



Research Accounting & Analysis

University of Washington
Operational Performance Dashboard

July 2004

FY 2005 Quarter 1 (July - Sept)

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.

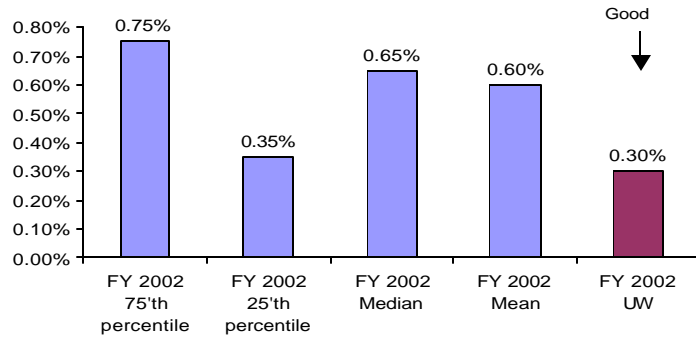
Key processes include:

Prompt New Award Setup
Accurate Reporting
Timely Invoicing
Full Compliance
Responsible Cash Management
Efficient Recharge Accounting Oversight
Comprehensive Develop and Negotiate Indirect Cost Rates (F&A)

For questions about this report, please contact:
Vincent Lau, vlau@u.washington.edu, (206) 616-4912

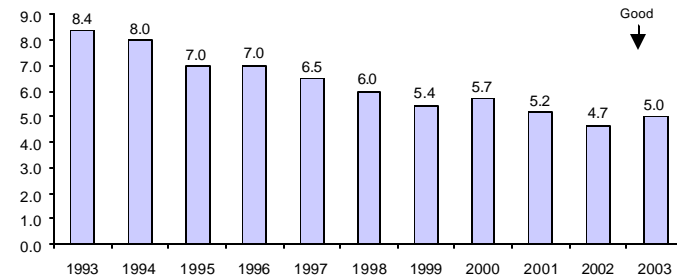
Research Accounting and Analysis

National Benchmark



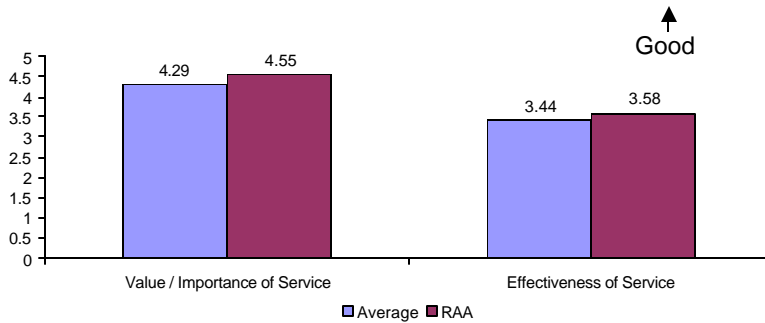
Post-award Administrative Costs as a % of Total Sponsored Project Costs
(Source: Preliminary data from Bearing Point survey, October 2003)

Efficiency



Hours Required to Manage One Budget, FY 1993-2003

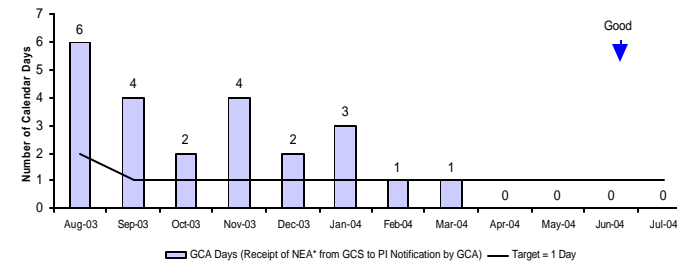
2003 Dean's Report



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.

