



Research Accounting & Analysis

Grant & Contract Accounting ? Management Accounting & Analysis

Operational Performance Dashboard for October 2003 Quarter 1 FY 2004 (October - December 2004)

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.

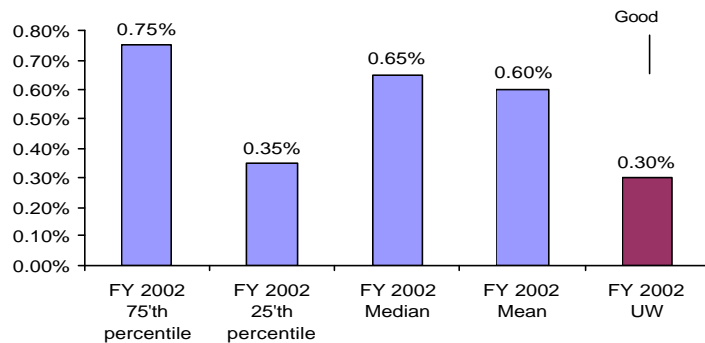
Our key processes include:

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

For questions about this report, please contact Vincent Lau, Grant & Contract Accounting, vlau@u.washington.edu

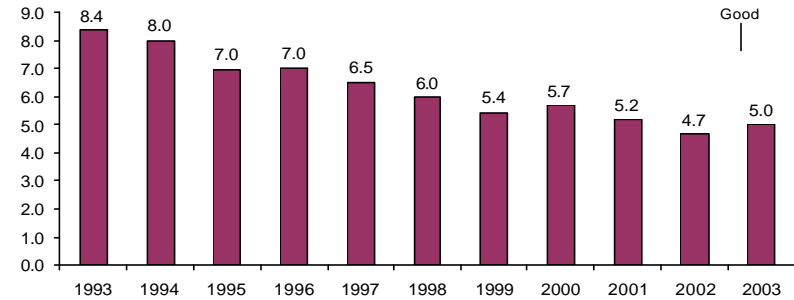
Research Accounting and Analysis

National Benchmark



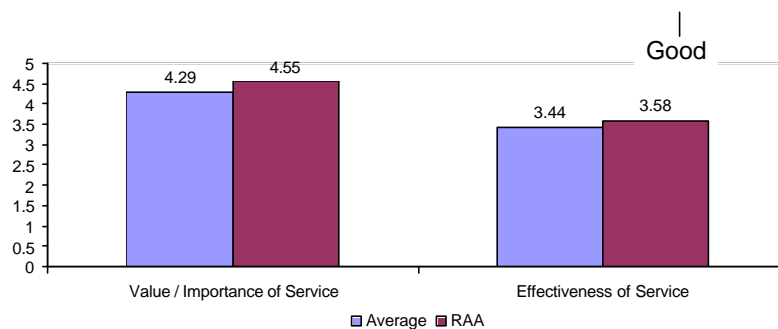
Post-award Administrative Costs as a % of Total Sponsored Project Costs
(Source: Preliminary data from Bearing Point survey, October 2003)

Efficiency



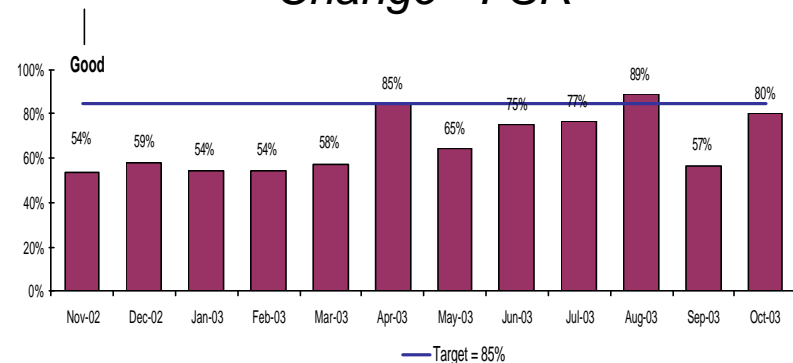
Hours Required to Manage One Budget, FY 1993-2003

2003 Dean's Report



2003 UW Support Services Assessment Report*
(Average represents Office Ratings from 2003 SSA)
*A biennial assessment process administrative units.

Change - FSR



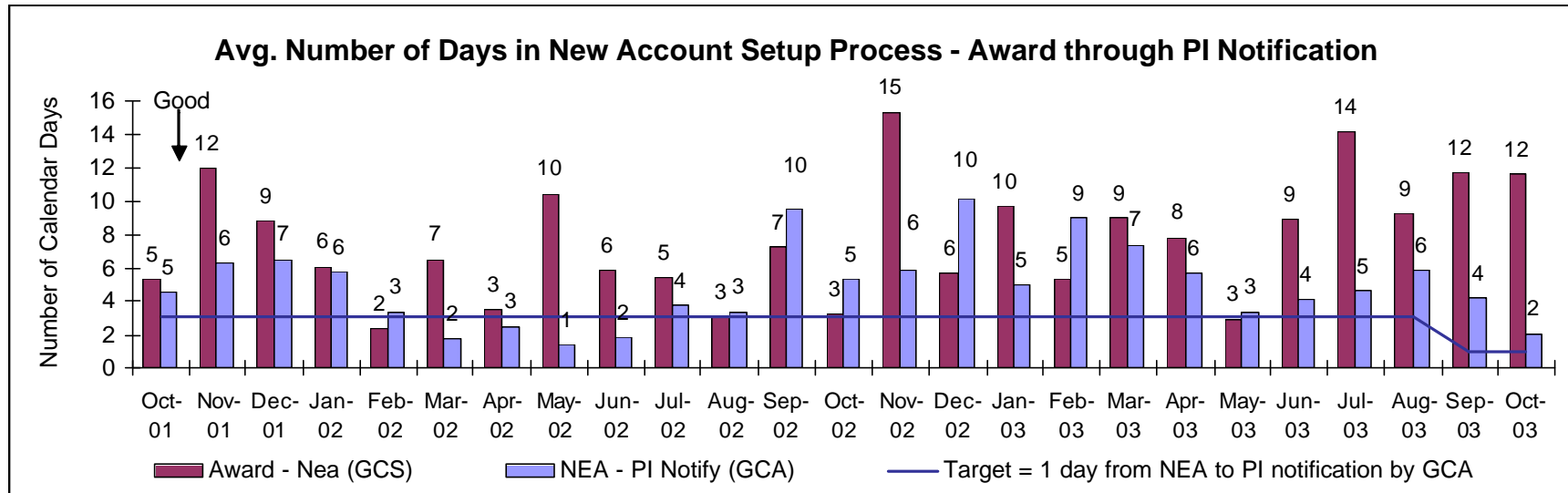
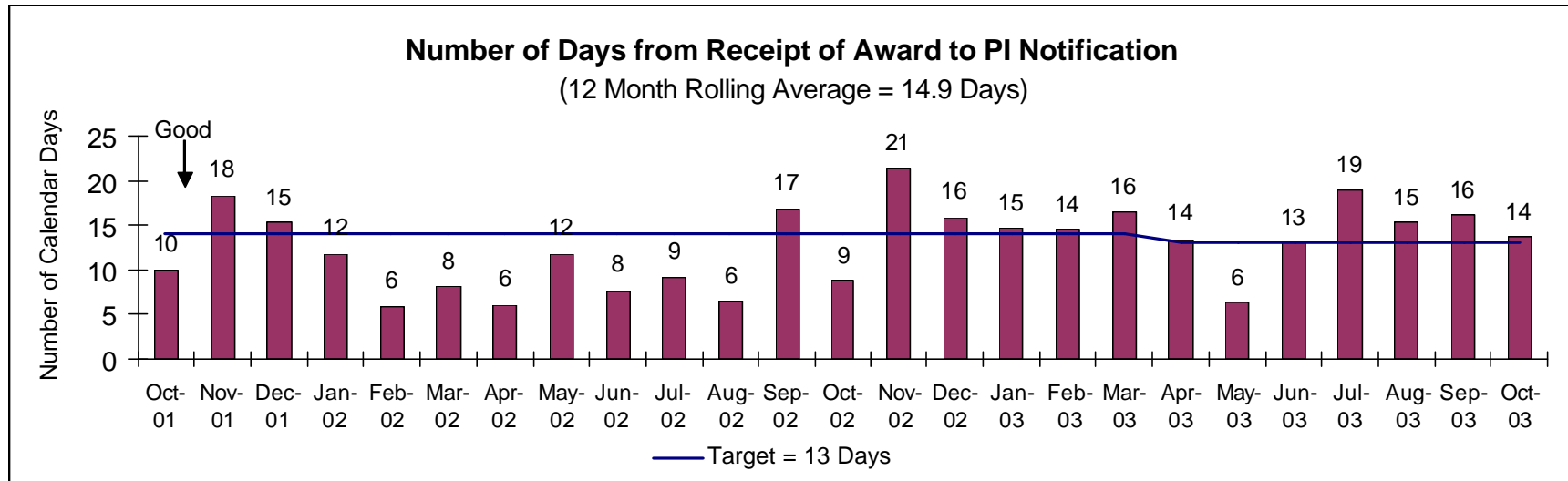
Percent of Financial Status Reports (FSR) Completed by Sponsor Due Date
(12 Month Rolling Average = 67.2%)

