



# **Research Accounting & Analysis**

Grant & Contract Accounting ? Management Accounting & Analysis

## **Operational Performance Dashboard for September 2003 Quarter 4 FY 2004 (July - September 2003)**

### **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.

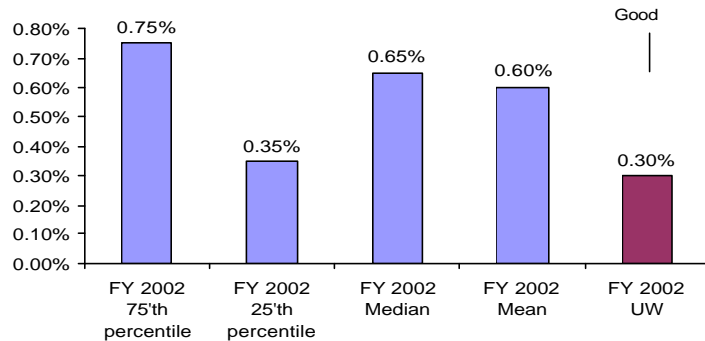
### **Our key processes include:**

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

For questions about this report, contact Sun Yoon, Grant & Contract Accounting, [vlau@u.washington.edu](mailto:vlau@u.washington.edu)

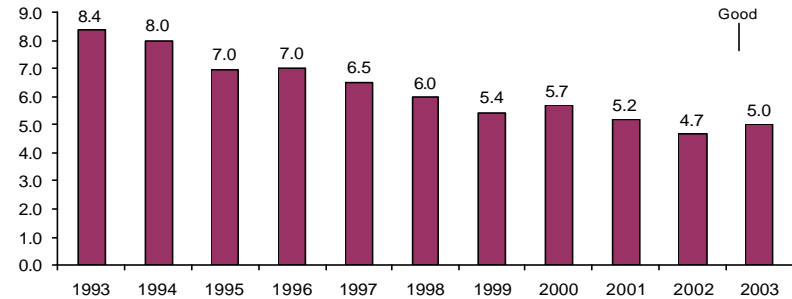
# Research Accounting and Analysis

## National Benchmark



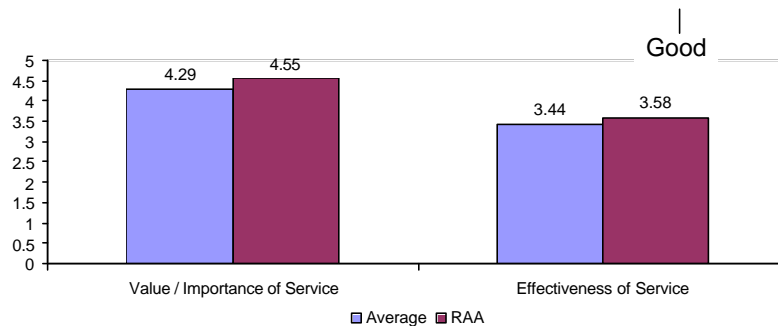
**Post-award Administrative Costs as a % of Total Sponsored Project Costs**  
(Source: Preliminary data from Bearing Point survey, October 2003)

## Efficiency



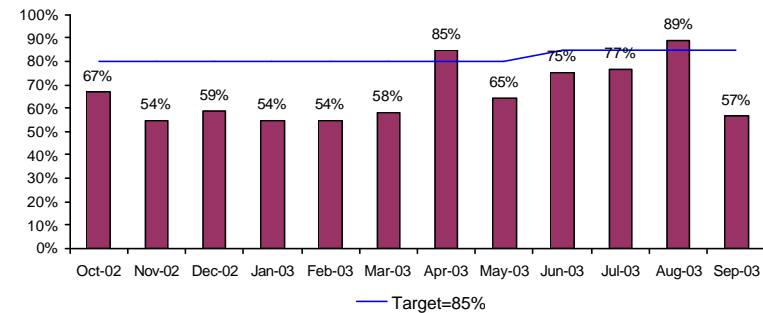
**Hours Required to Manage One Budget, FY 1993-2003**

## 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 = 65.7%)

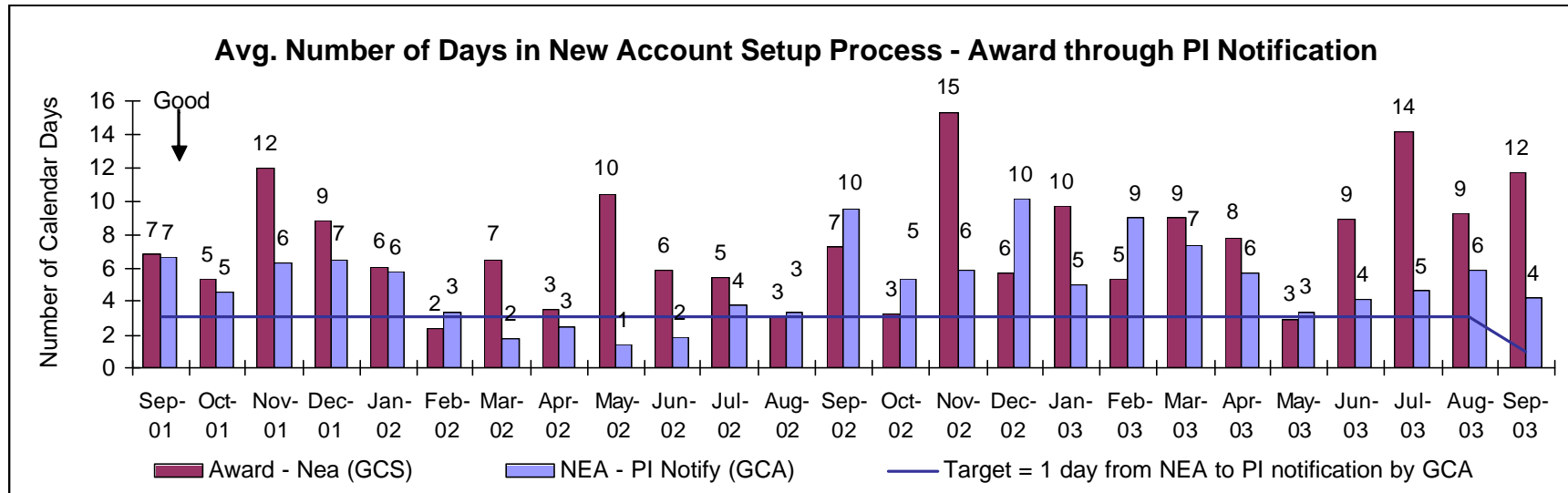
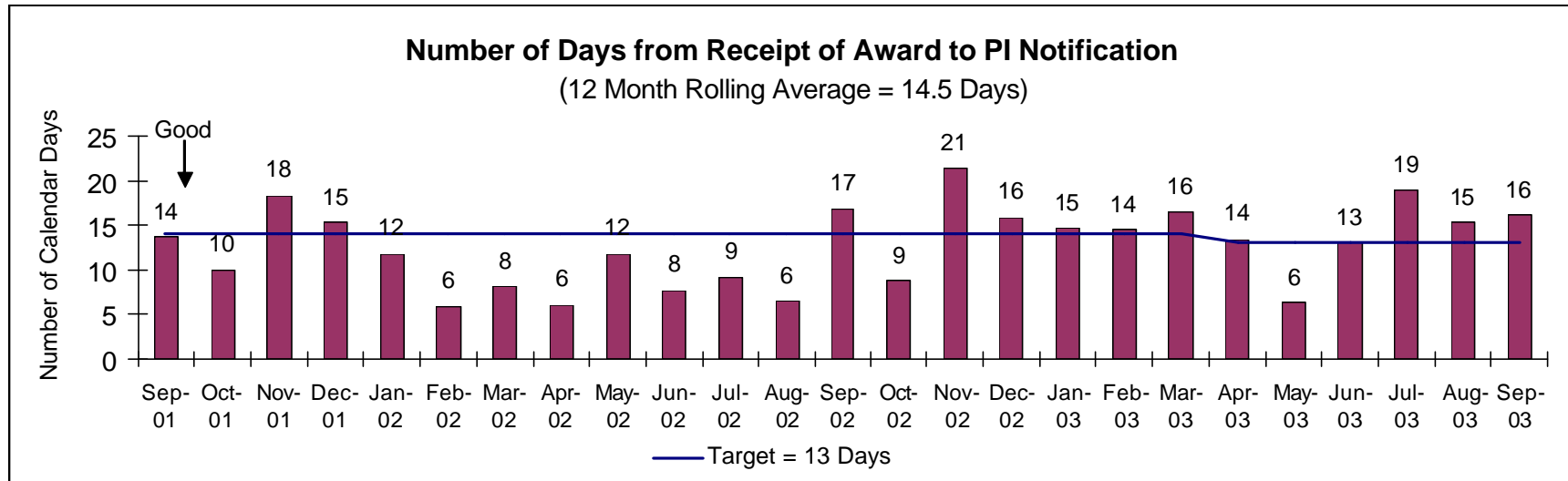
**Research Accounting and Analysis**  
**Operational Performance Dashboard for Quarter 3 Fiscal Year 03 (June 2003)**

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. * †	14.5 (Sept 03)	13.0	1.5	Billing	11) Unbilled cost reimbursable expenditures as a percentage of monthly cost reimbursable expenditures.*	84.5% (Sept 03)	30.0%	54.5%
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. †	19.6% (Sept 03)	15.0%	4.6%
RTEs	3) Number of days to process Request to Transfer Expenditures (RTEs) submitted by departments to GCA. †	4.2 (Sept 03)	4.0	0.2	DHHS	13) Potential liability from DHHS Awards that are closing in the next 3 years.	\$6.9 M (Qtr4-01)	\$5.0 M	\$1.9 M
Closings	4) Percent of budgets expired more than 150 days and not closed. †	23.9% (Sept 03)	20.0%	3.9%	F&A Indirect Cost	14) Percent of dollar increase from year to year (fiscal) for indirect-cost recovery *	9.7% (rolling 5-year average)	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 (Qtr1-04)	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. (Next update mid Nov 2003)	99.0% (Qtr4-03)	97.0%	No gap	EDPs	15) % Of staff with active EDPs	40% (Qtr1-04)	50%	10.0%
FSRs	8) Percent of final (and interim) Financial Status Reports (FSRs) completed within 90 days of budget expiration. †	66.1% (Sept 03)	85.0%	18.9%	Employee Satisfaction	16) Employee Satisfaction (next survey in 2003); points possible: 5.0	3.76 (Last done in 2000)	4.00	0.24
FECs	9) % of Faculty Effort Certification Forms (FECs) overdue. †	3.3% (Sept 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.