New Budget Setup



Number of Days to Setup New Budgets in GCA only
GCA target = 1 day

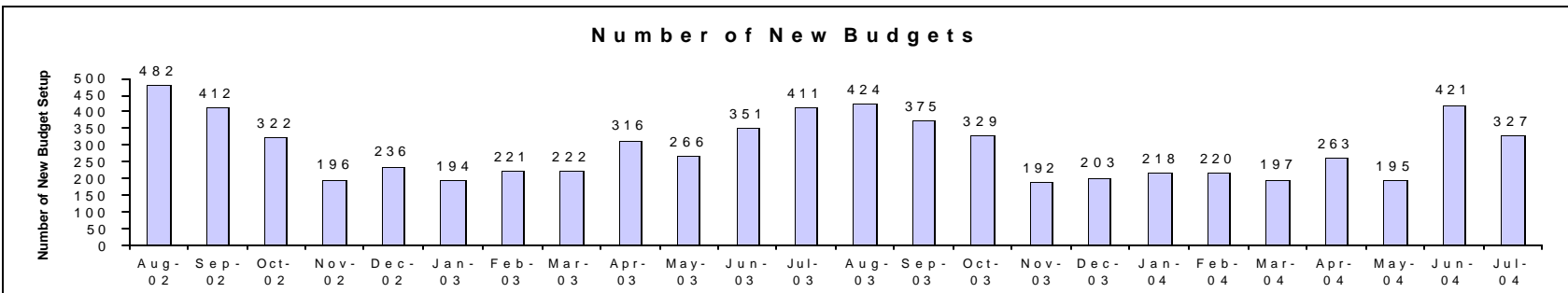
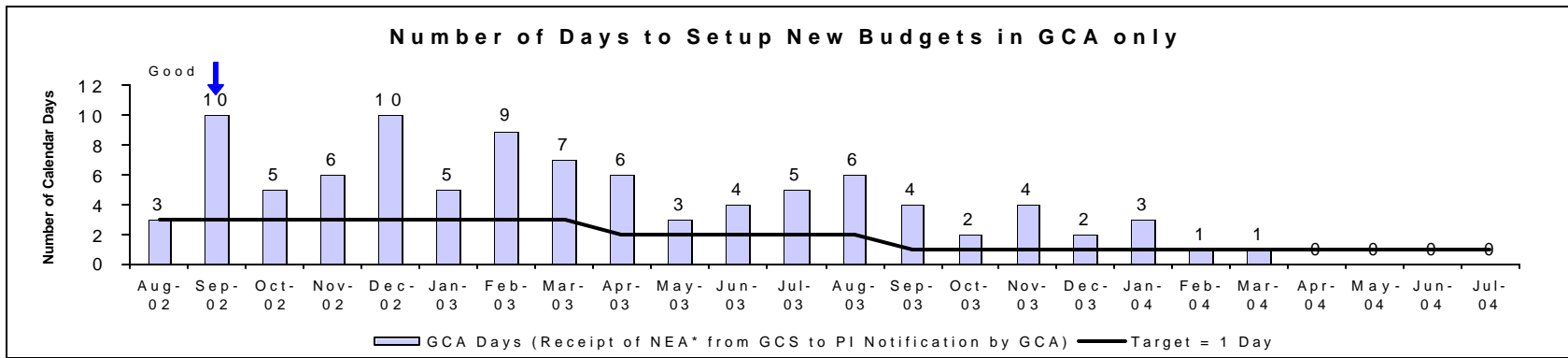
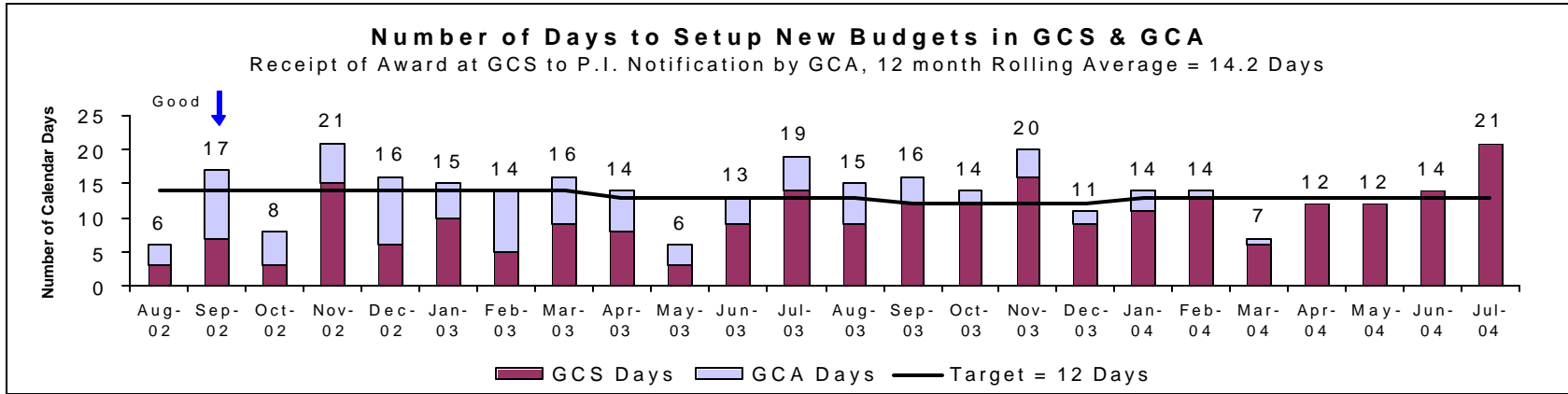
Research Accounting and Analysis Operational Performance Dashboard for Quarter 1 Fiscal Year 05 (Calendar: July 2004)