Research Accounting and Analysis Operational Performance Dashboard for Quarter 2 Fiscal Year 04 (Calendar: October 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. * †	14.9 (Oct 03)	13.0	1.9	Billing	11) Unbilled cost reimbursable expenditures as a percentage of monthly cost reimbursable expenditures.*	86% (Oct 03)	30.0%	56.0%
Customer Satisfaction	2) 2003 Dean's Report (UW Support Services Report)	(2003)	-	-	Aged Receivables	12) Percent of aged receivables outstanding more than 150 days overdue. †	20.3% (Oct 03)	15.0%	5.3%
RTEs	3) Number of days to process Request to Transfer Expenditures (RTEs) submitted by departments to GCA. †	4.3 (Oct 03)	4.0	0.3	DHHS	13) Potential liability from DHHS Awards that are closing in the next 3 years.	\$6.9 M (Qtr 1-04)	\$5.0 M	\$1.9 M
Closings	4) Percent of budgets expired more than 150 days and not closed. †	24.5% (Oct 03)	20.0%	4.5%	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) Percent of submitted recharge that MAA has approved (NEW GRAPH. Target will be set using surveys)	tba	tba	tba					
Web Pages	6) Percent of all Management Accounting and Analysis (MAA) WEB pages, links and major revisions completed	77.0% (Qtr 1-04)	90.0% by June '04	13.0%					
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% (Qtr 1-04)	97.0%	No gap	EDPs	15) % Of staff with active EDPs	38% (Qtr 1-04)	50%	12.0%
FSRs	8) Percent of final (and interim) Financial Status Reports (FSRs) completed within 90 days of budget expiration. †	67.2% (Oct 03)	85.0%	17.8%	Employee Satisfaction	16) Employee Satisfaction (next survey in 2003); points possible: 5.0	3.76 (2000)	4.00	0.24
FECs	9) Faculty Effort Certificates (FECs) overdue. † (Qtr 1-04 measure available Dec 03)	3.3 (Qtr 4-03)	3.0%	0.3%					
Cost-Share	10) % Of budgets expired more than 90 days with unmet cost sharing. *† (NEW GRAPH)	tba	tba	tba					

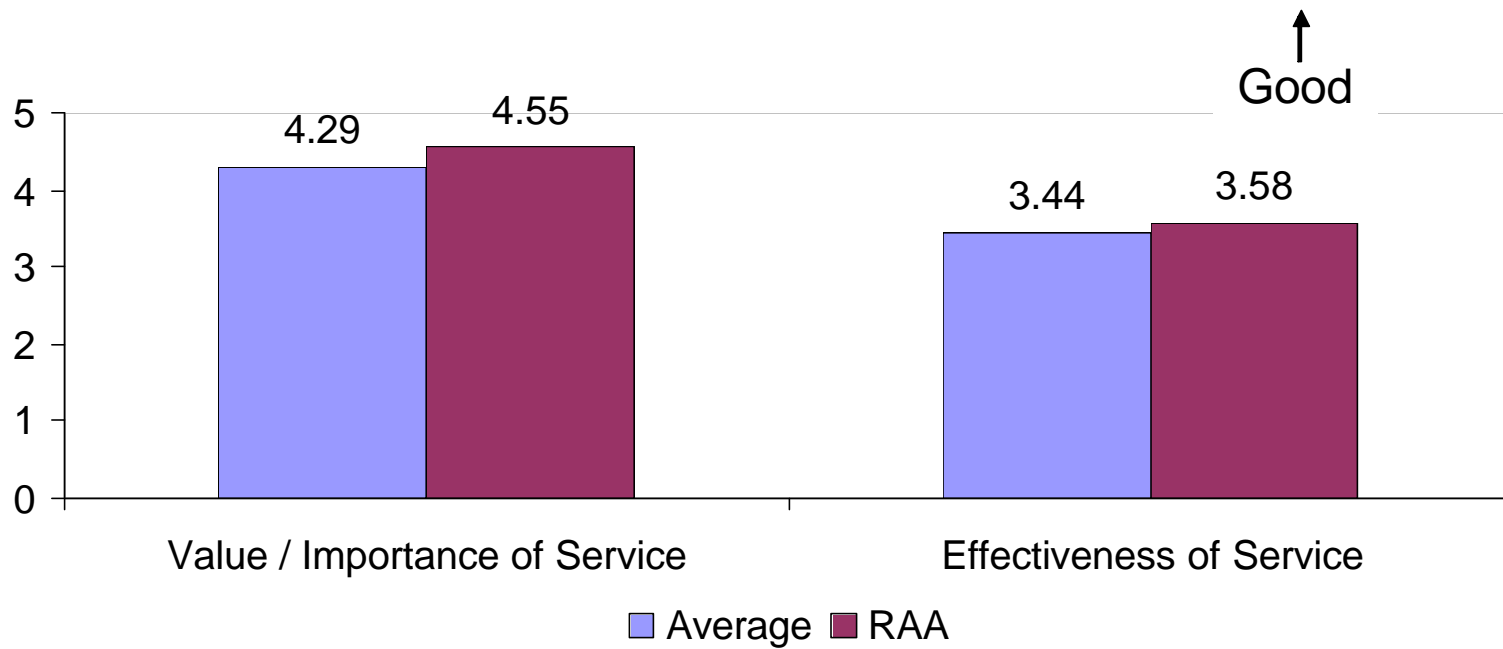
* Measure is on FM Dashboard. † Rolling 12-month average; all days are calendar days

Output Measure #1 – New Budgets

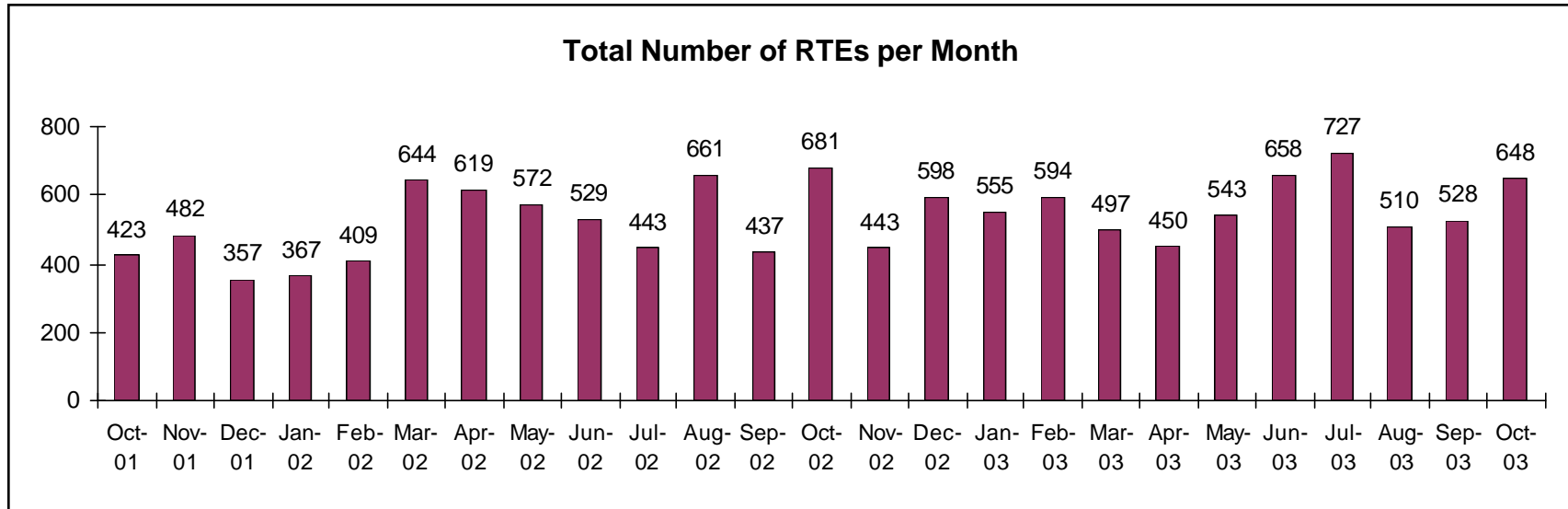
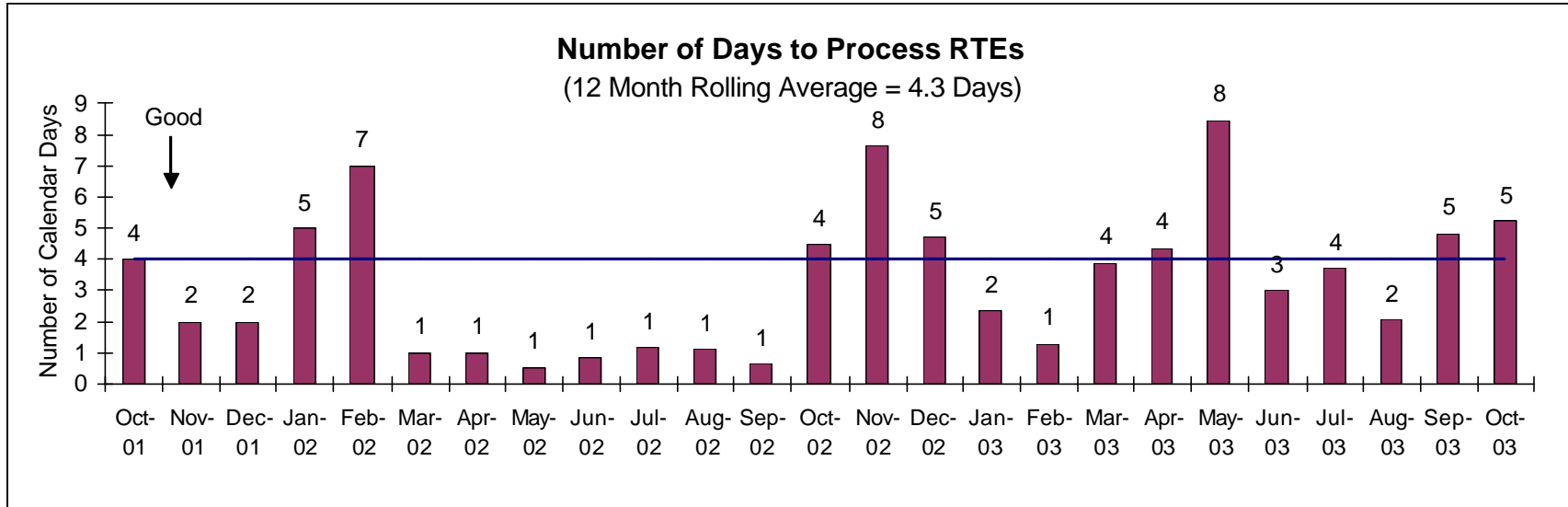