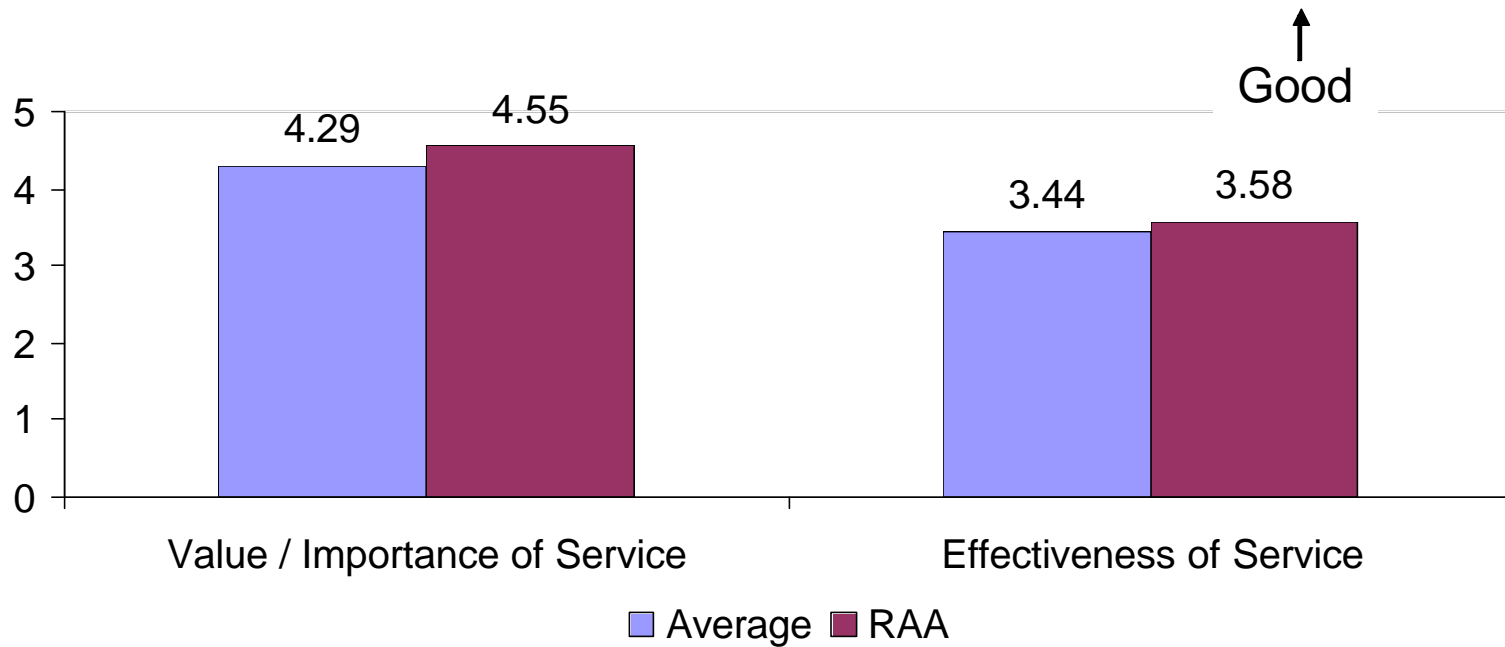
† Rolling 12-month average; all days are calendar days

## Output Measure #1 – New Budgets

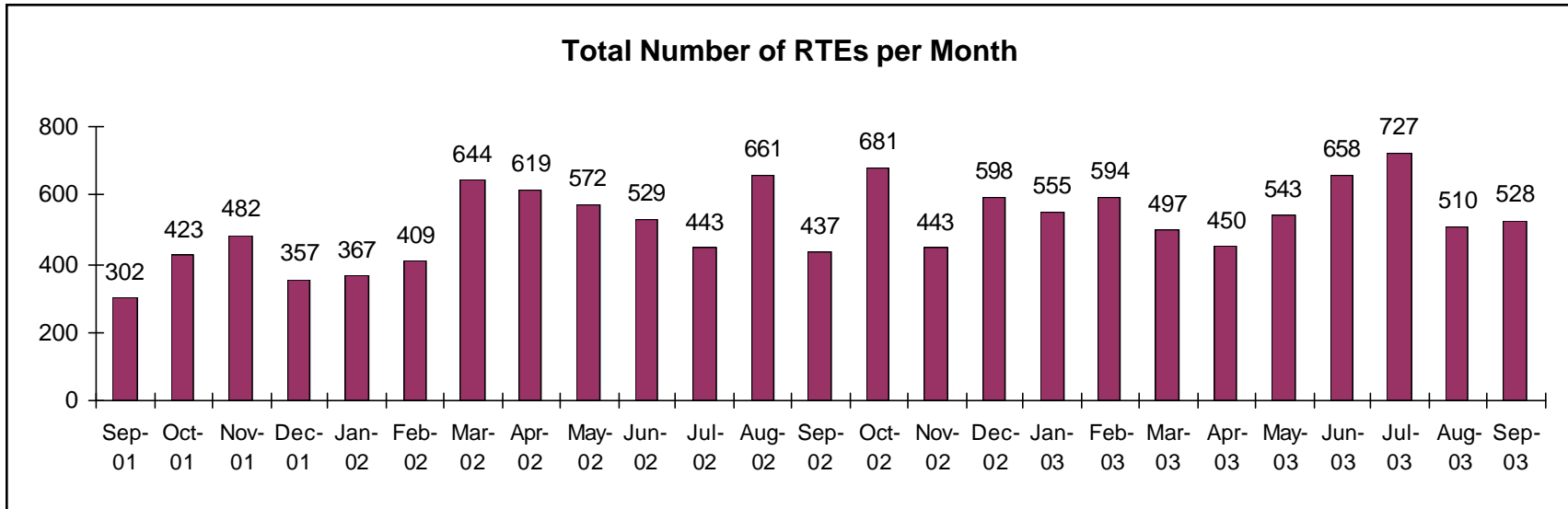
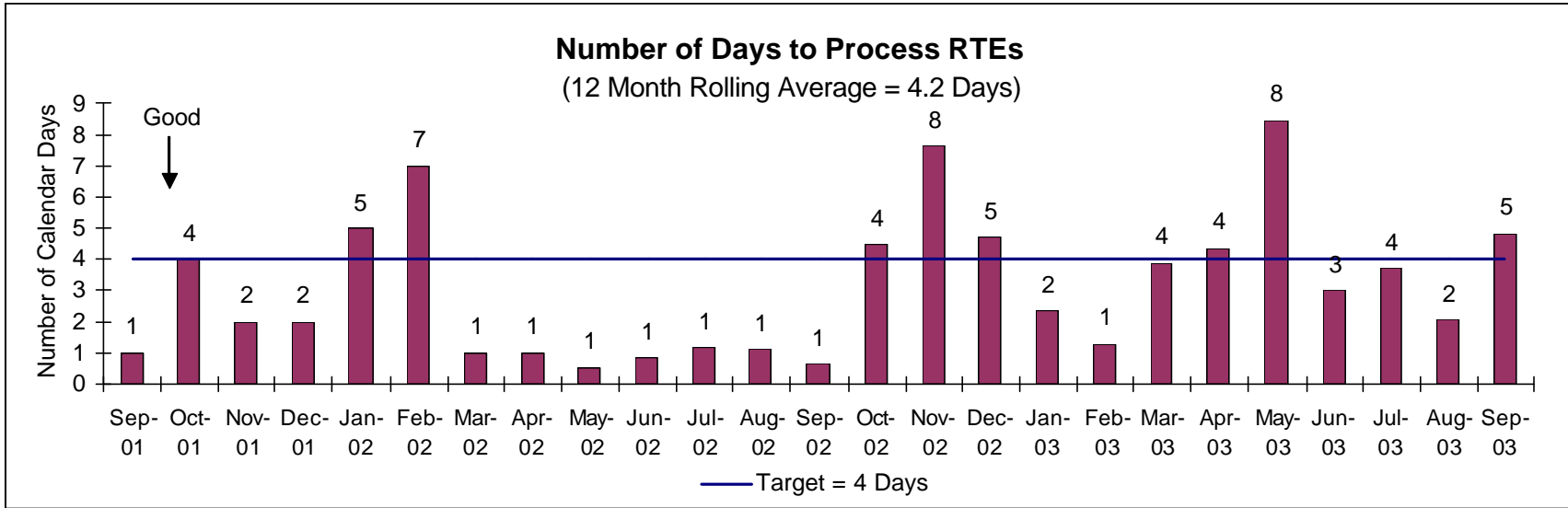


NEA = "Notice to Establish Account." The NEA is sent by Grant & Contract Services to the New Accounts section of GCA.  
Note: Data relates to grants only, since July 2001