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. * †	14.2 days (Jul 04)	13.0 days	1.2 days	Billing	10) Cumulative grant expenditures not invoiced.	\$8.1M (Jul 04)	\$2.0M	\$6.1 M
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	11) Percent of aged receivables outstanding more than 150 days overdue. †	19.1 (Jul 04)	15.0%	4.1%
RTEs	3) Number of days to process Request to Transfer Expenditures (RTEs) submitted by departments to GCA. †	3.5 days (Jul 04)	4.0 days	No gap	Total Uncollected	12) Total uncollected amount of award dollars owing to the university.	\$35.5M (Jul 04)	\$33M	\$2.5M
Closings	4) Percent of budgets expired more than 150 days and not closed. †	29.1% (Jul 04)	20.0%	9.1%	DHHS	13) Potential liability from DHHS Awards that are closing Sept 30/2004	0 07/01/04	\$0	No gap
Recharge Centers	5) Average number of MAA days to prepare, review, and approve proposals. Three targets for three levels of rate complexity. (Qtr 4-04)	All within target	See graph	No gap	F&A Indirect Cost	14) Percent of dollar increase from year to year (fiscal) for indirect-cost recovery. Rolling 5-year average.*	10.0% (Qtr 4-04)	5.0%	No gap
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	6) Percent of cash applied to budgets.	8.84 days (Jul 04)	15 days	No gap	2003 Staff Satisfac	15) 2003 Highly Satisfied Employees	55% (2003)	tba	tba
FSRs	7) Percent of final (and interim) Financial Status Reports (FSRs) completed within 90 days of budget expiration. †	71.7% (Jul 04)	85.0%	13.3%	2003 Culture & Diversity	16) 2003 Culture - Diversity	77% (2003)	tba	tba
FECs	8) Faculty Effort Certificates (FECs) overdue. †	4.6% (Qtr 3-04)	3.0%	1.6%	2003 Train & Kno	17) 2003 Training & Knowledge	77% (2003)	tba	tba
Cost-Share	9) % Of budgets expired more than 90 days with unmet cost sharing. *†	38.2% (Jul 04)	30%	8.2%					

* Measure is on FM Dashboard.

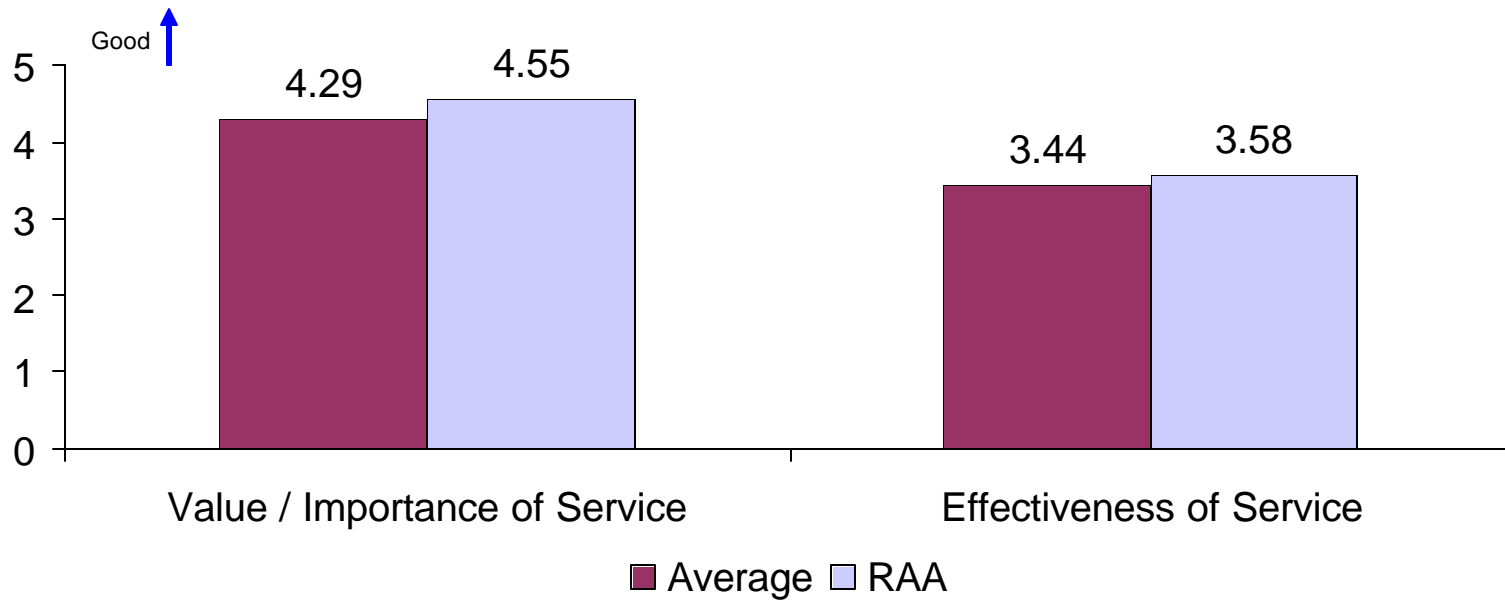
† Rolling 12-month average; all days are calendar days

