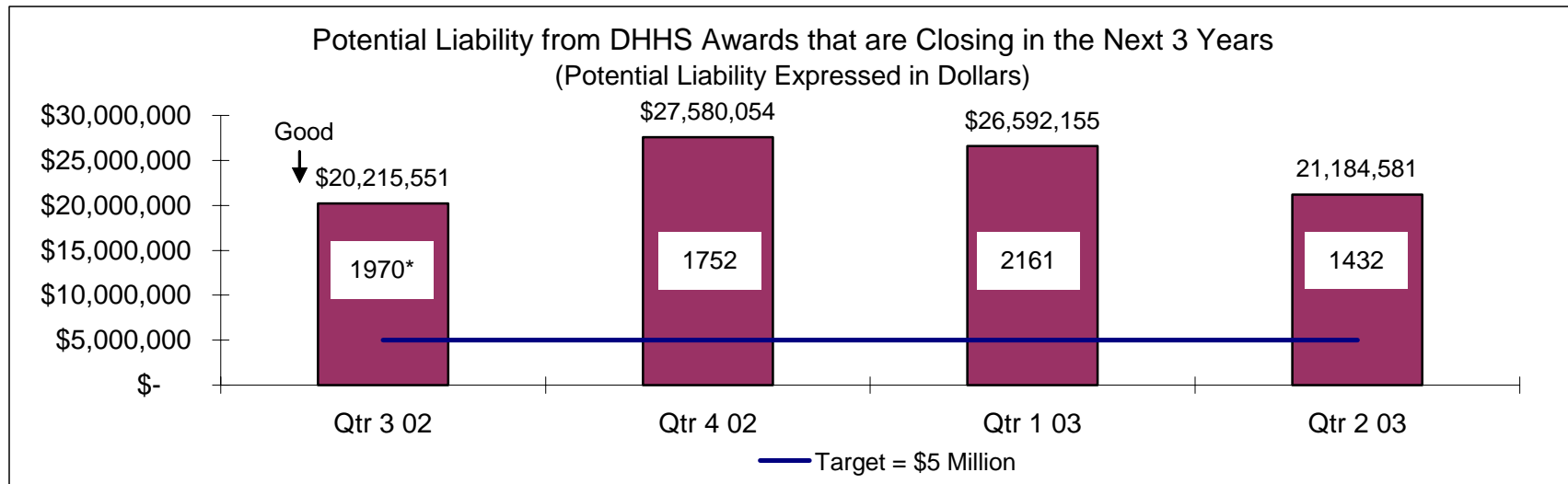
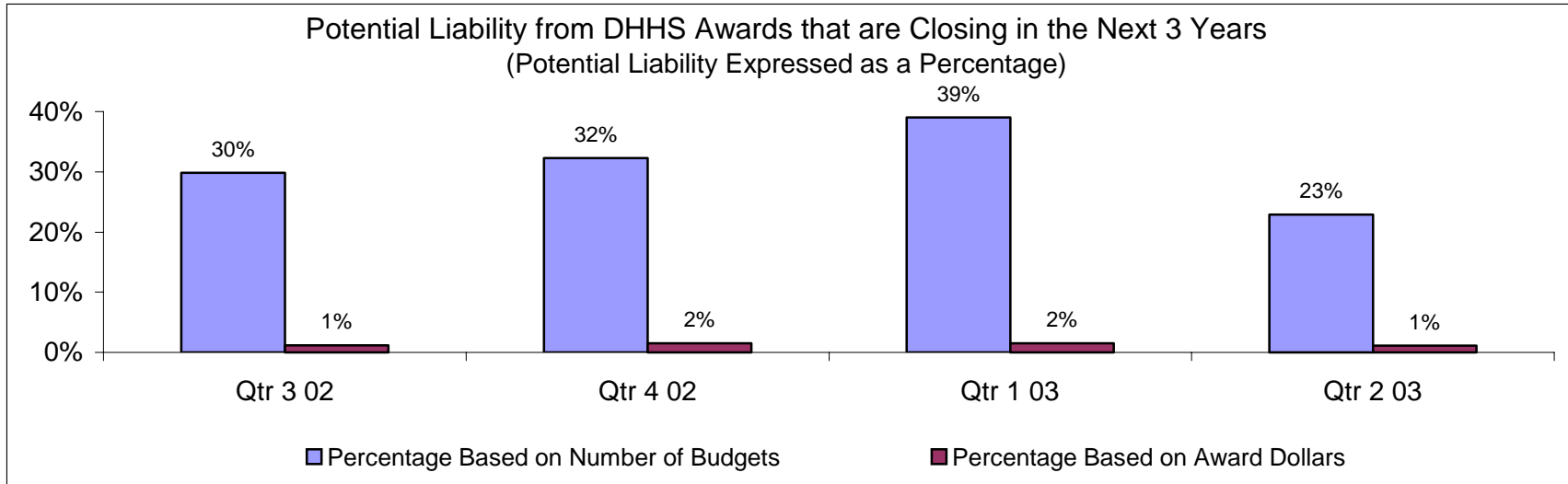
* When result < 100%, unbilled expenditures are less than total monthly expenditures (unbilled < current monthly expends).