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

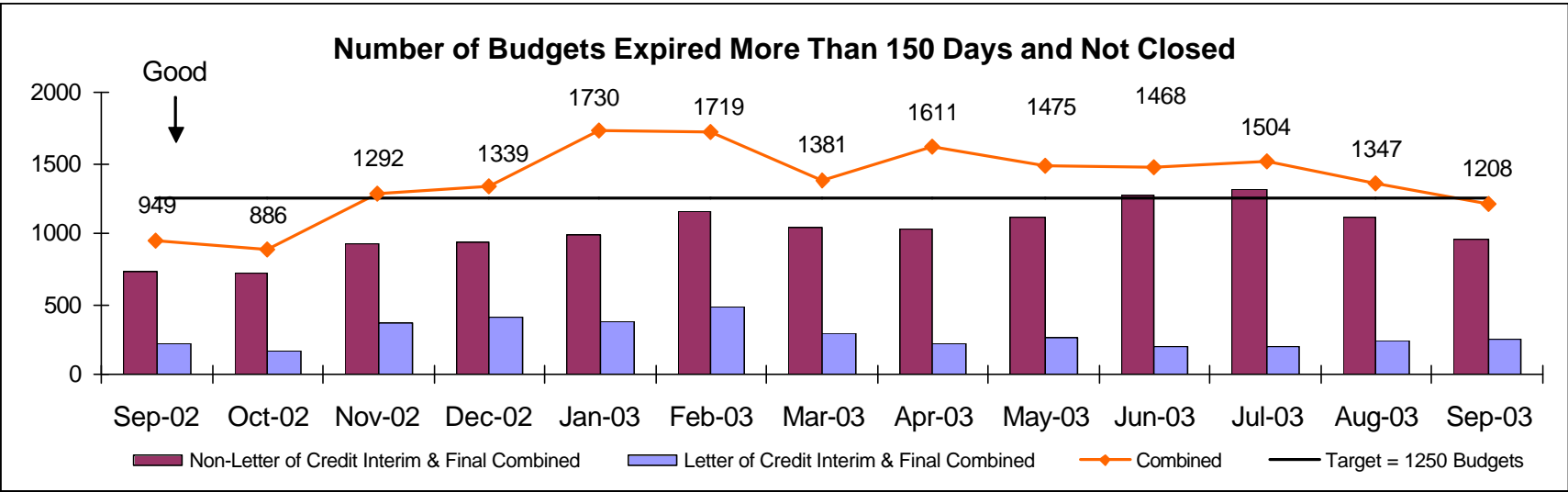
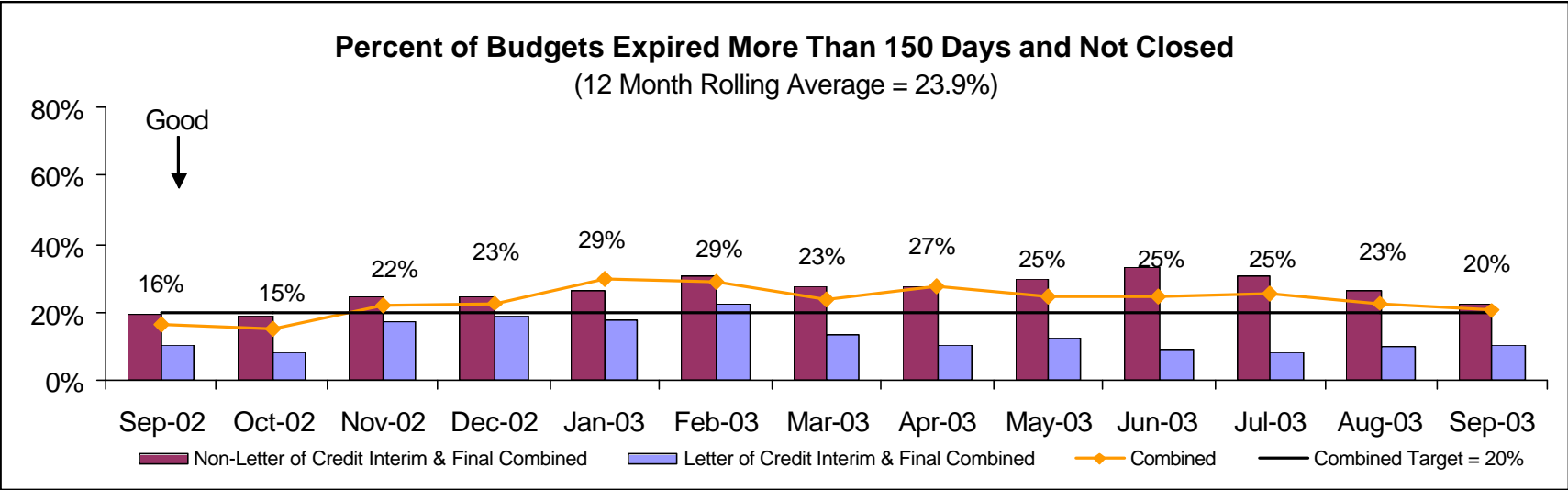


### Output Measure #3 – Request to Transfer Expenditures (RTEs)

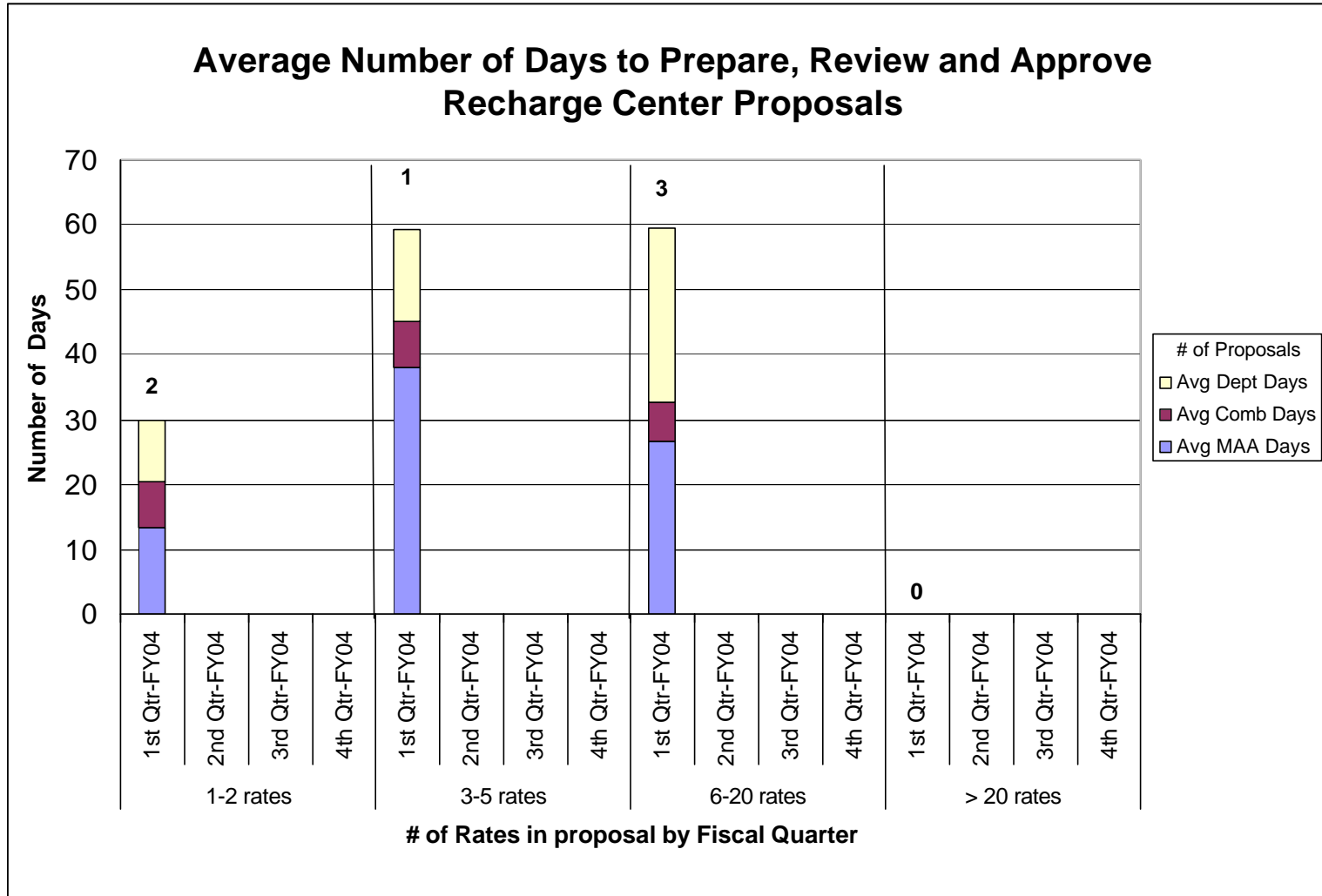


Note: Materiality level changed from \$0 to \$250 for total deficits or total cash in March 2002.