NEA = "Notice to Establish Account." The NEA is sent by Grant & Contract Services to the New Accounts section of GCA.
 Note: Data relates to grants only, since July 2001

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

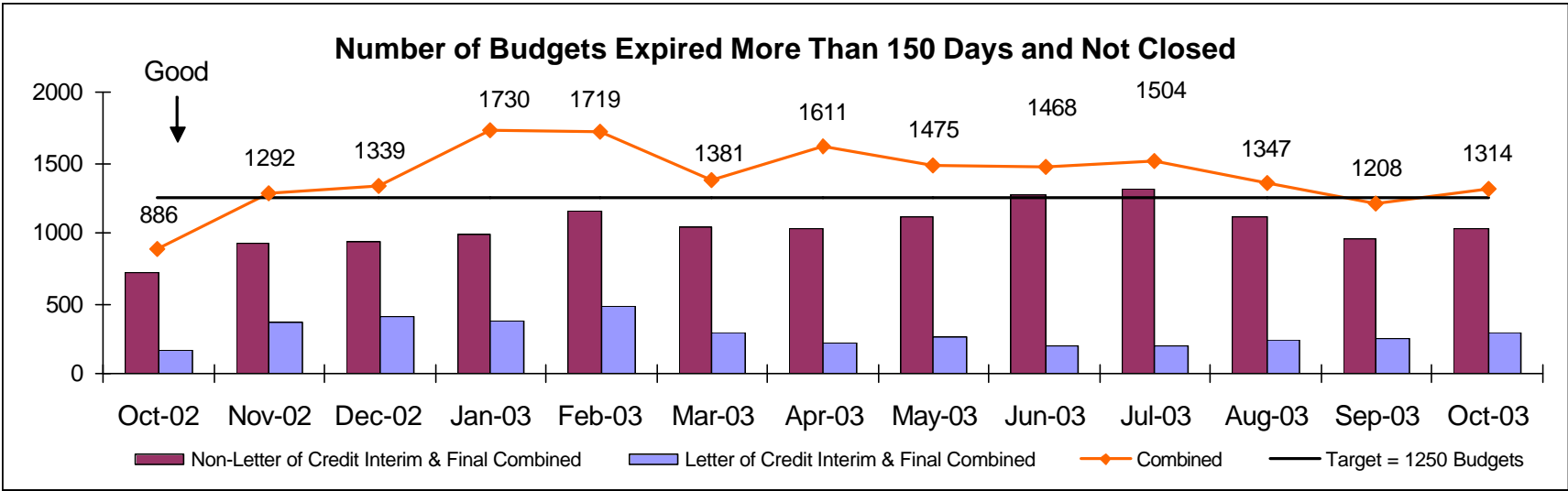
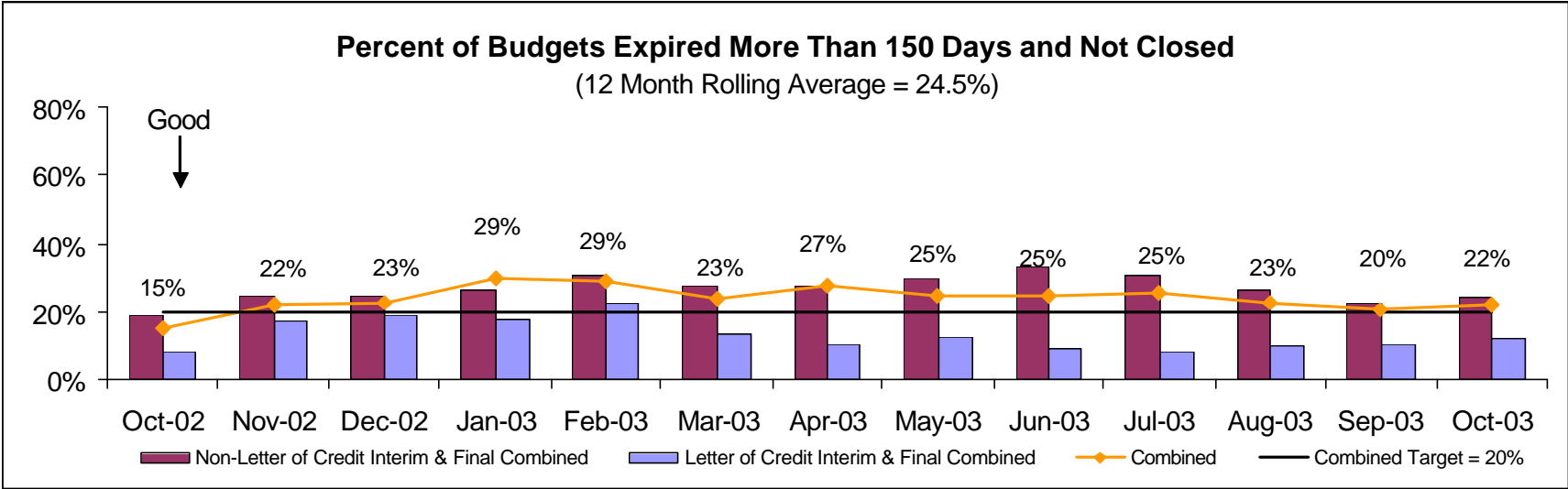


Output Measure #3 – Request to Transfer Expenditures (RTEs)

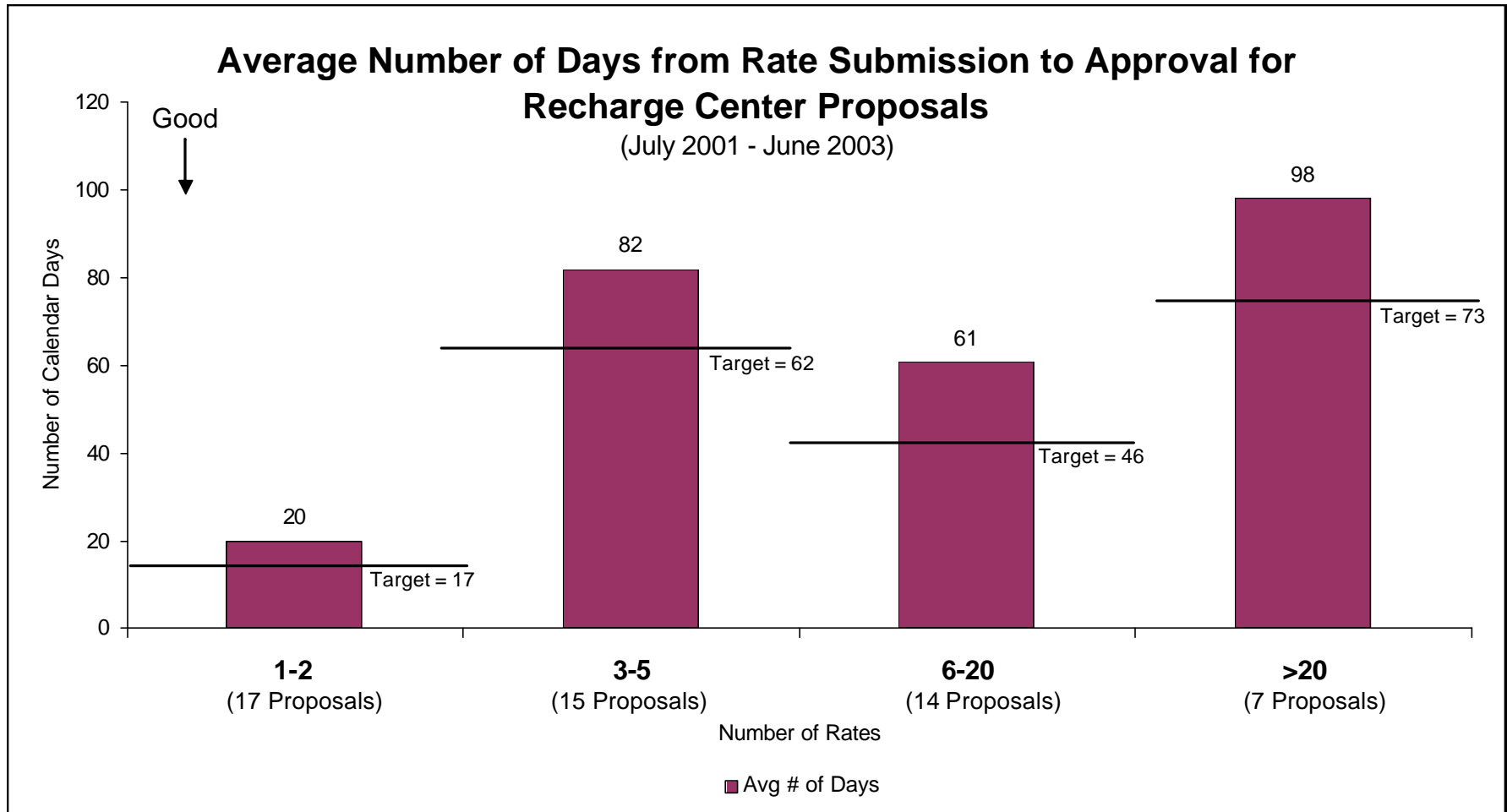


Note: Materiality level changed from \$0 to \$250 for total deficits or total cash in March 2002.