* When result > 100%, unbilled expenditures are greater than total monthly expenditures (unbilled > current monthly expends).

Output Measure #12 – Aged Receivables

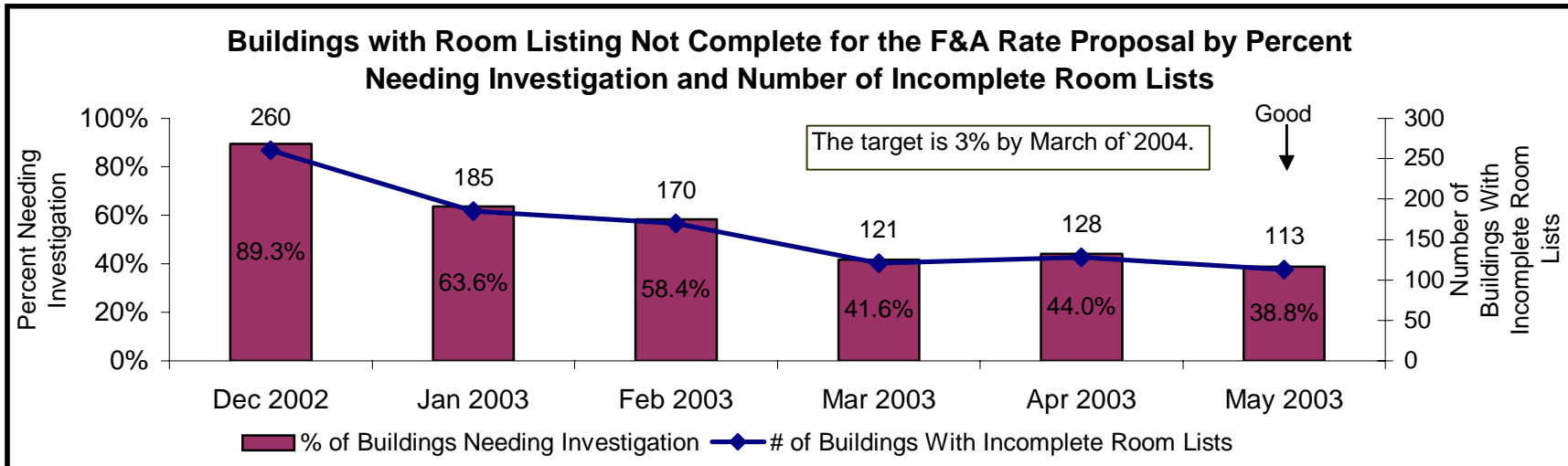
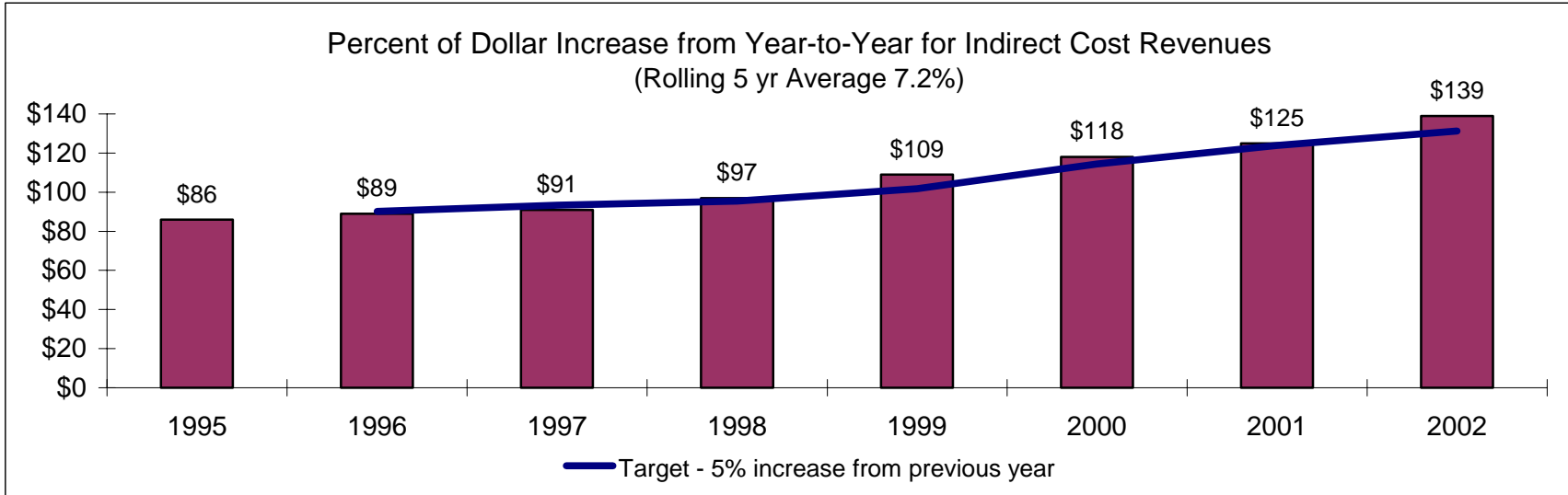