### Output Measure #4 – Closings

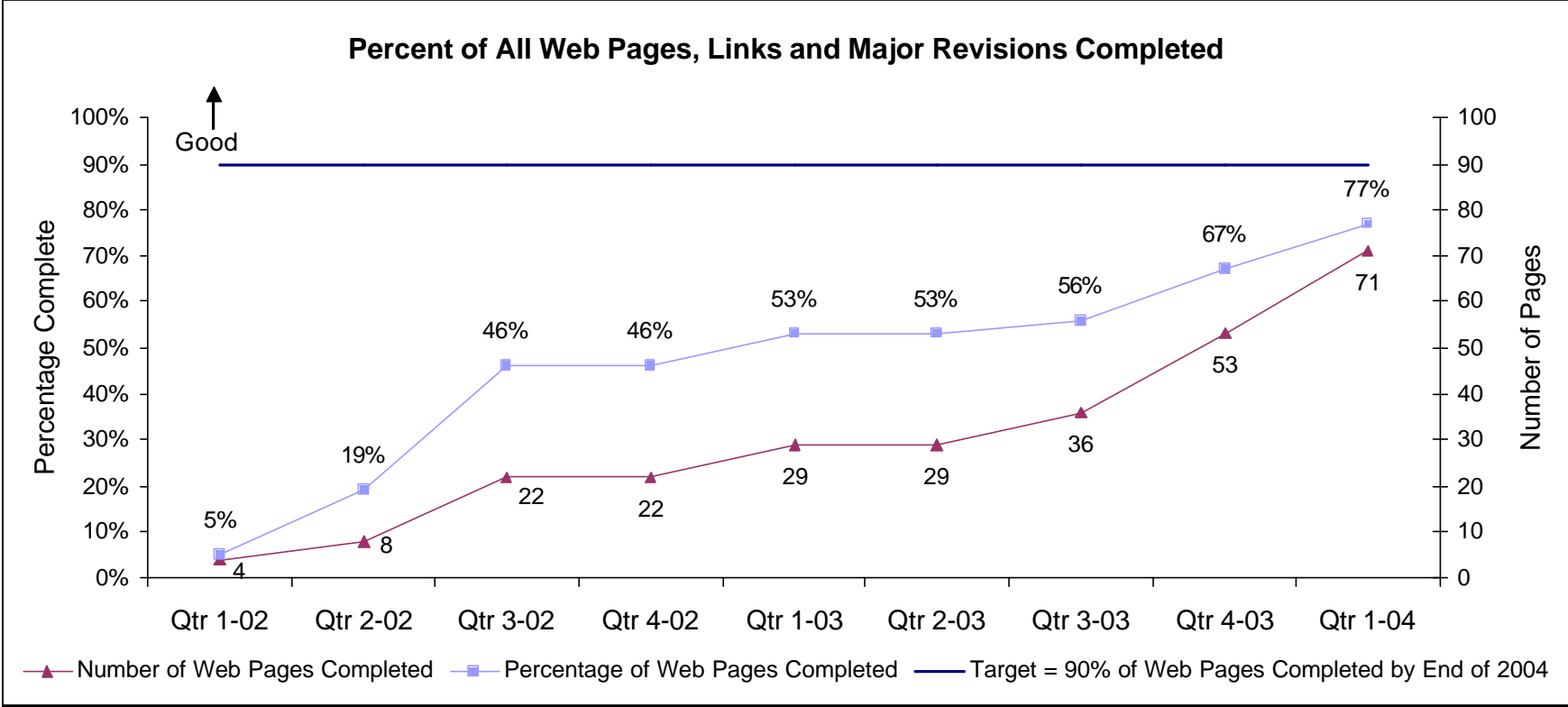


## Output Measure #5 – Recharge Centers

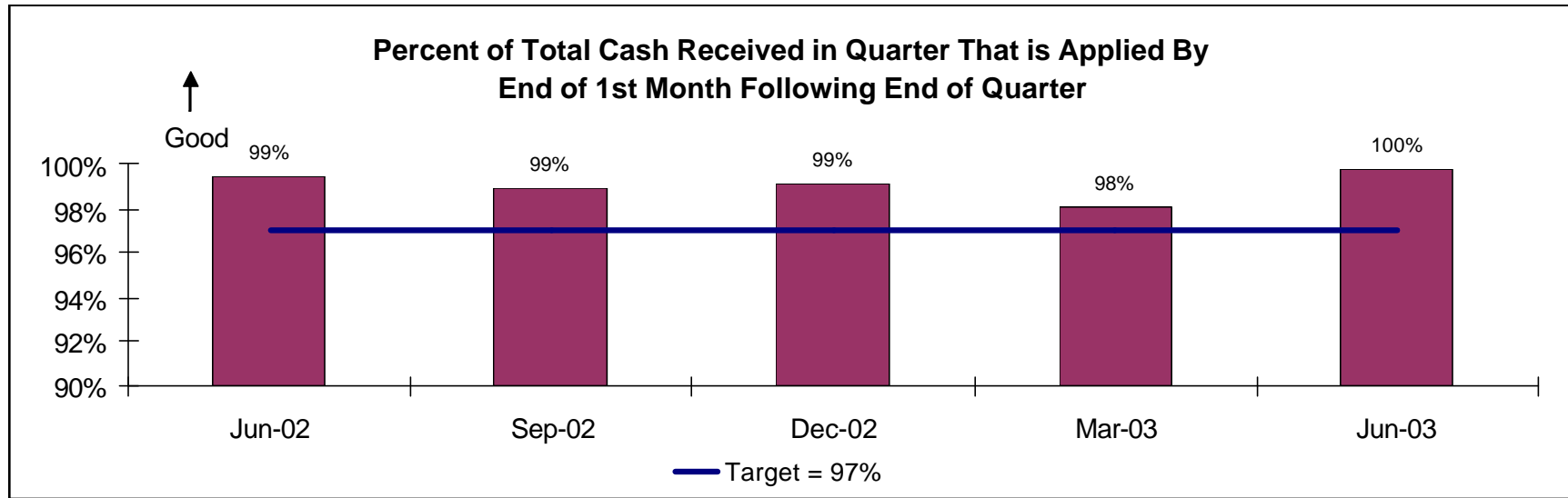
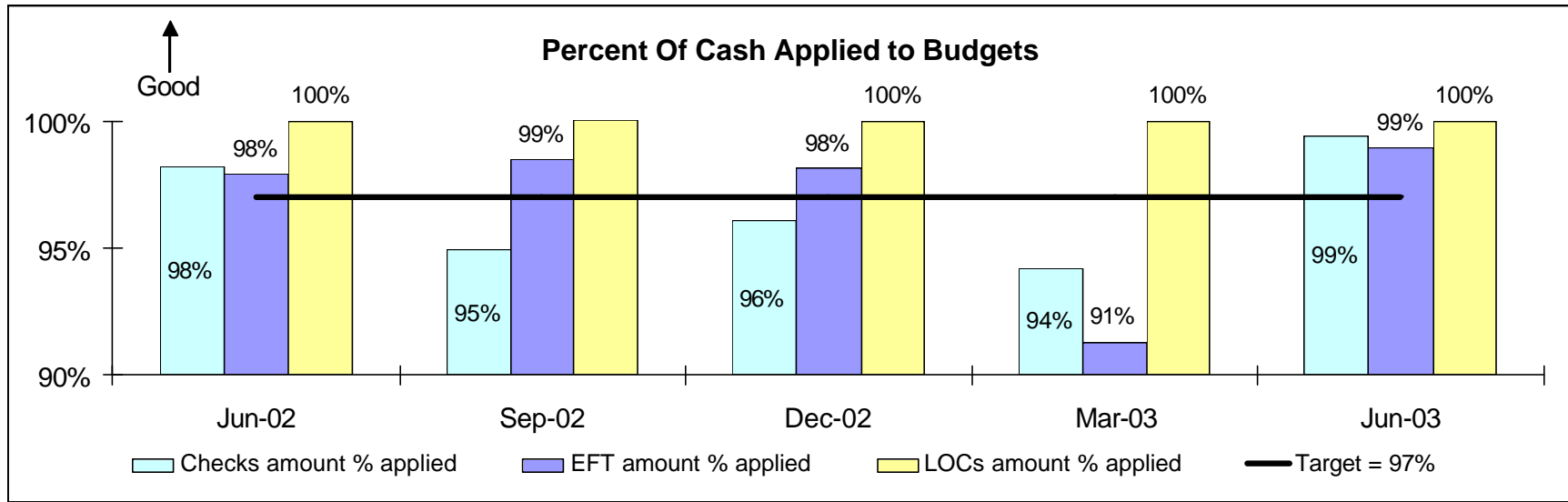


**Note:** Debut for the new Recharge format is Q1-04. Targets are being evaluated given the recharge customer survey received in October 2003.