Output Measure #4 – Closings

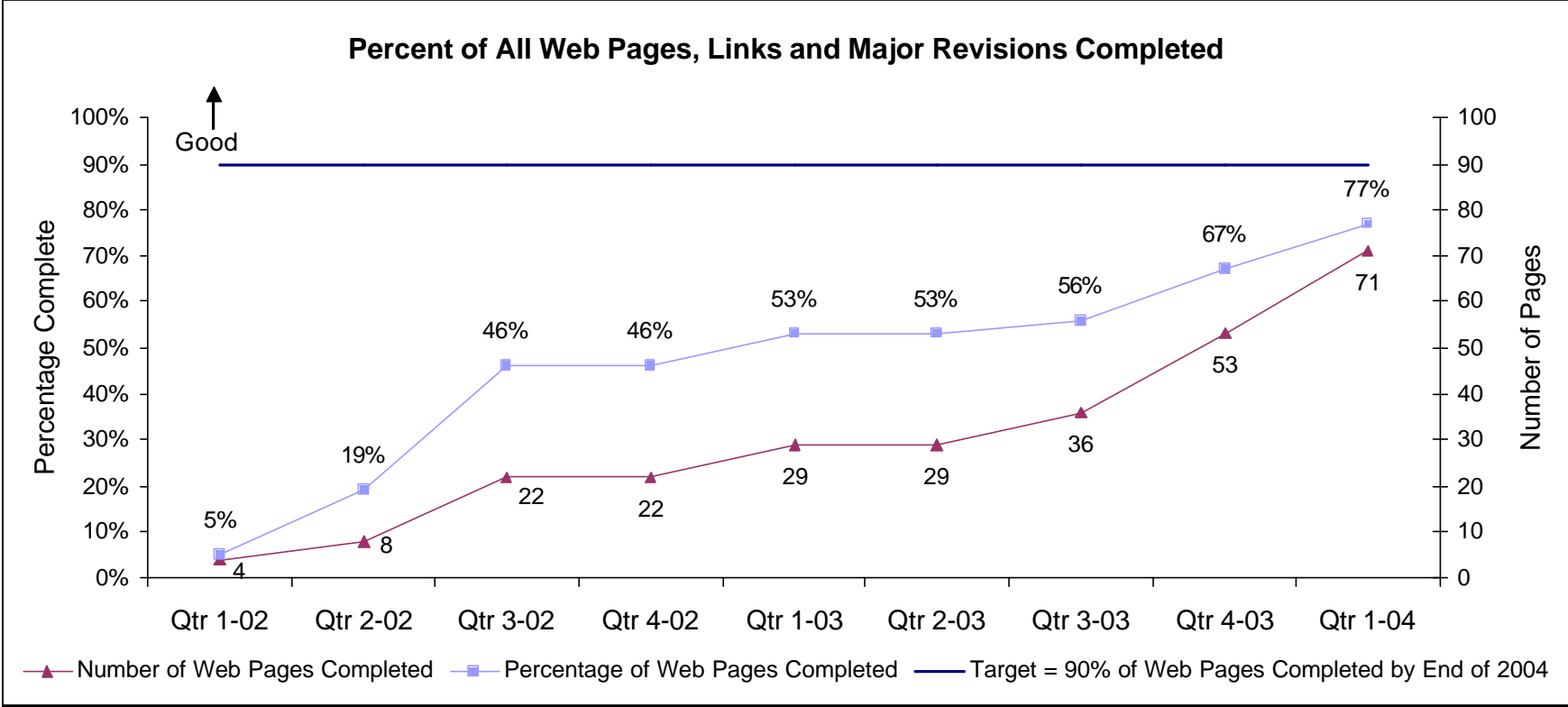


Output Measure #5 – Recharge Centers

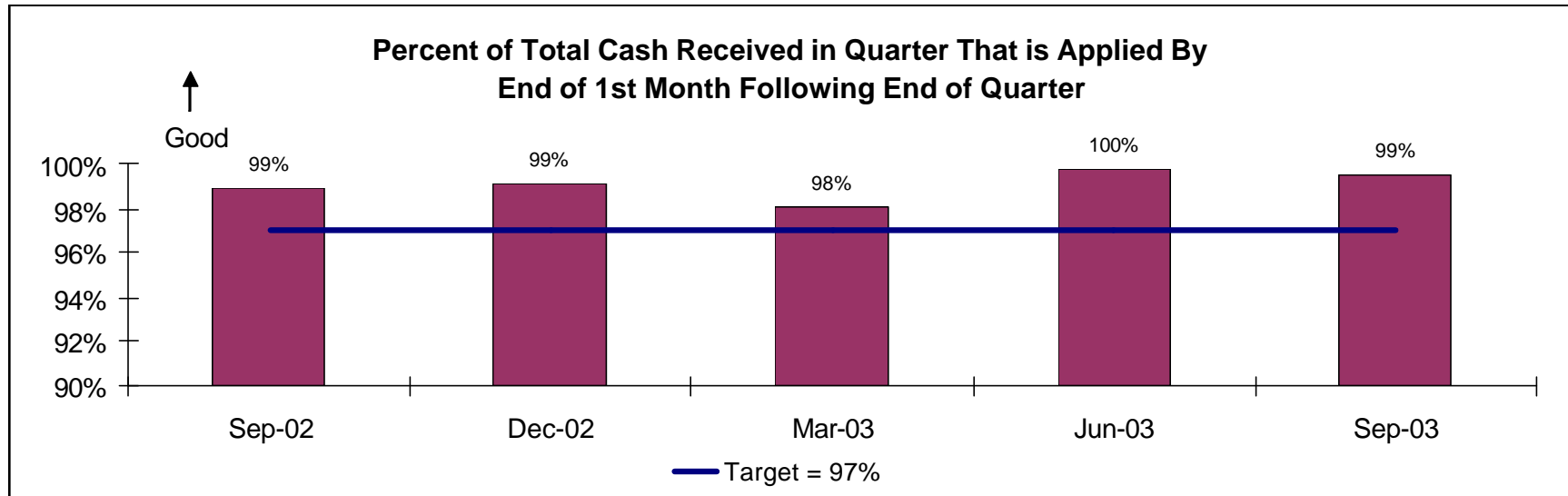
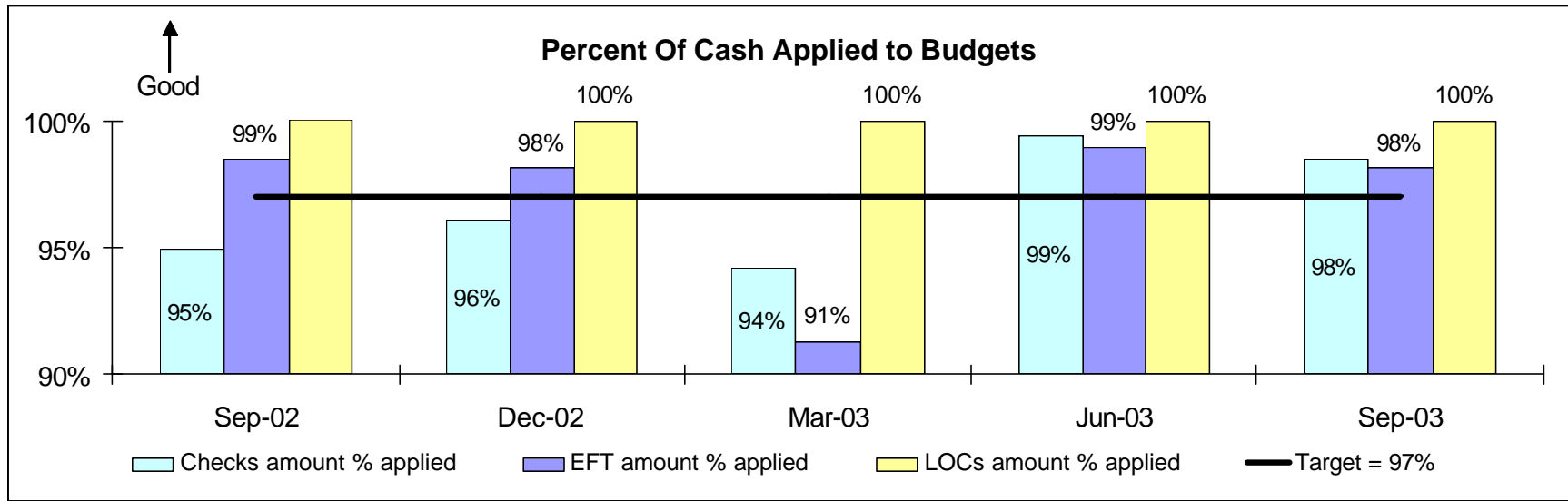


Note: In the process of target setting based on customer survey feedback.