(1) NEW BUDGETS



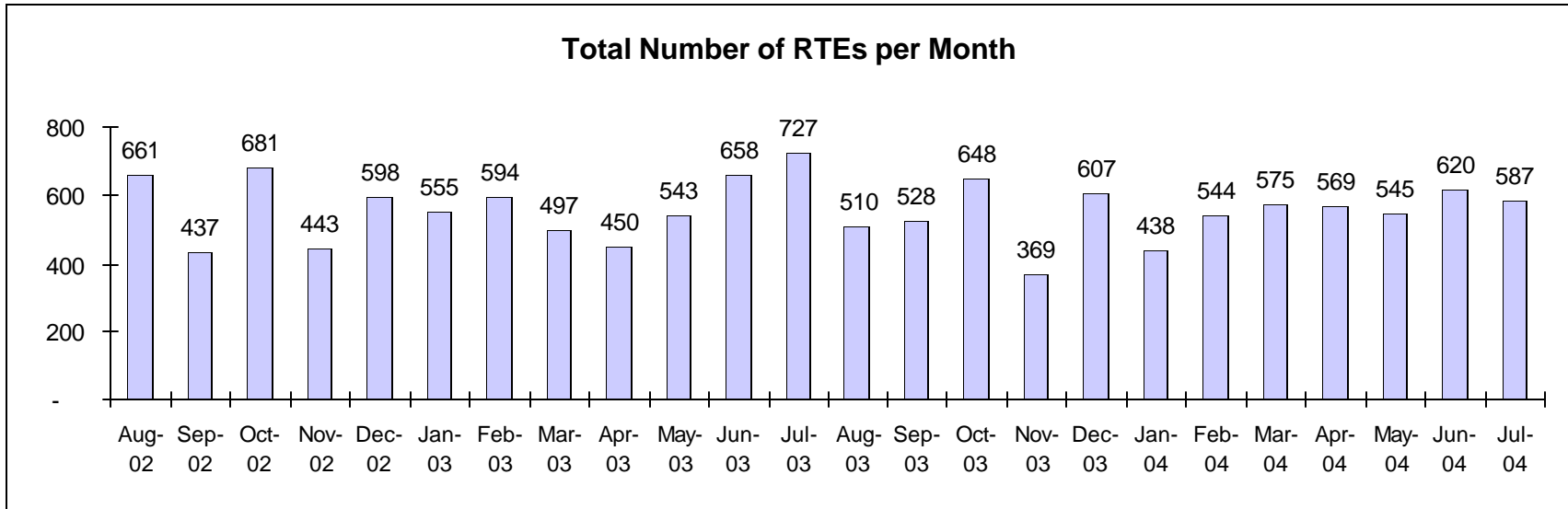
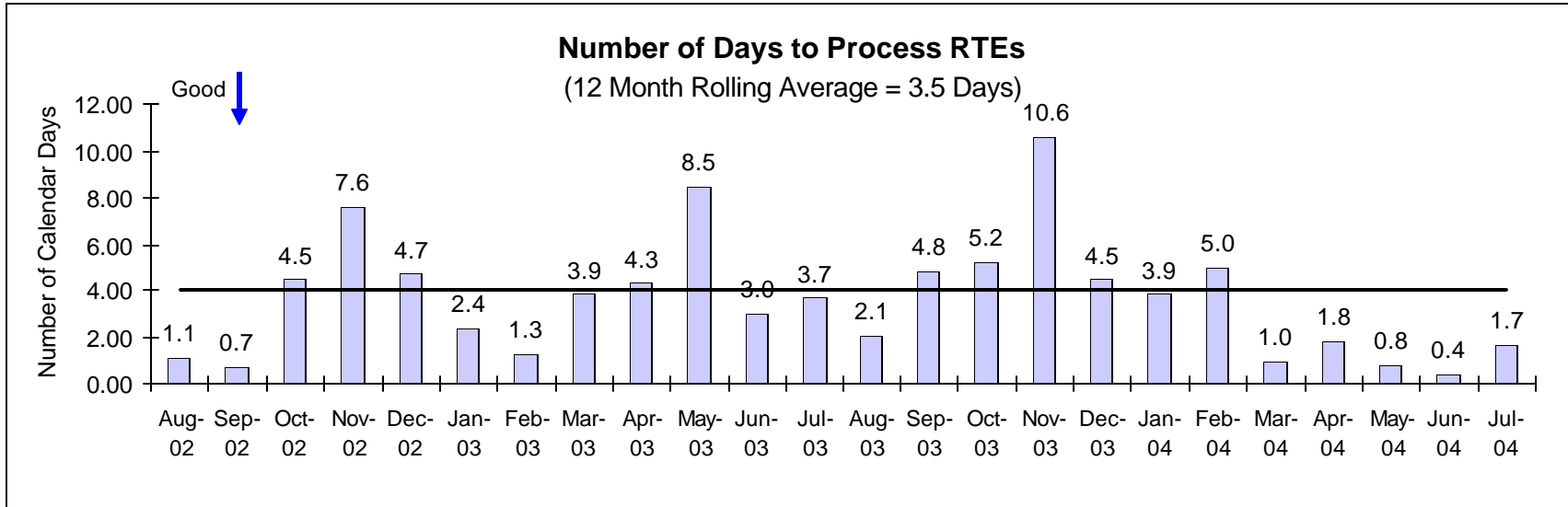
Target adjustment in April 03 & October 03 are respectively due to addition of new FTE and prioritization of workload.
NEA = "Notice to Establish Account." The NEA originates from Grant & Contract Services (GCS) to the New Accounts section of GCA.