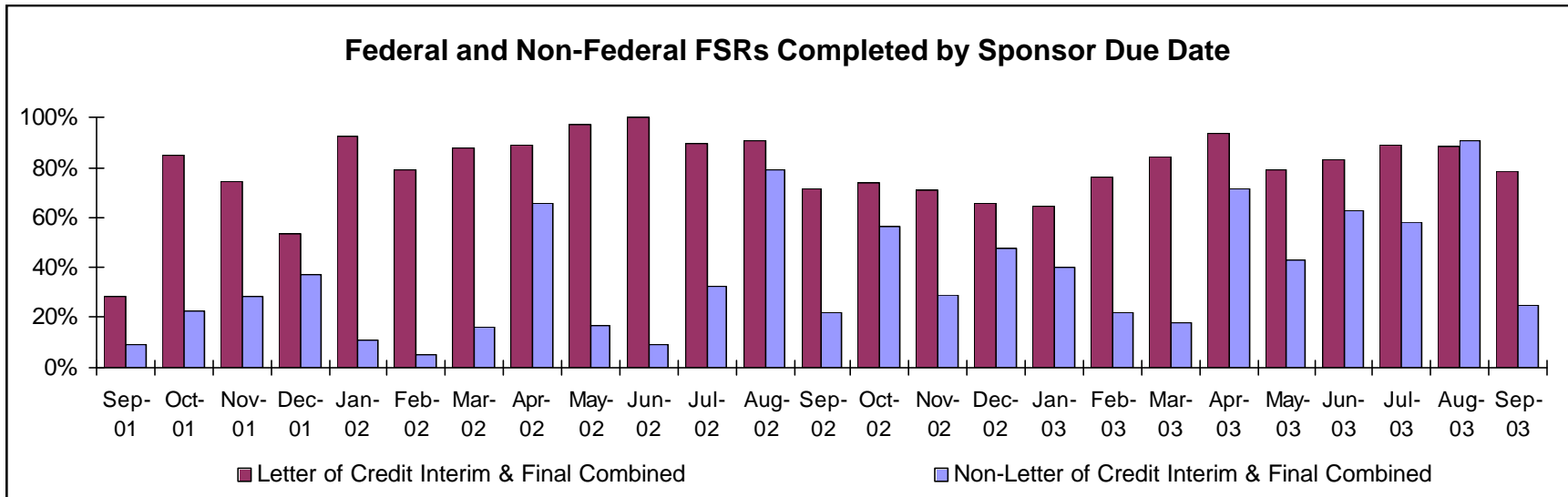
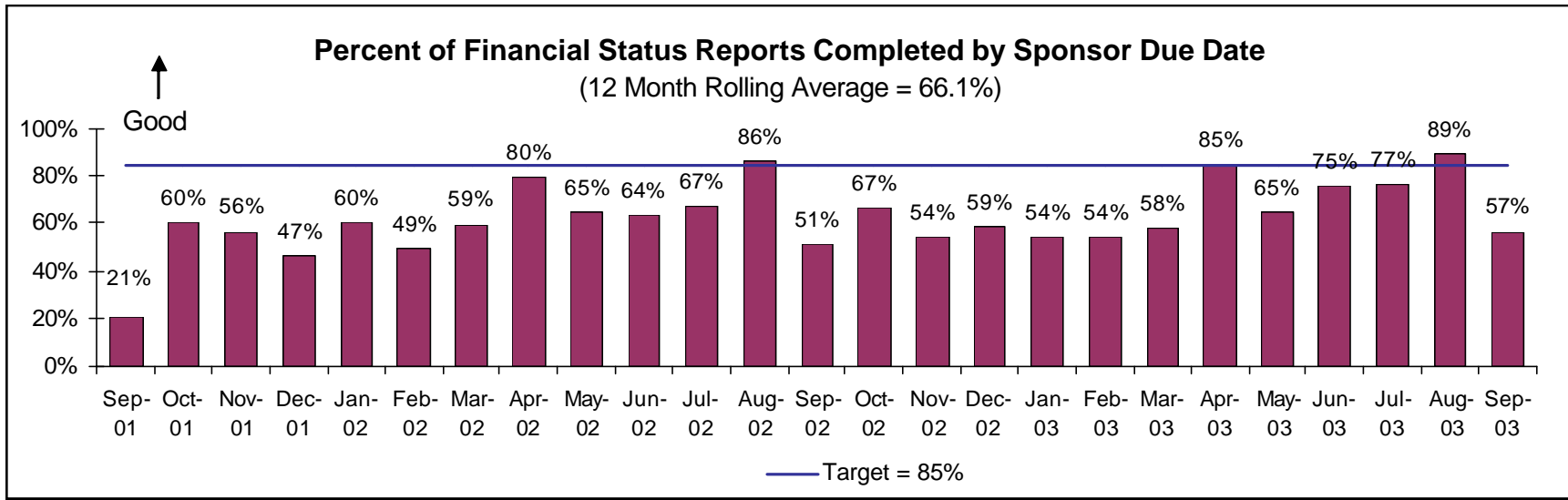
### Output Measure #6 – Web Pages



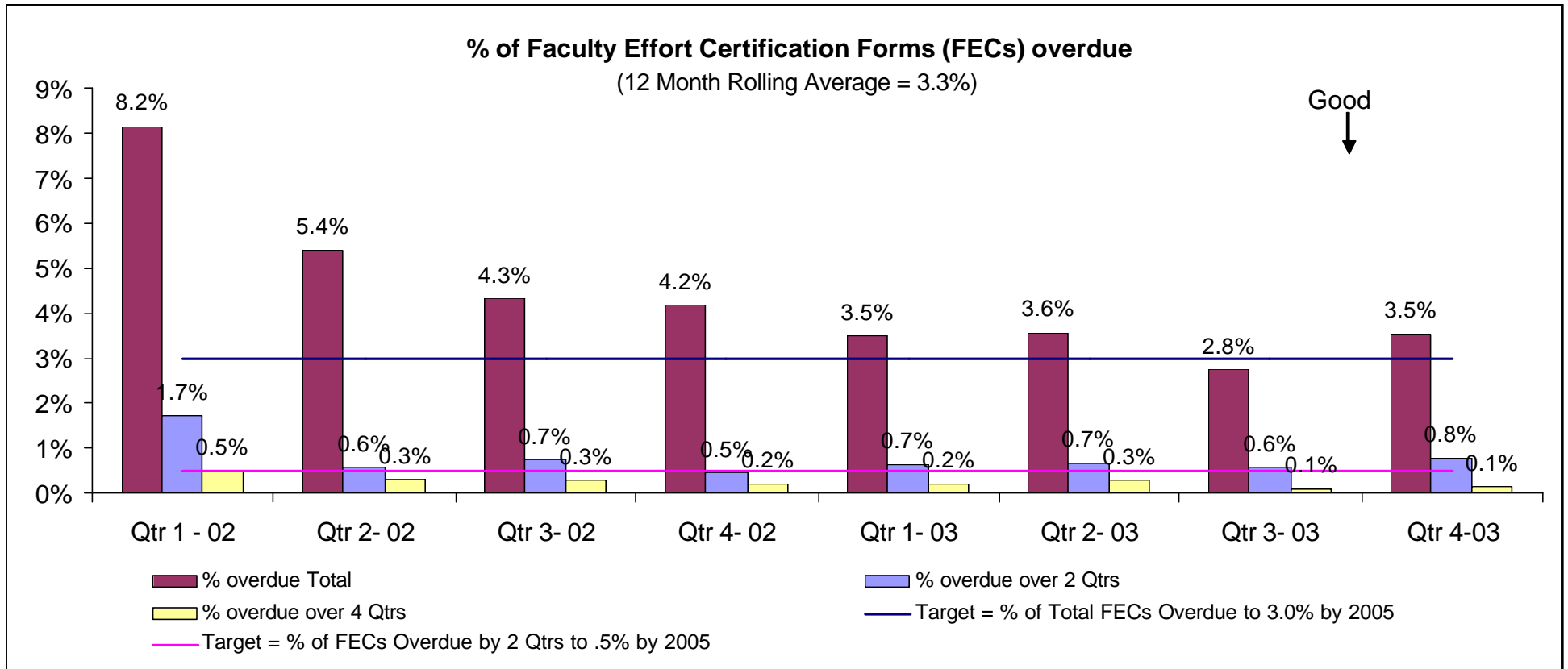
## Output Measure #7 – Cash Applied



## Output Measure #8 – Financial Status Reports (FSRs)

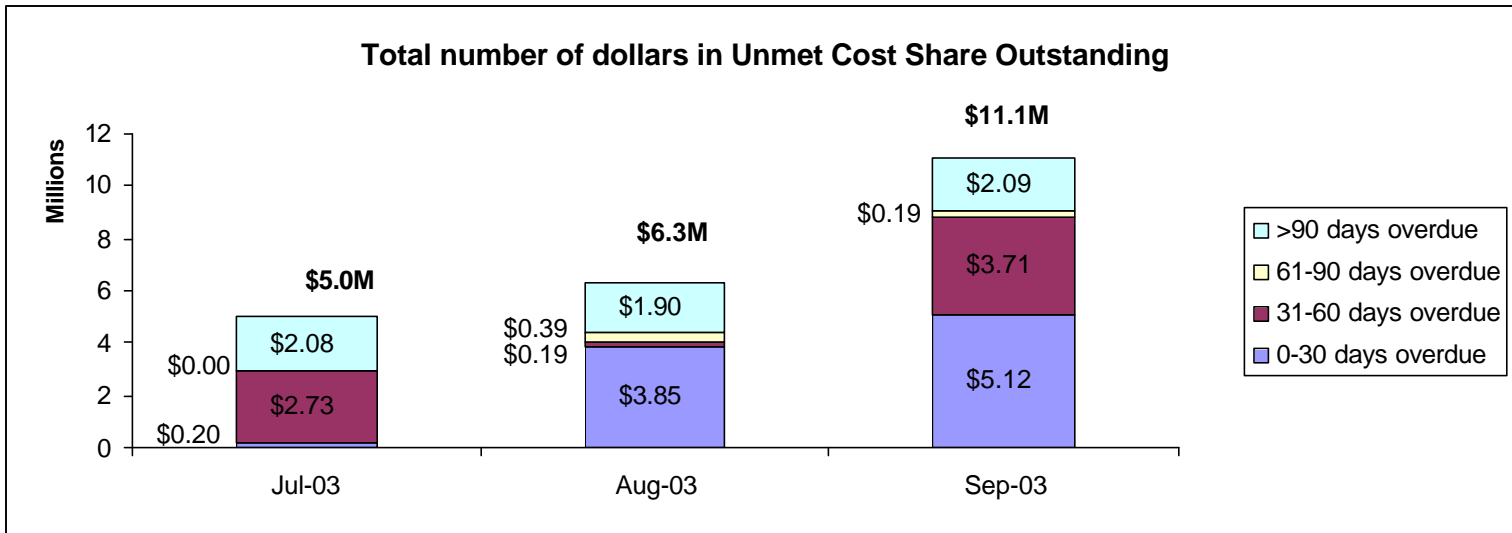
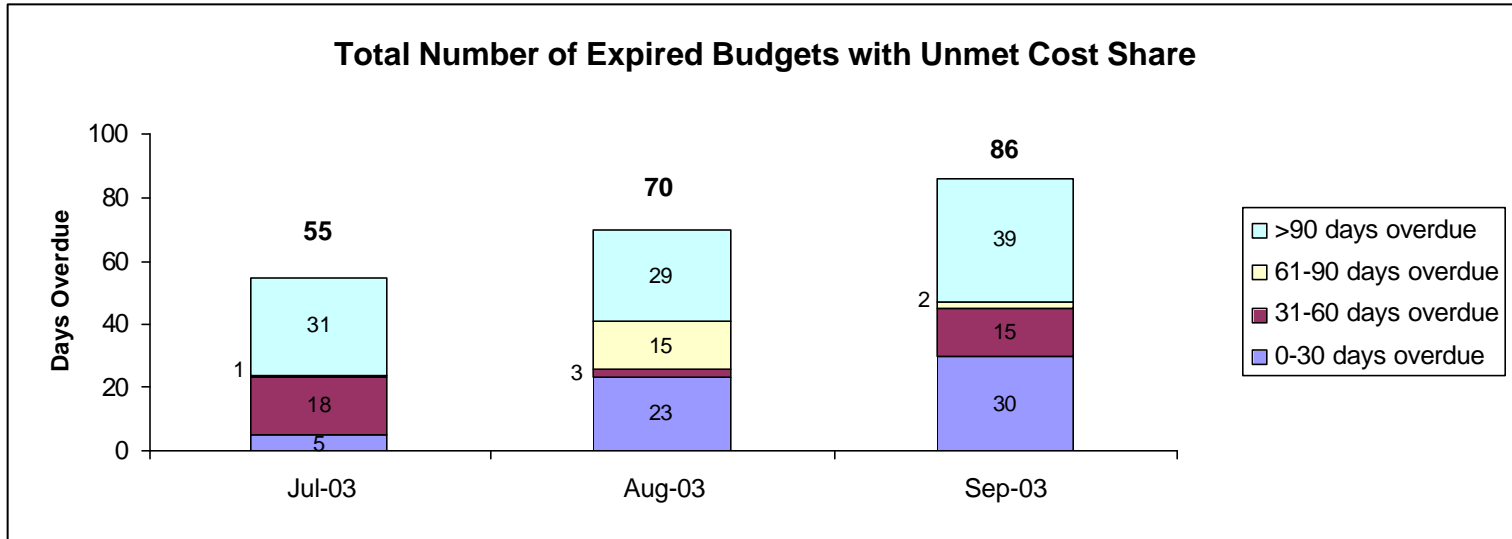