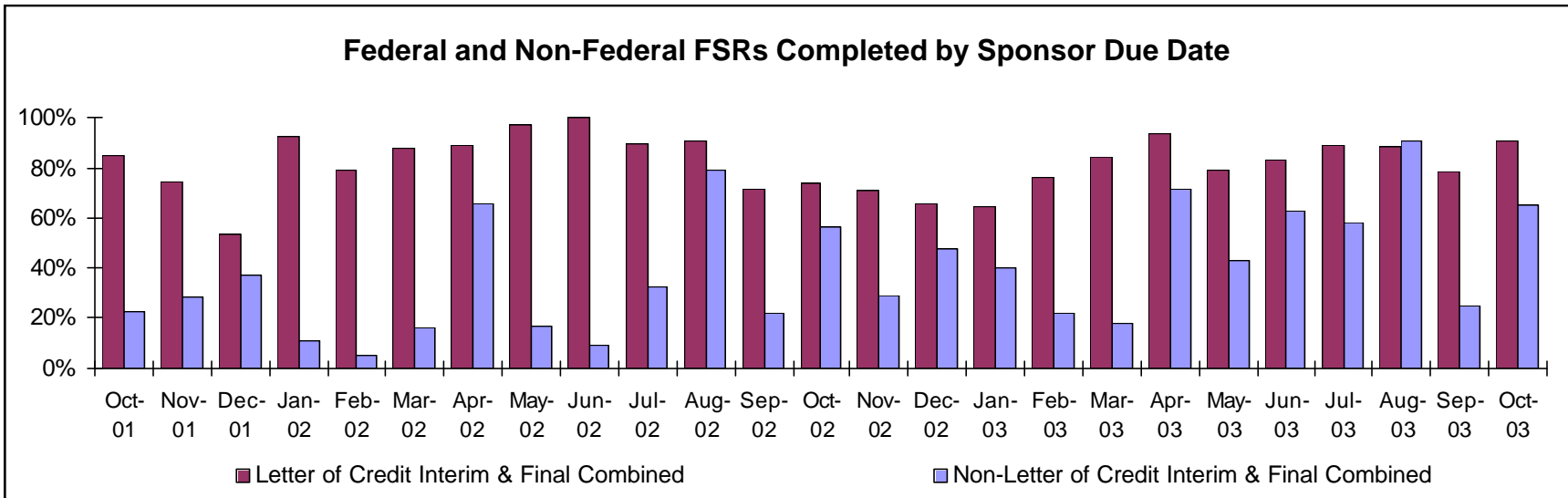
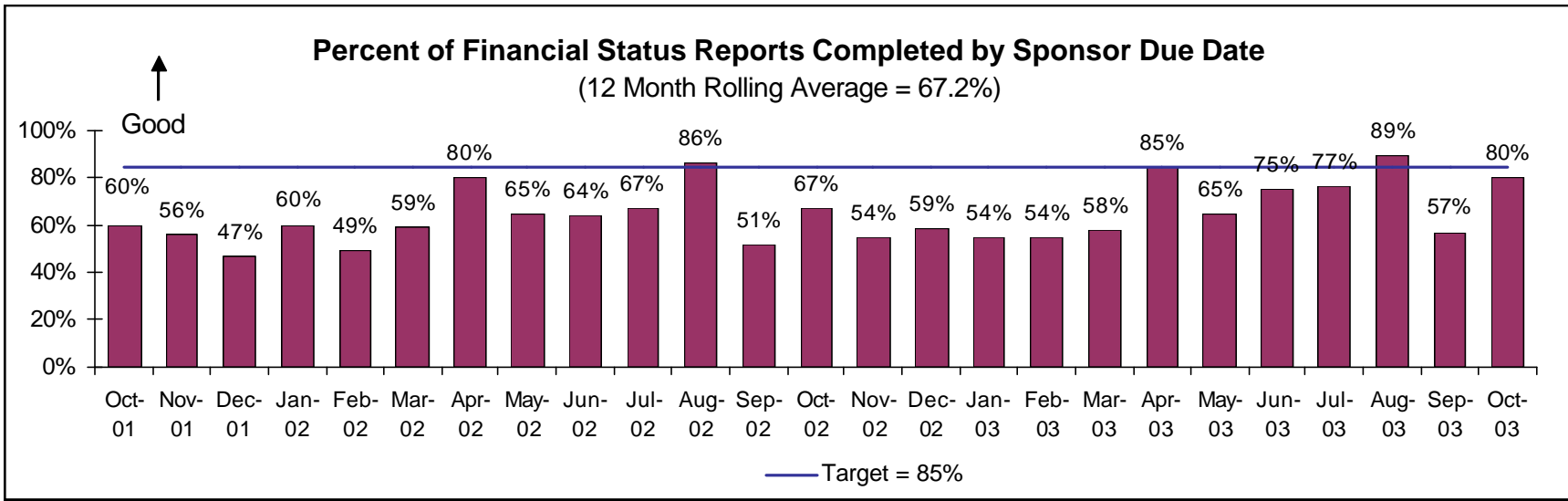
Output Measure #6 – Web Pages



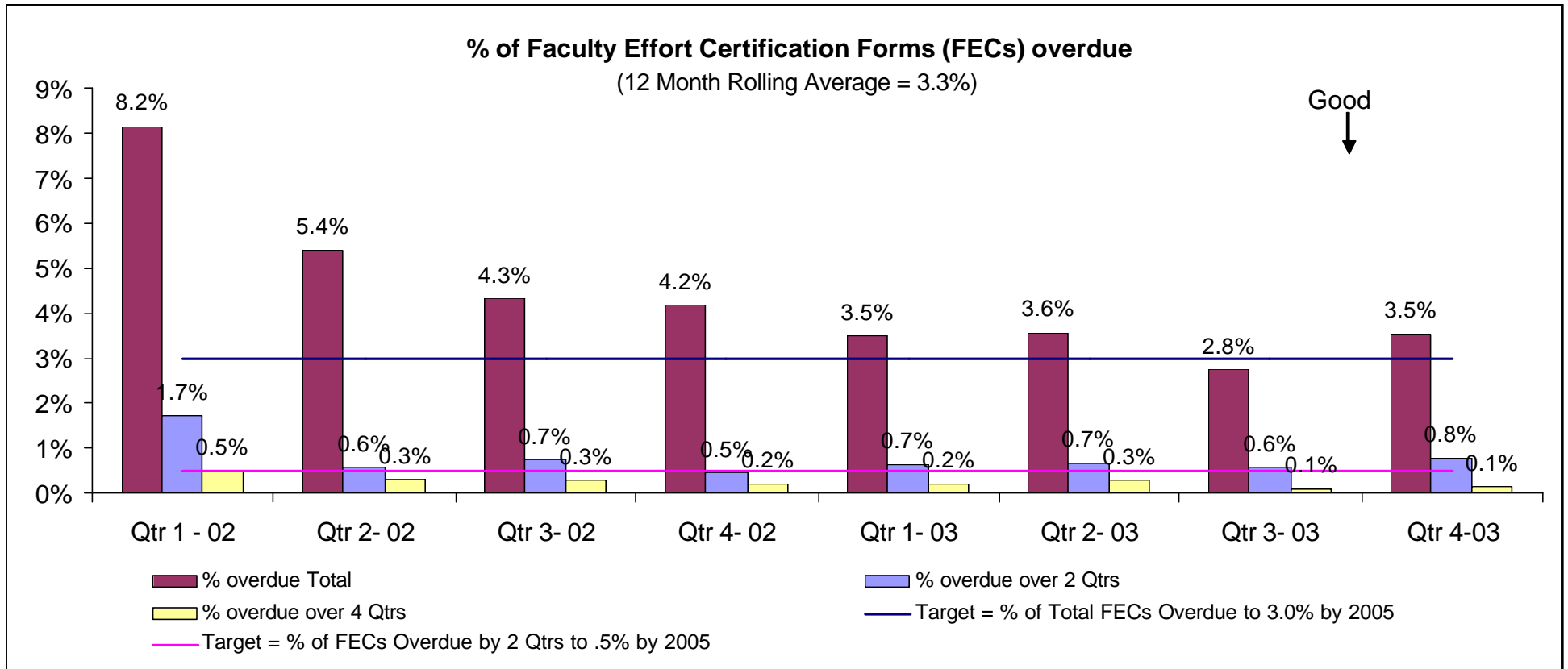
Output Measure #7 – Cash Applied



Output Measure #8 – Financial Status Reports (FSRs)

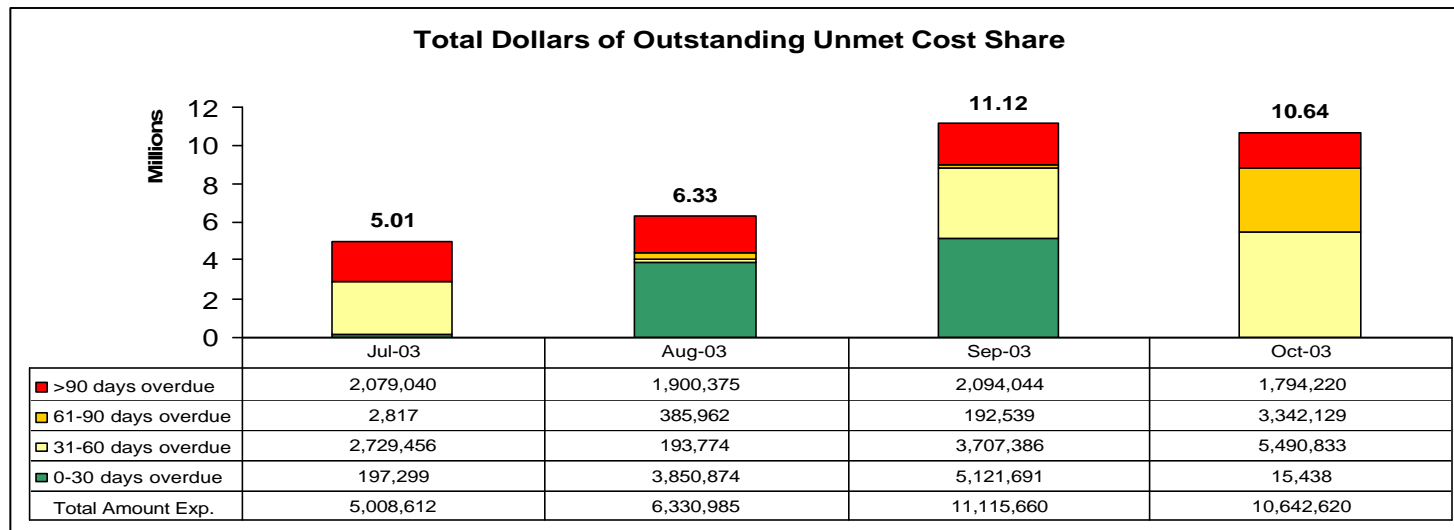
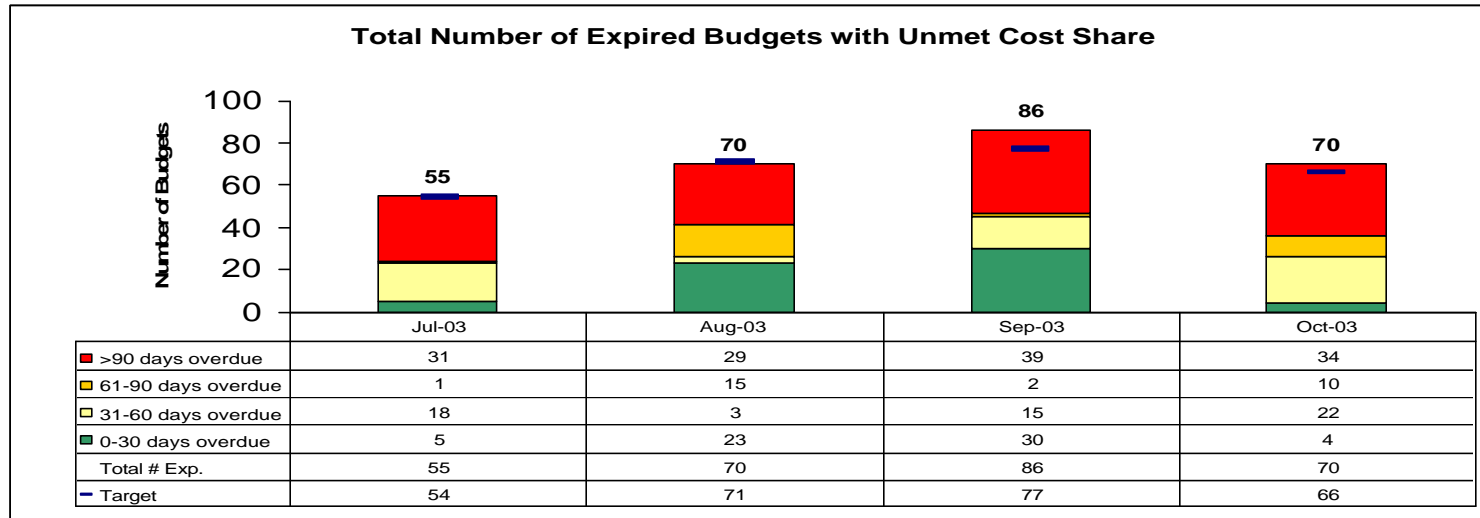