Output Measure #13 – DHHS

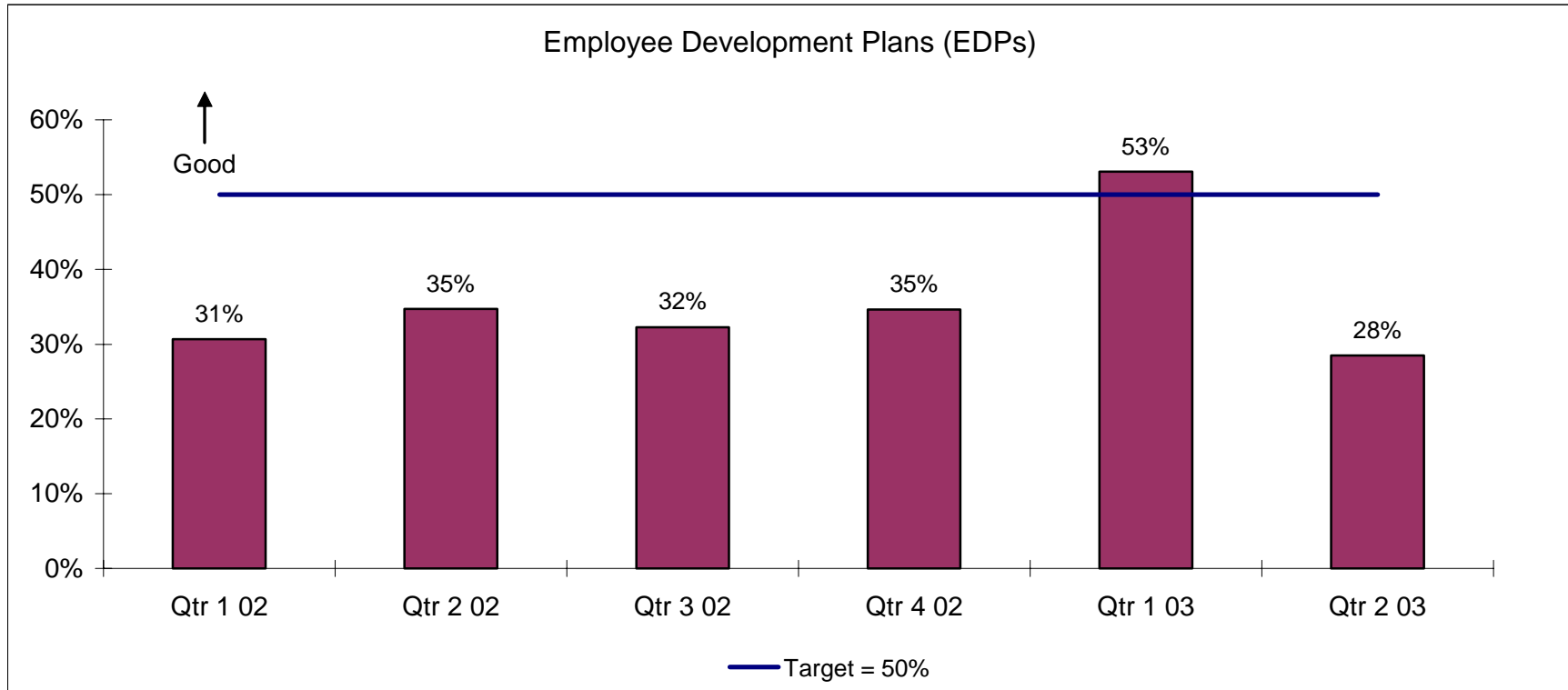


- A liability occurs when what the UW shows as the authorized amount for an award is greater than the award amount currently authorized by DHHS.
- Percentage based on number of budgets compares the number of budgets where there is a liability compared to the total number of DHHS budgets.
- Percentage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

Output Measure #14 – F&A Indirect Cost



Output Measure #15 – EDPs



Output Measure #16 – Employee Satisfaction