## Output Measure #9 – Faculty Effort Certification (FECs)



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

## Output Measure #10 – Cost Share



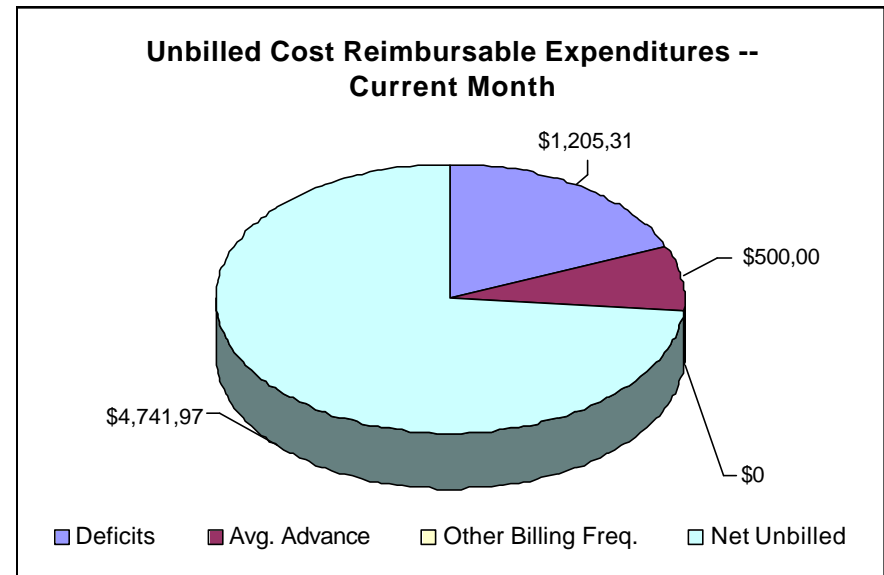
Note: Cost share includes committed and mandatory.

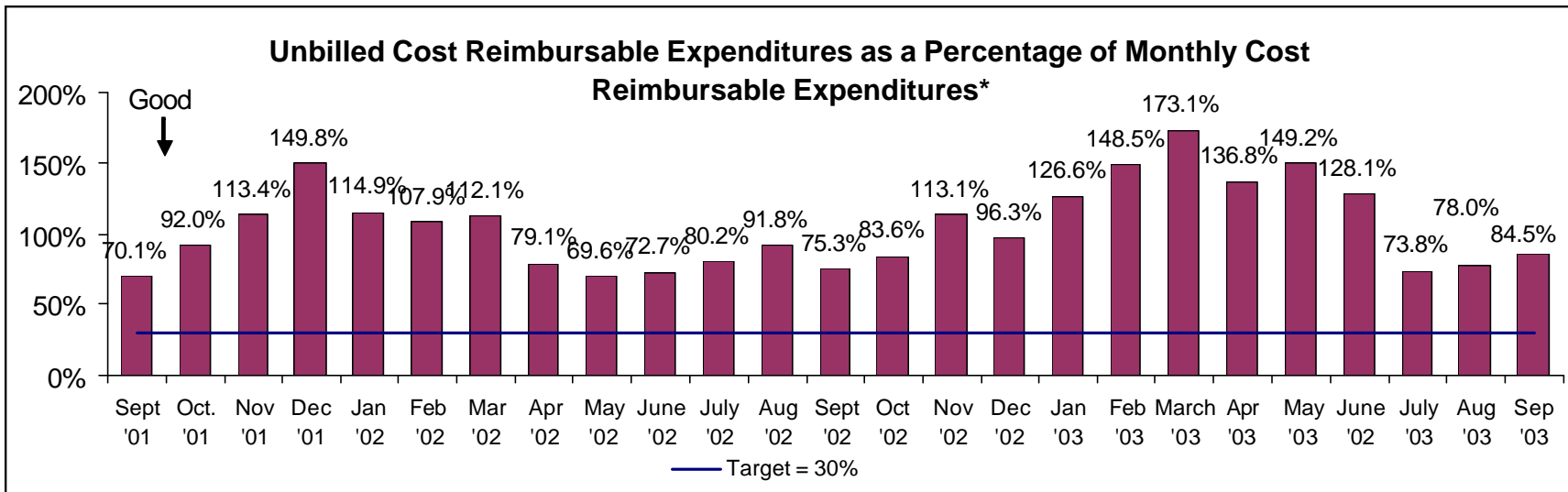
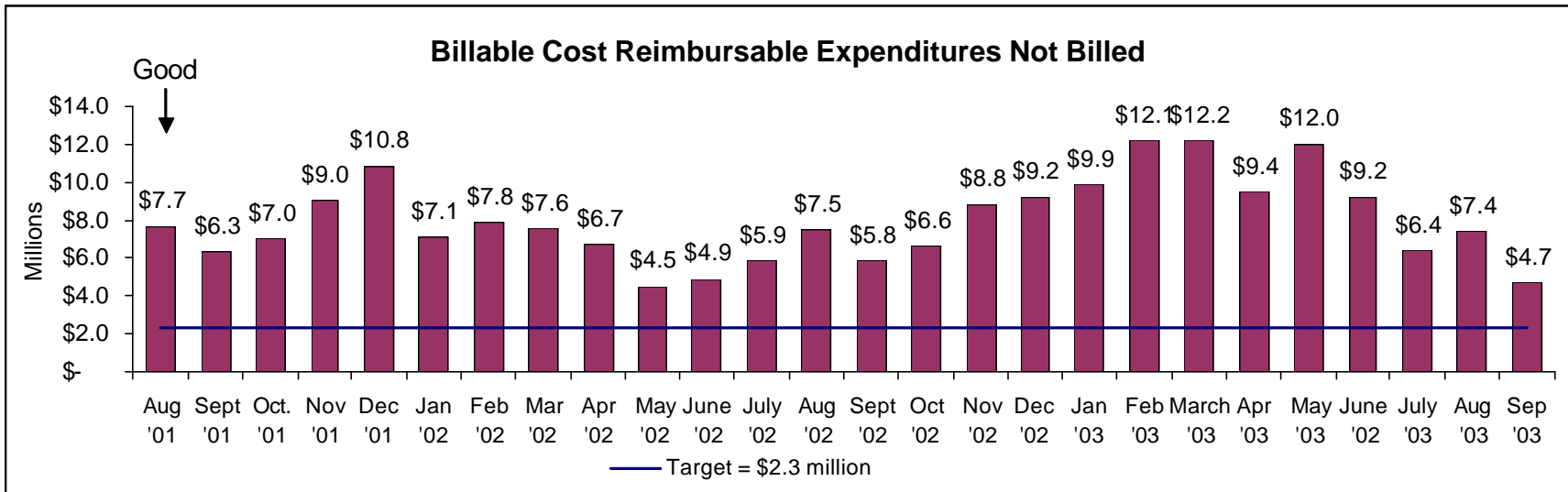
**Note: Debut for the new Cost Share format. Targets will be determined for October 2003 dashboard.**

## Output Measure #11 – Billing

<b>Billing -- September 2003</b>			
	Expenditures (in millions)	Billed (in millions)	Difference (in millions)
Scheduled Payment Budgets	\$ 128.30	\$ 221.44	\$ 93.14
Scheduled Invoice Budgets	\$ 207.40	\$ 209.27	\$ 1.87
Cost Reimbursable and Fixed Price Budgets	\$ 337.99	\$ 335.07	\$ (2.92)
<b>Total</b>	<b>\$ 673.69</b>	<b>\$ 765.78</b>	<b>\$ 92.09</b>