(2) DEANS REPORT
2003 UW Support Services Assessment Report



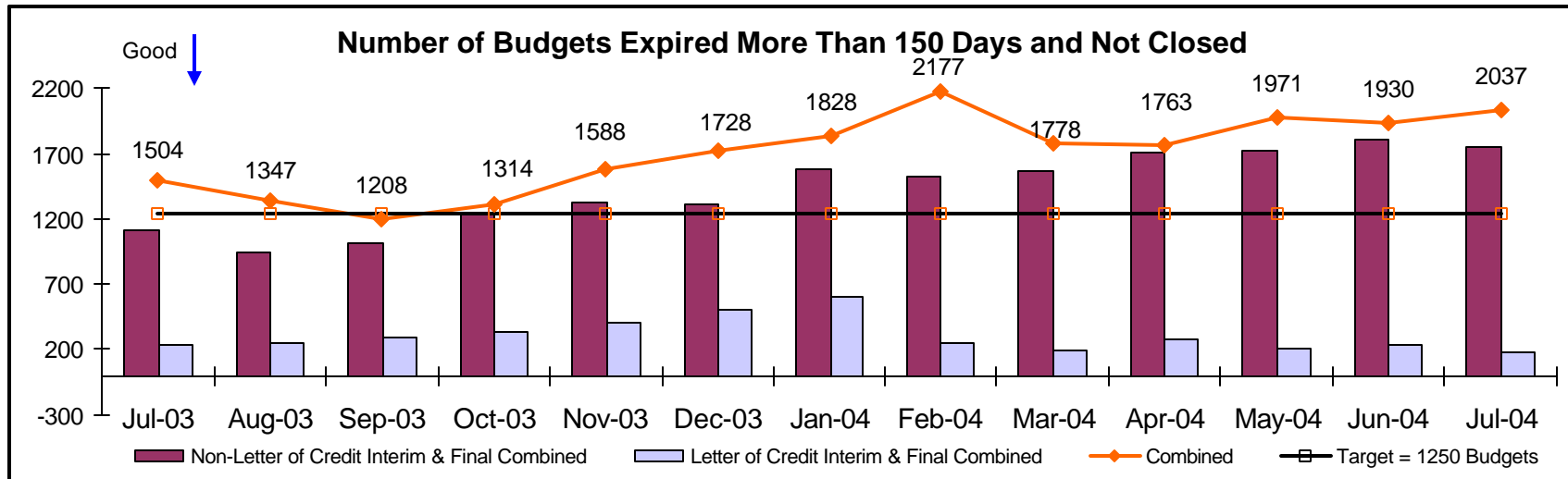
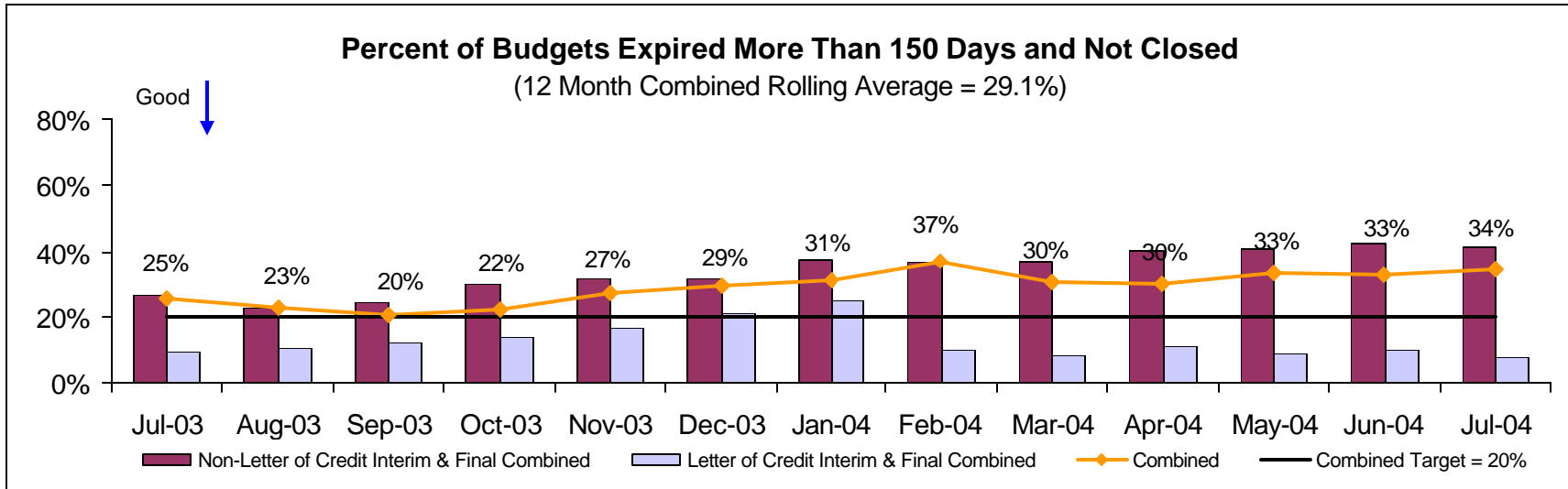
2003 Support services assessment report represents the comments/findings from interviews with Deans and key administrative support.