Output Measure #9 – Faculty Effort Certification (FECs)



Note: Measurements for an academic quarter are not available until the end of the following quarter. (Qtr 1-04 available Dec 03 / Jan 04)

Output Measure #10 – Cost Share

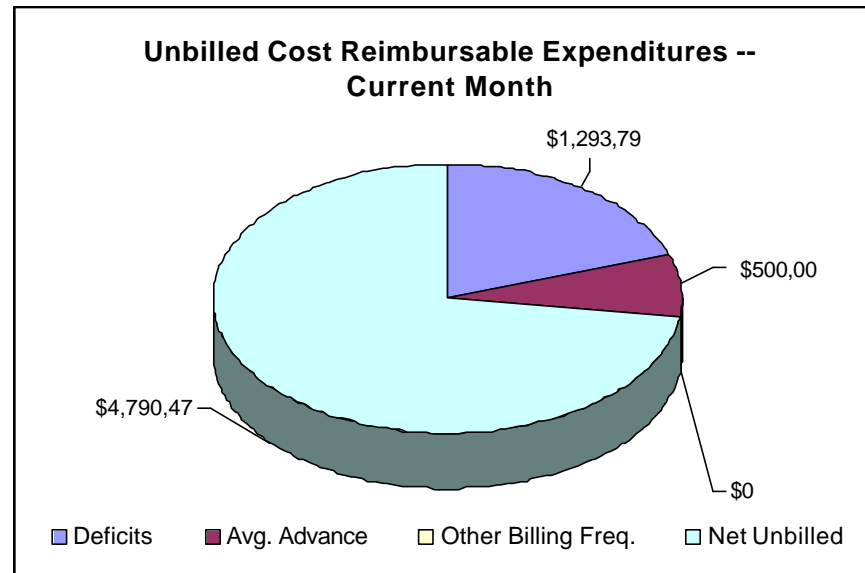


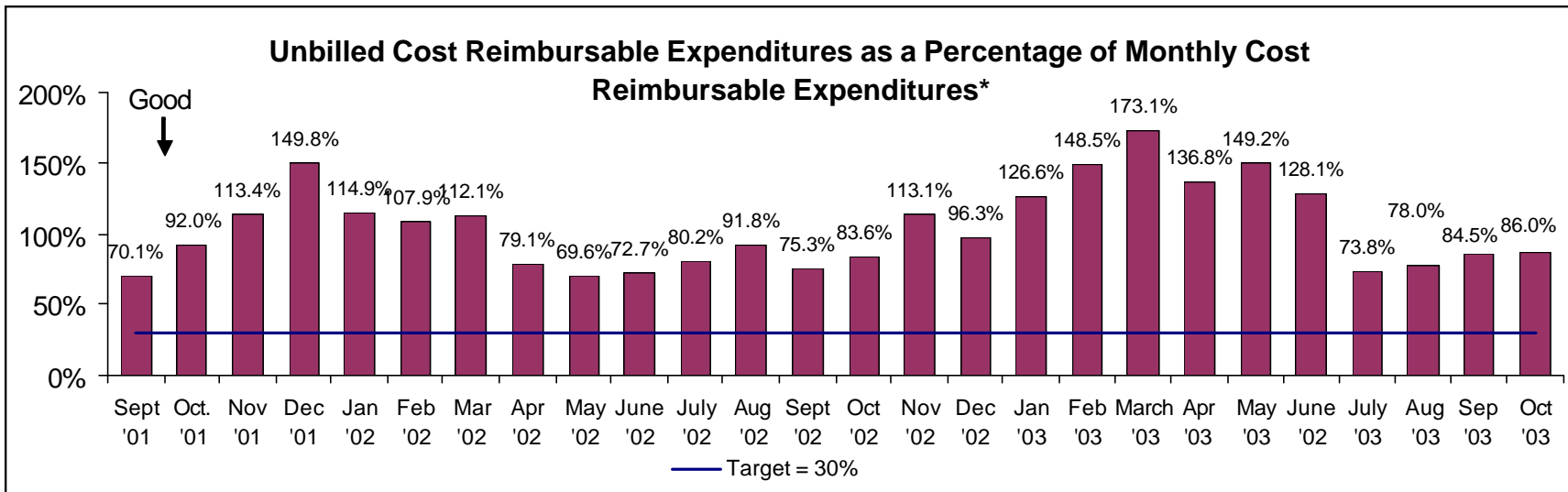
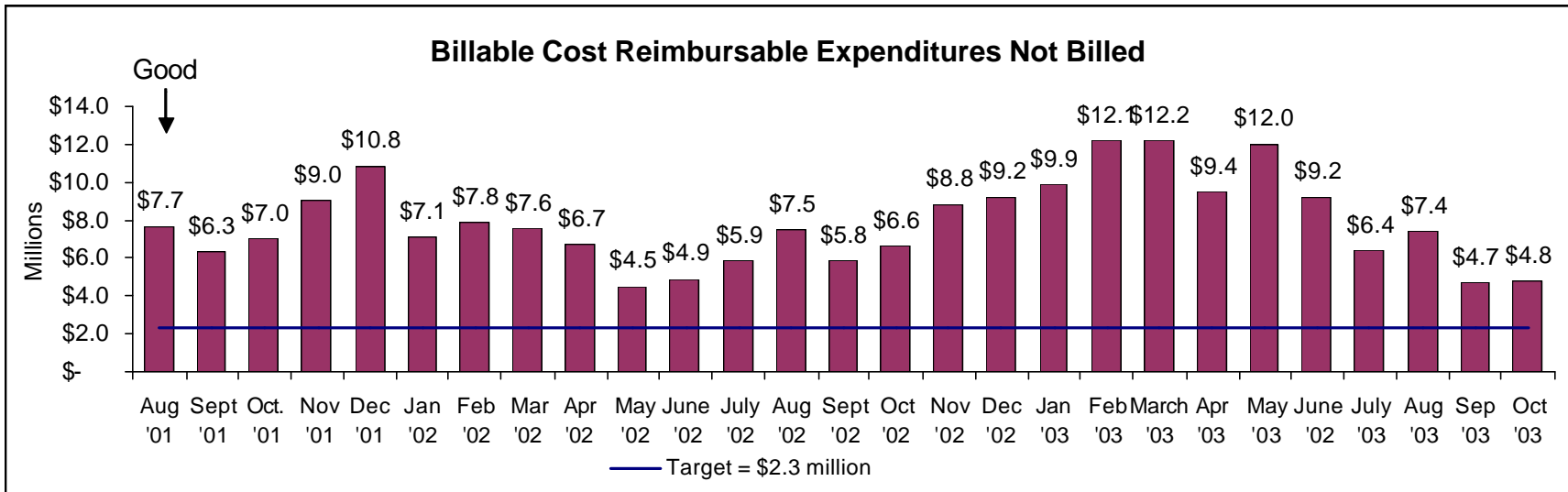
Note: Cost share includes committed and mandatory.
NEW GRAPH. In the process of target setting followed by manager's review.