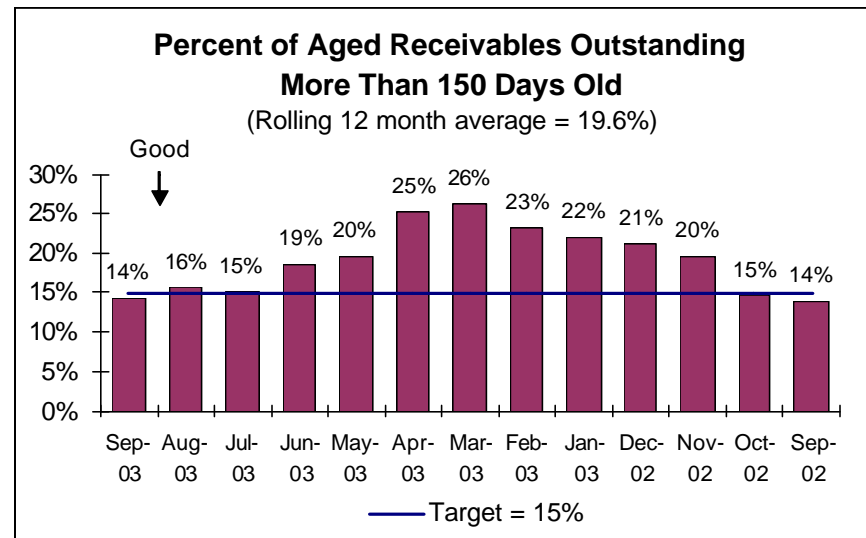
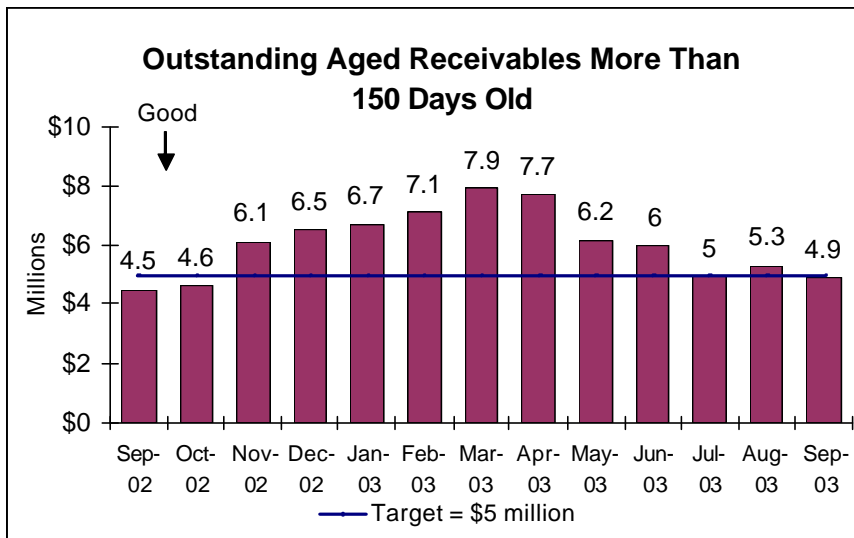
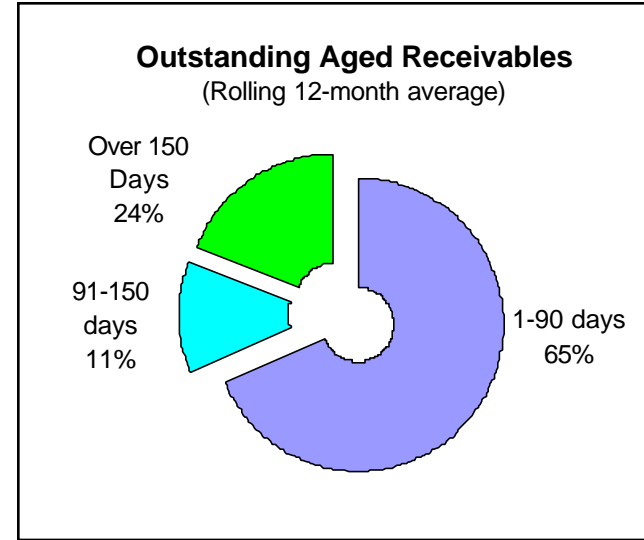
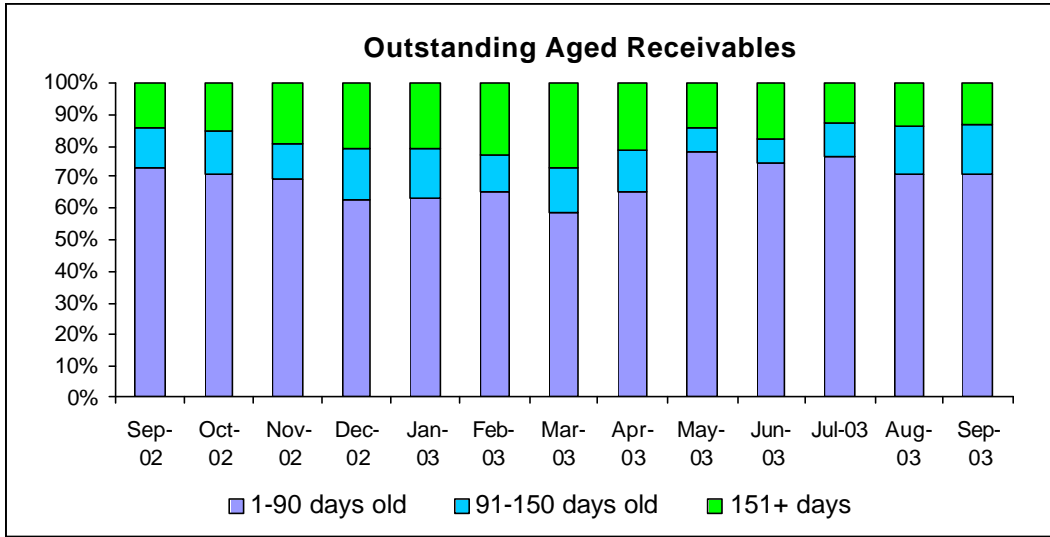
<b>Annual Lost Interest on Cost Reimbursable Expenditures</b>			
Annual Lost Interest on Unbilled Portion:			
12 month rolling average		\$ 8,994,186	5%
		\$ 449,709	
Annual Lost Interest on Current Month Billing:			
(if accounts billed 10 days faster each month)		\$ 8,316,114	5%
		\$ 136,703	
<b>Grand Total -- Lost Interest</b>		<b>\$ 586,413</b>	



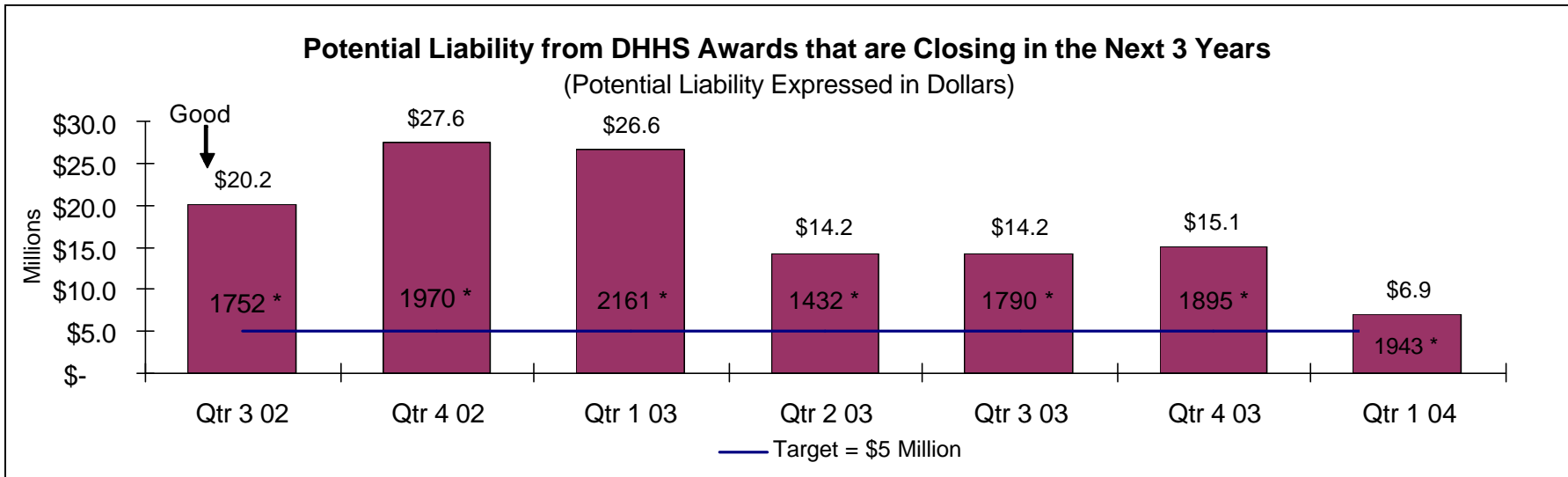
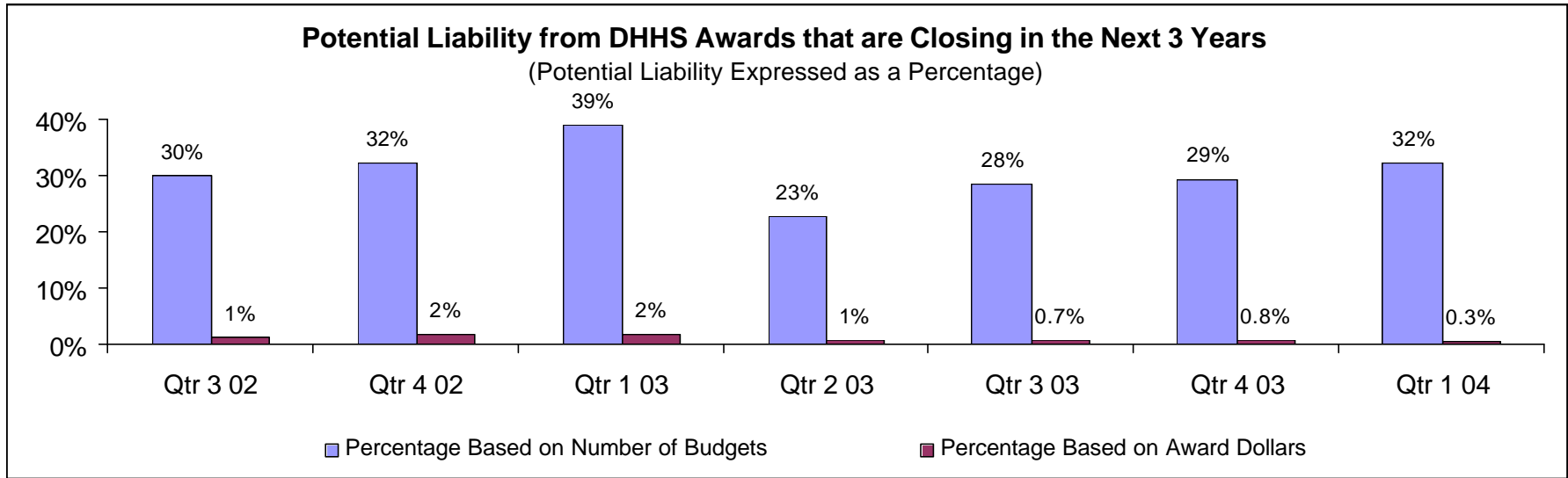


\* When result < 100%, unbilled expenditures are less than total monthly expenditures (unbilled < current monthly expends).  
 \* When result > 100%, unbilled expenditures are greater than total monthly expenditures (unbilled > current monthly expends).