(3) REQUEST TO TRANSFER EXPENDITURES - RTE

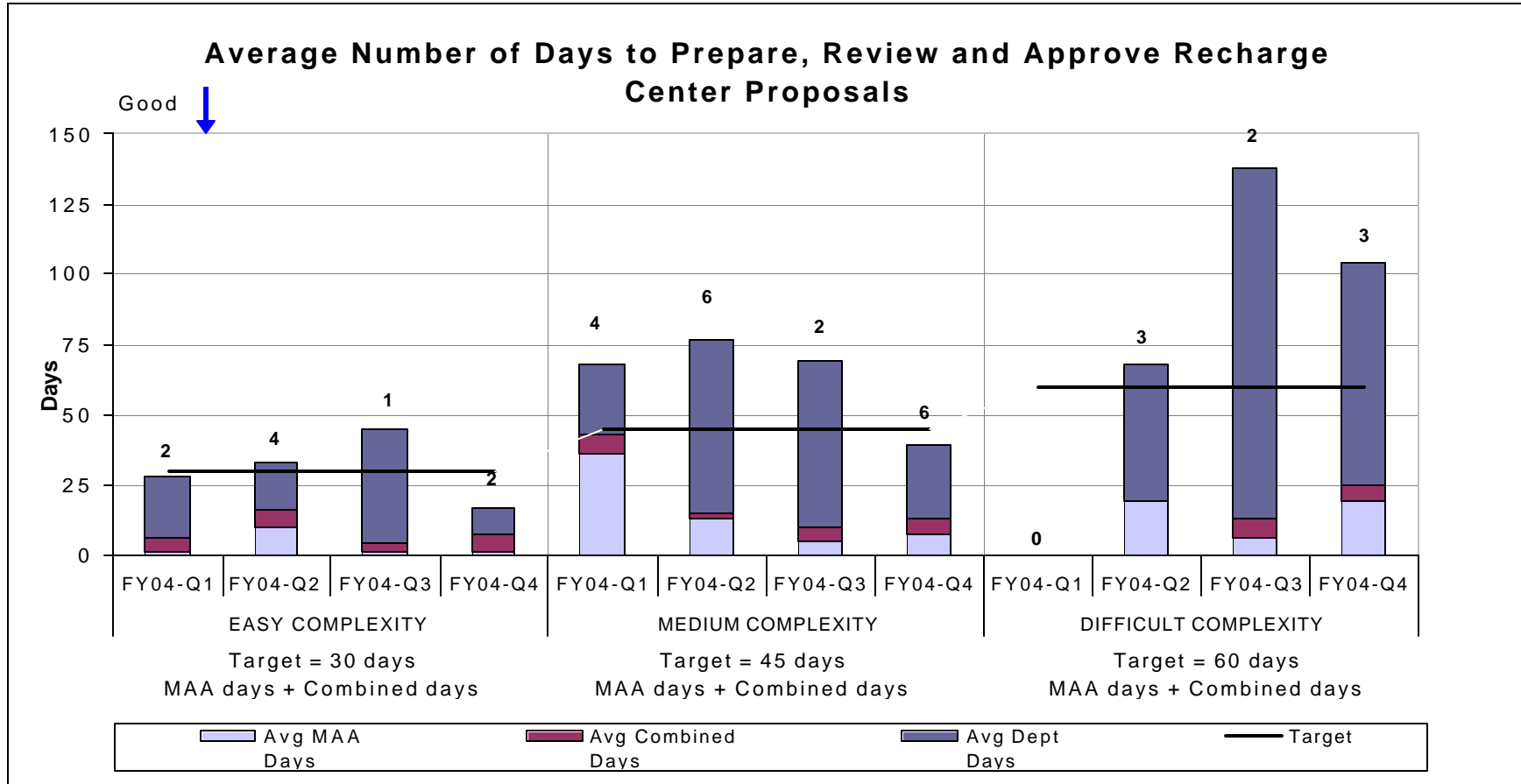


Note: March 2002, implemented \$250 materiality threshold for total deficits or total cash.

(4) CLOSINGS



(5) RECHARGE CENTERS