Output Measure #11 – Billing

Billing -- October 2003			
	Expenditures (in millions)	Billed (in millions)	Difference (in millions)
Scheduled Payment Budgets	\$ 131.83	\$ 226.56	\$ 94.73
Scheduled Invoice Budgets	\$ 213.65	\$ 215.19	\$ 1.54
Cost Reimbursable and Fixed Price Budgets	\$ 346.54	\$ 343.50	\$ (3.04)
Total	\$ 692.01	\$ 785.25	\$ 93.23

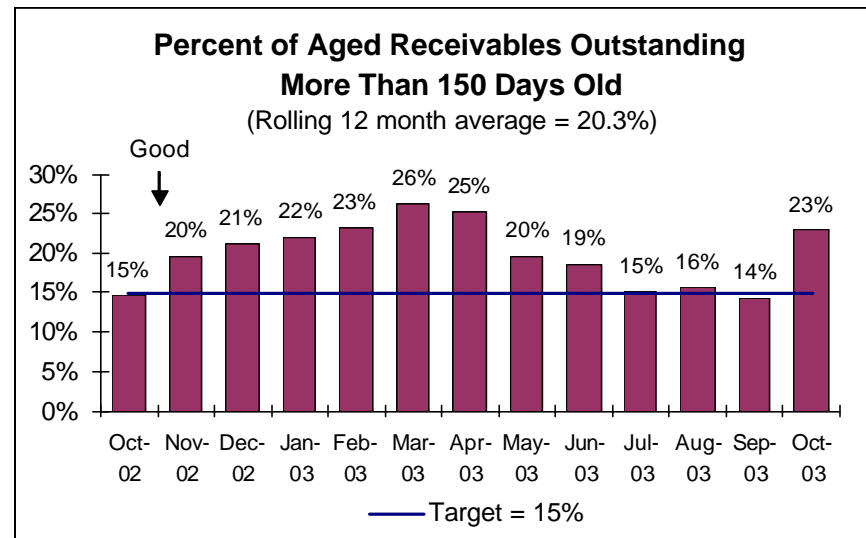
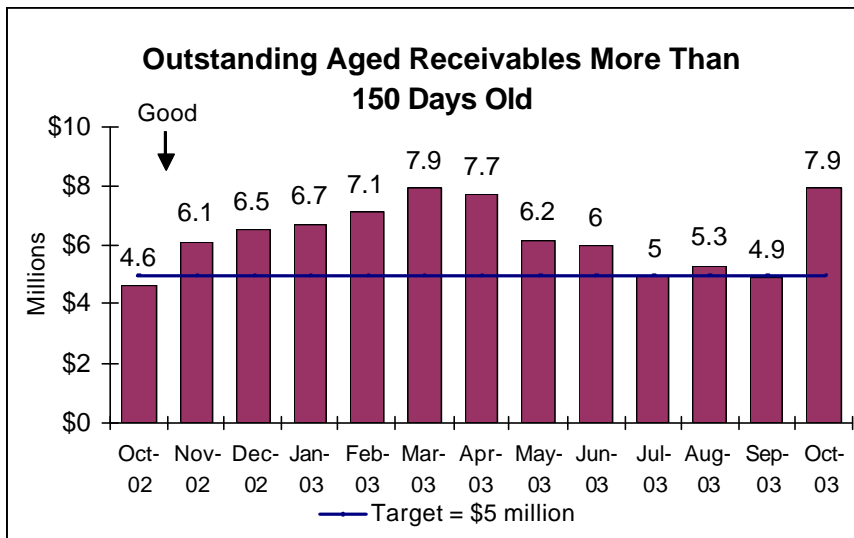
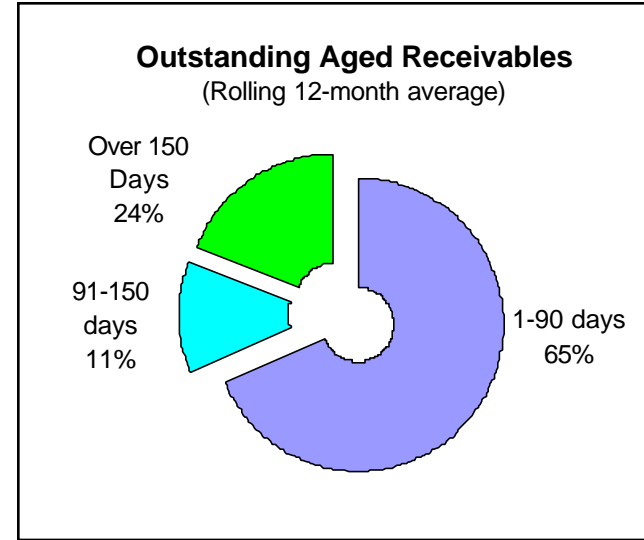
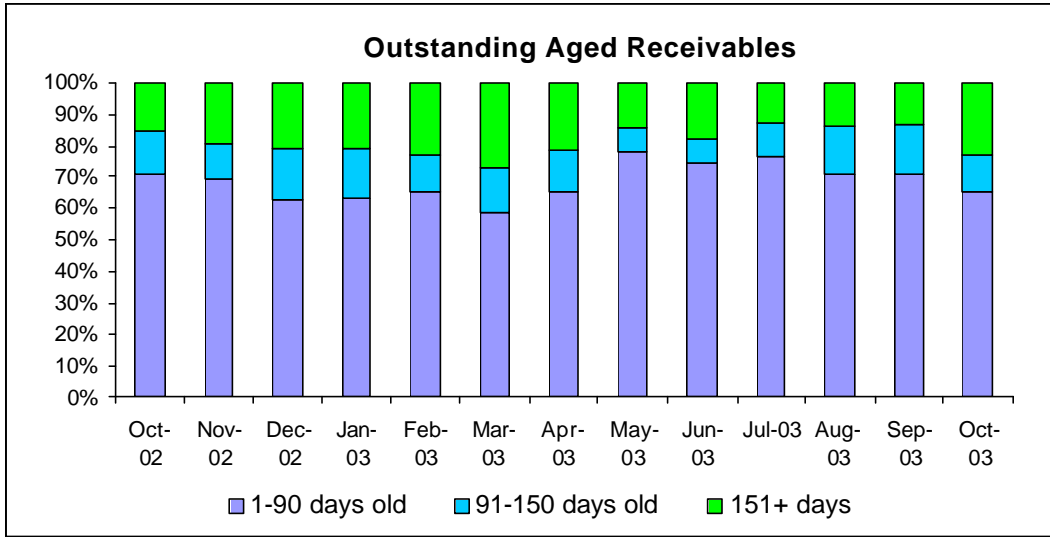
Annual Lost Interest on Cost Reimbursable Expenditures	
Annual Lost Interest on Unbilled Portion: 12 month rolling average	\$ 8,844,981 5%
	\$ 442,249
Annual Lost Interest on Current Month Billing: (if accounts billed 10 days faster each month)	\$ 8,303,673 5%
	\$ 136,499
Grand Total -- Lost Interest	\$ 578,748



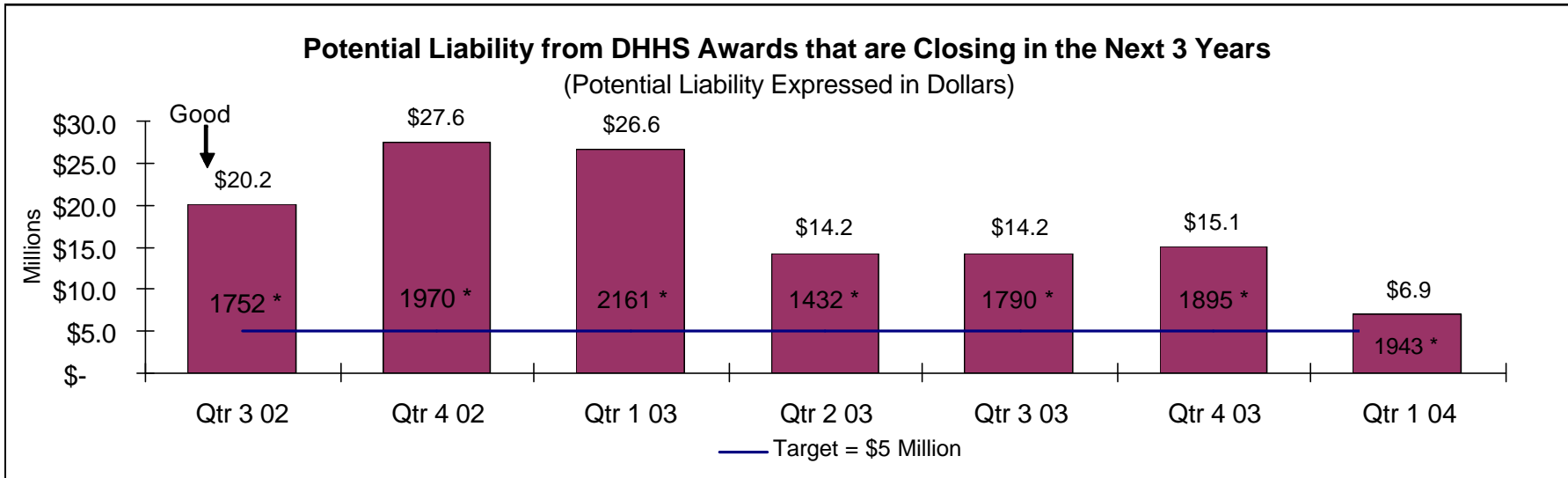
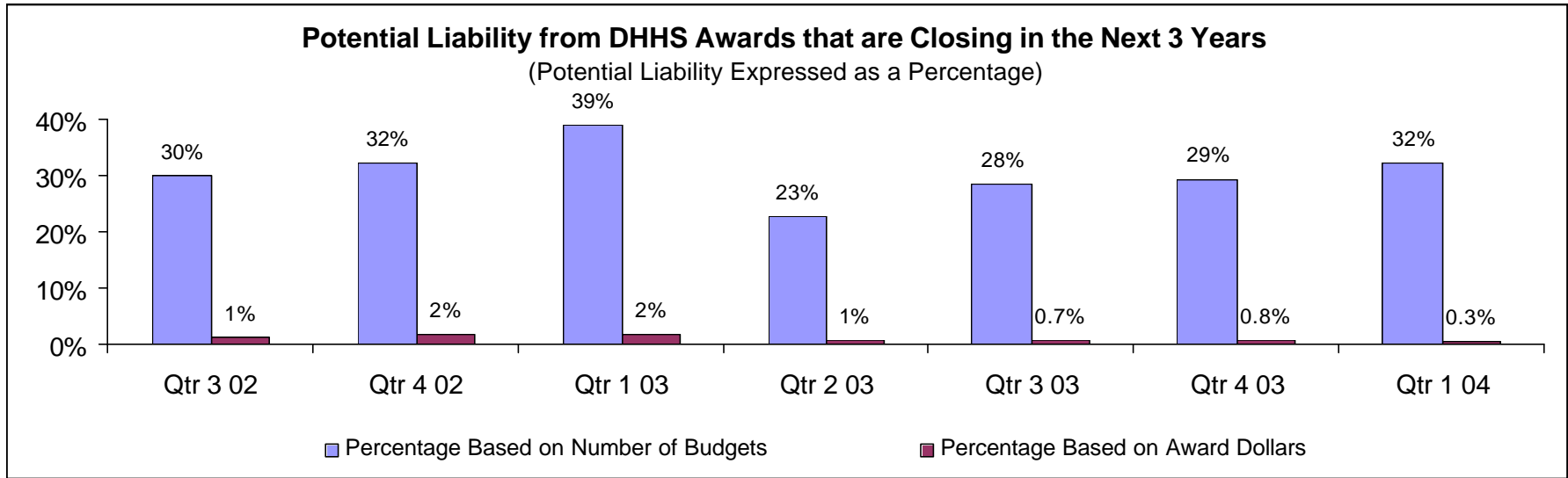


* When result < 100%, unbilled expenditures are less than total monthly expenditures (unbilled < current monthly expends).
 * When result > 100%, unbilled expenditures are greater than total monthly expenditures (unbilled > current monthly expends).