## Output Measure #12 – Aged Receivables



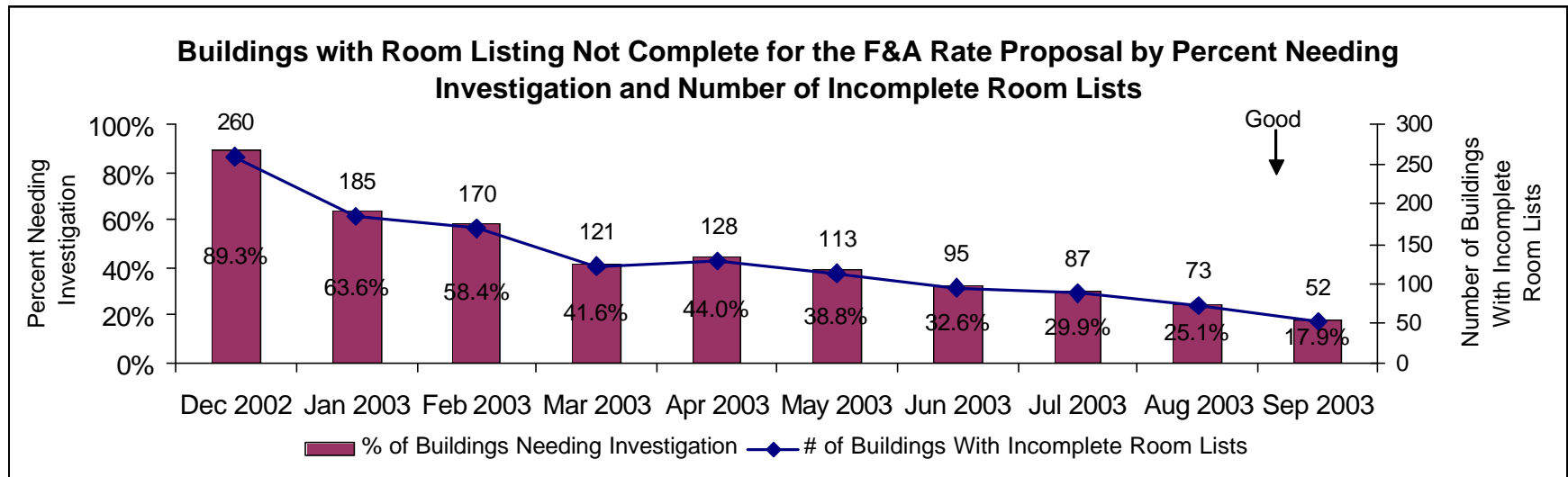
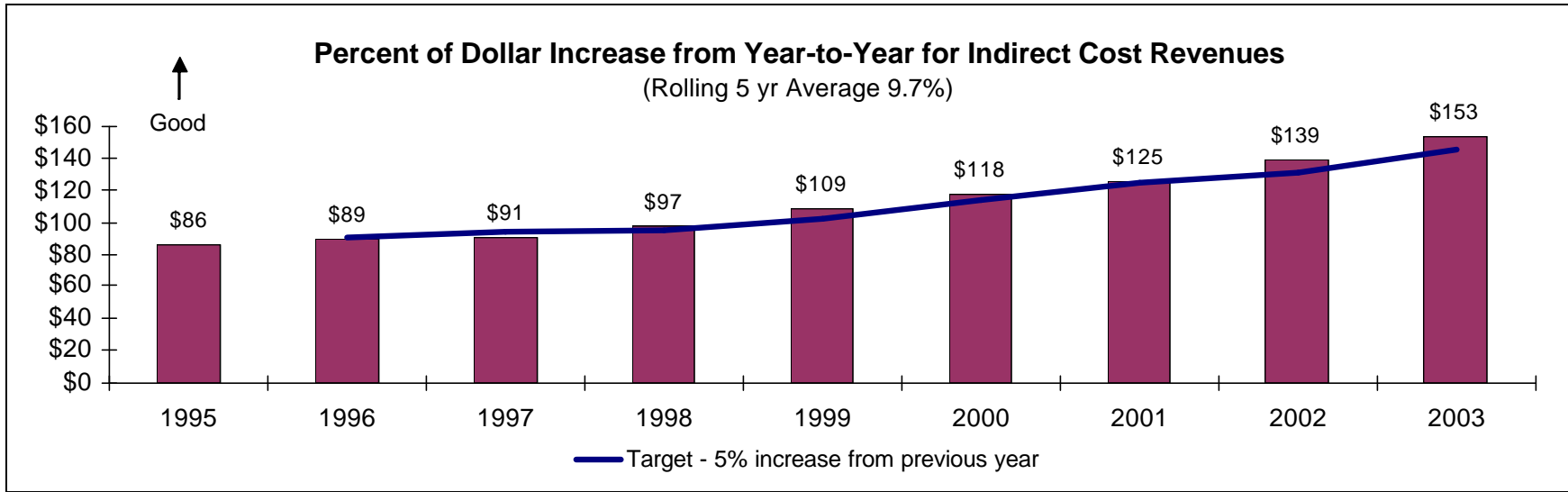
## Output Measure #13 – DHHS



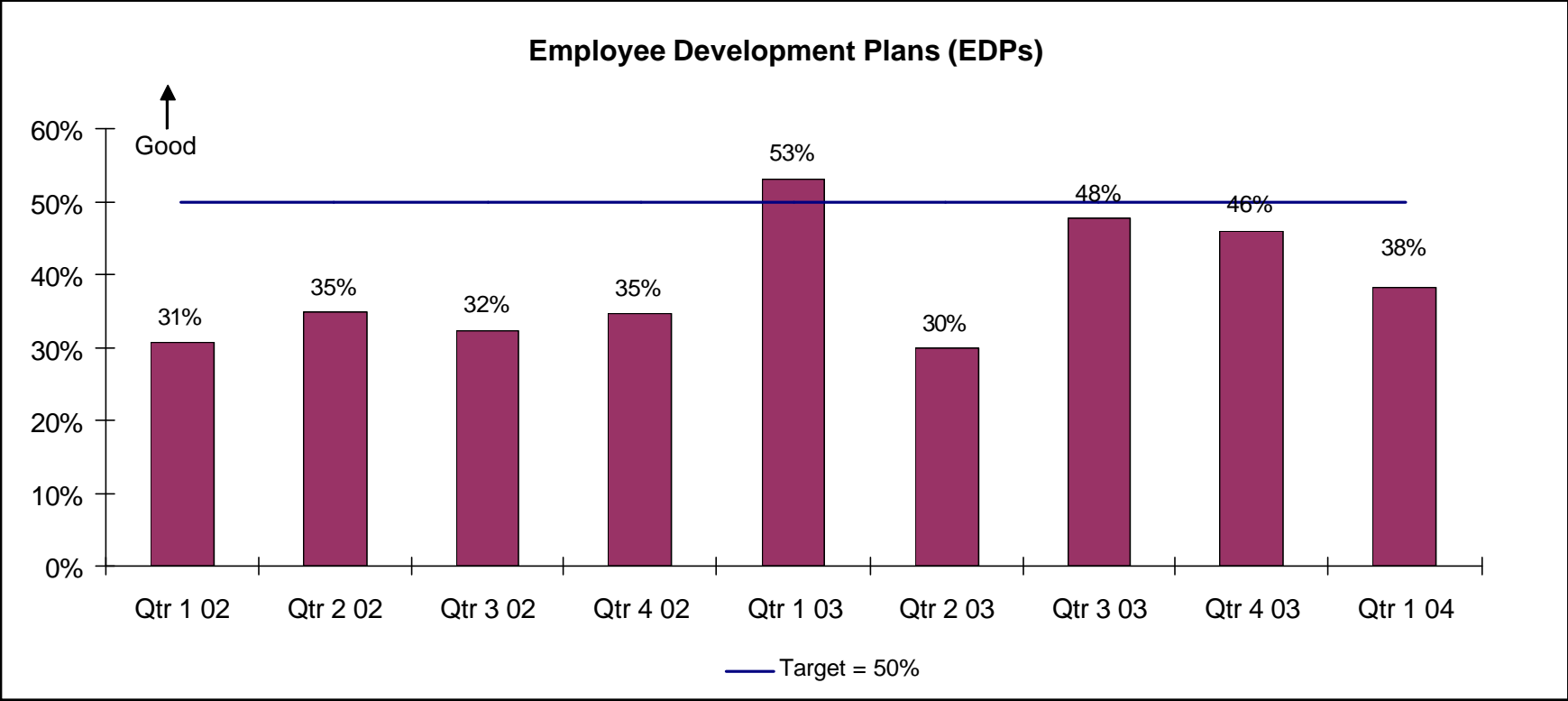
- A liability occurs when what the UW shows as the authorized amount for an award is greater than the award amount currently authorized by DHHS.
- Percentage based on number of budgets compares the number of budgets where there is a liability compared to the total number of DHHS budgets.
- Percentage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