Number of proposals

The number of proposals approved is numerically expressed at the top of each column.

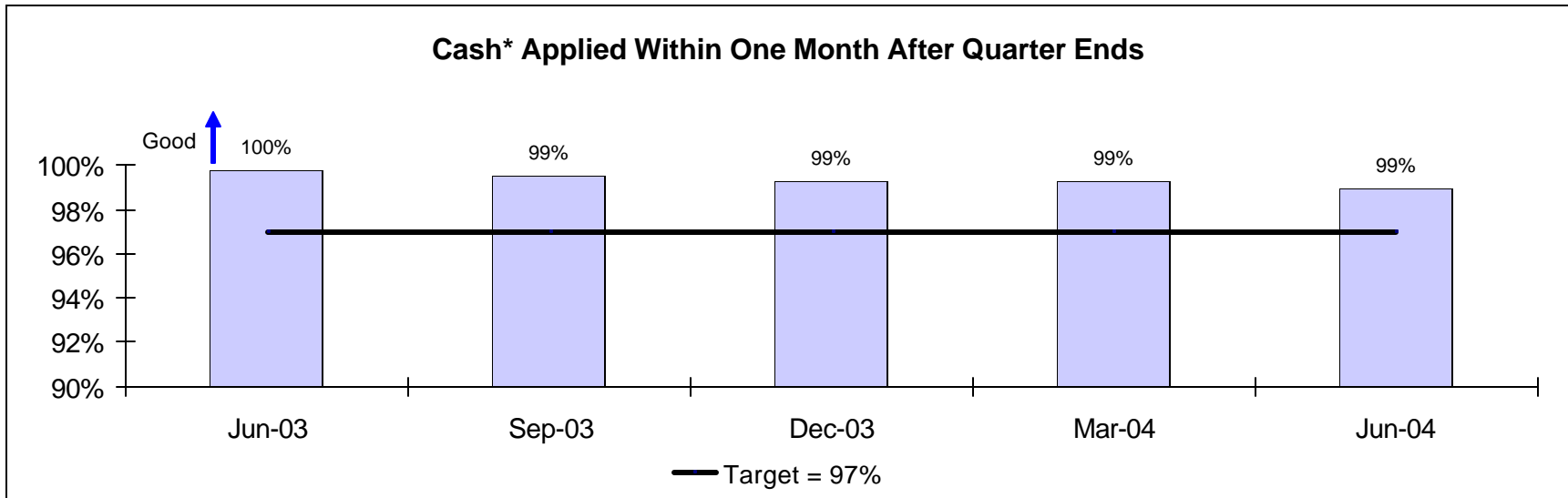
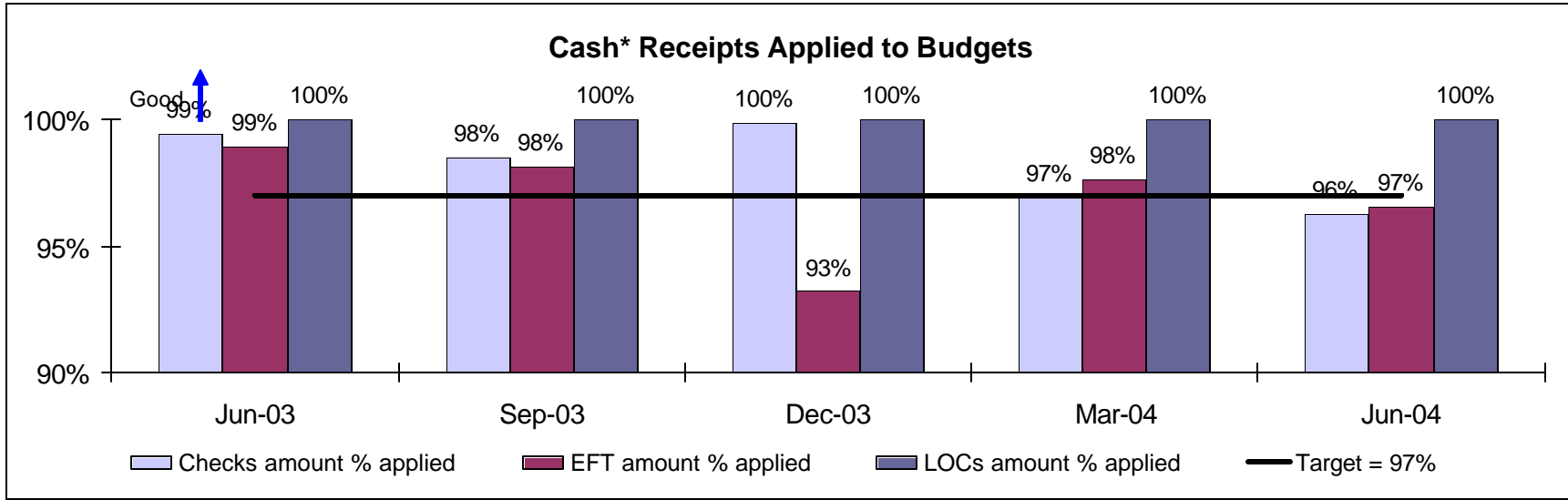
Number of rates within each proposal