Output Measure #12 – Aged Receivables

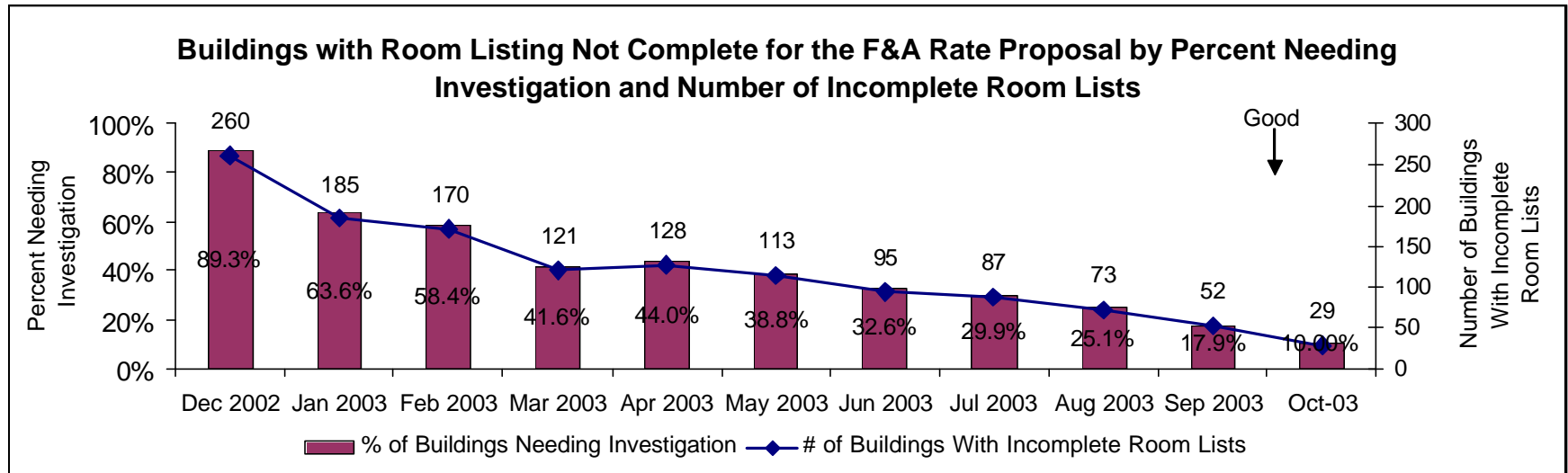
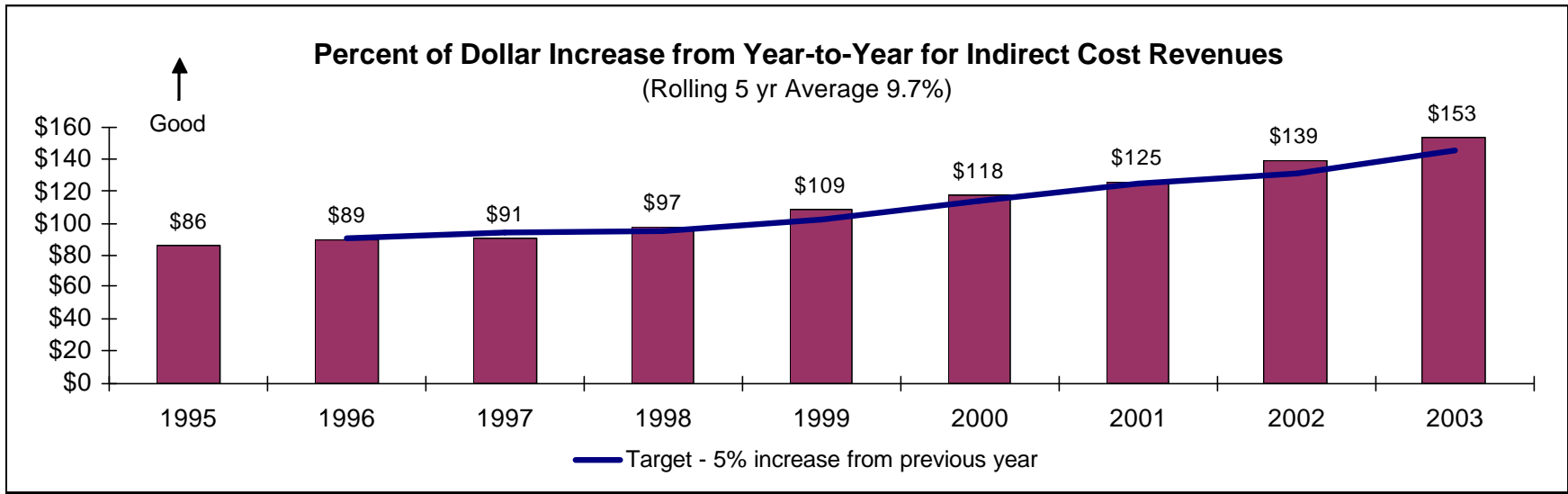


Output Measure #13 – DHHS

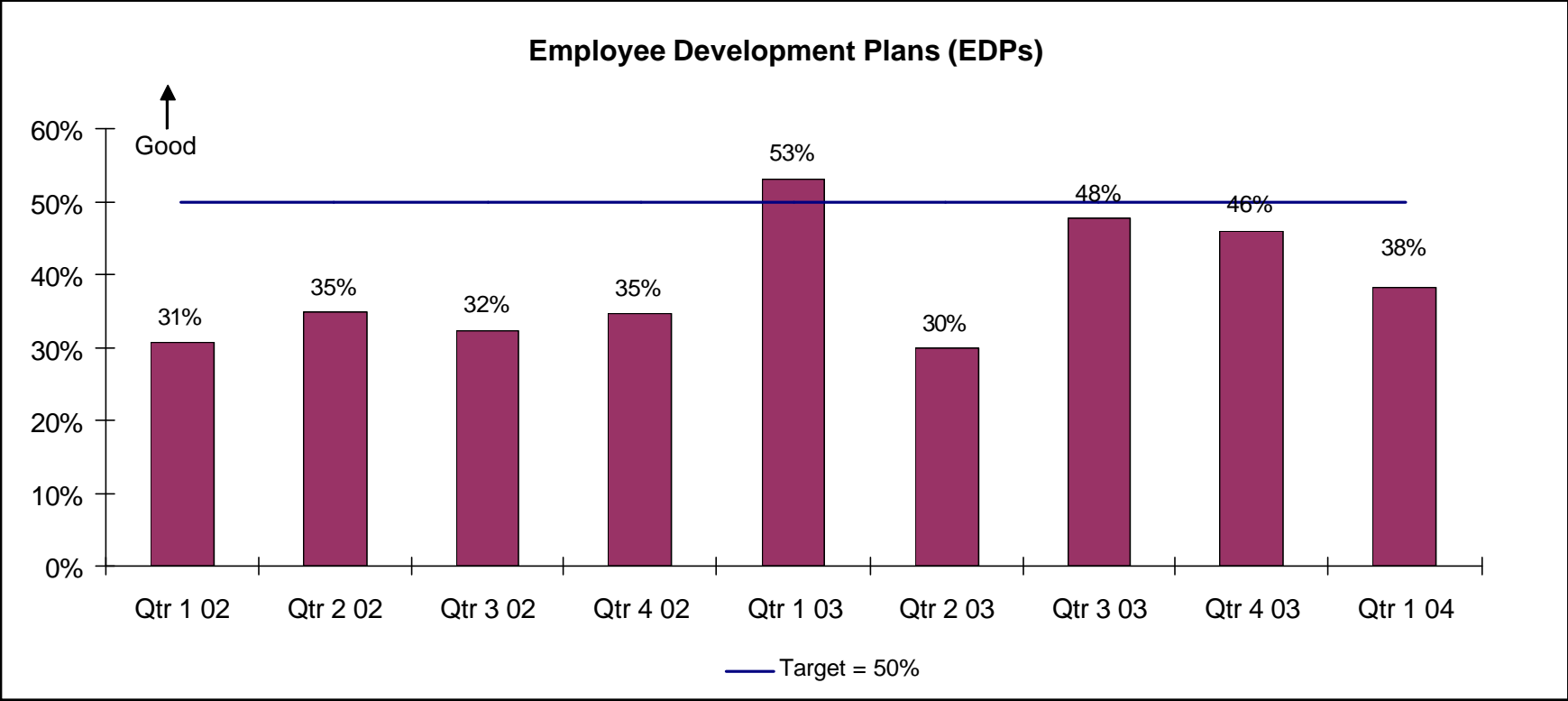


- A liability occurs when what the UW shows as the authorized amount for an award is greater than the award amount currently authorized by DHHS.
- Percentage based on number of budgets compares the number of budgets where there is a liability compared to the total number of DHHS budgets.
- Percentage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

Output Measure #14 – F&A Indirect Cost



Output Measure #15 – EDPs



Output Measure #16 – Employee Satisfaction