The number of rates is not expressed numerically expressed in this graph; instead it is captured in the overall complexity of the proposal.

Classifying the complexity of rates is a subjective determination based on:

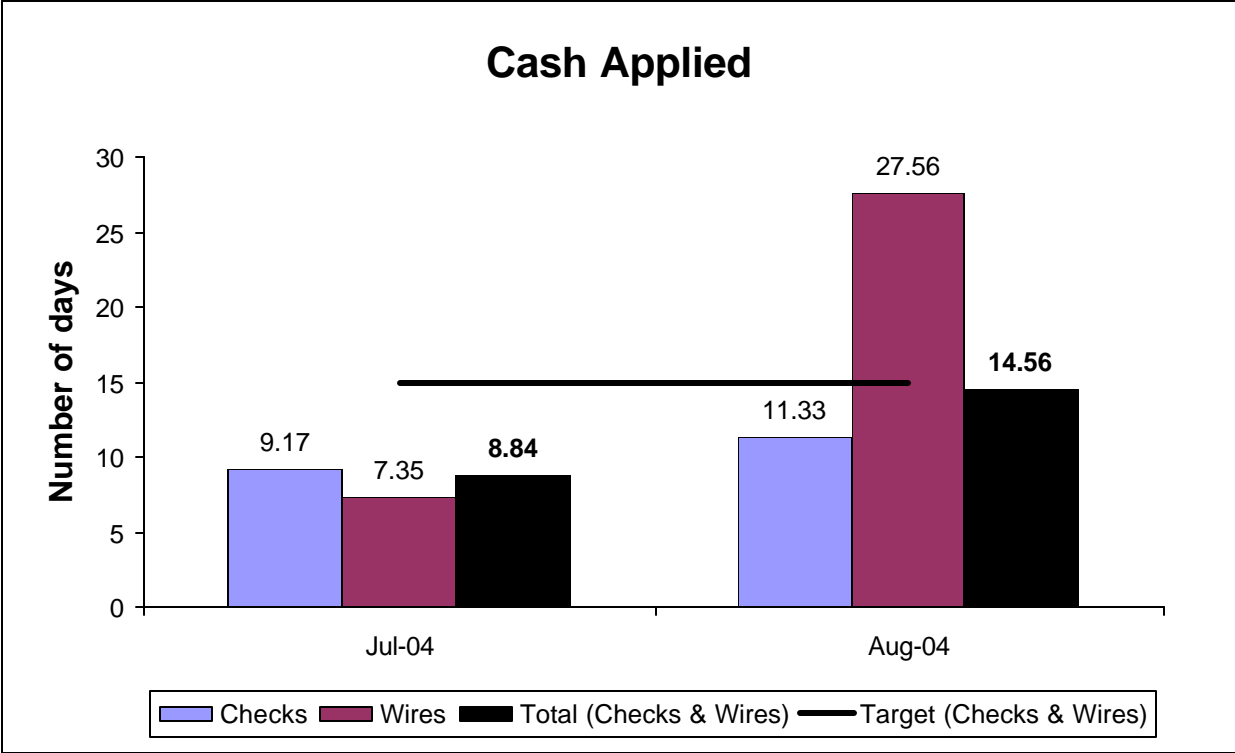
- How many internal rates are in the proposal?
- Has the reviewer worked on the proposal before?
- Is this a new or established center?
- Are there significant changes from prior approved proposal?
- Has the person preparing the proposal worked on it previously?
- Is this a University-wide center?

(6) CASH APPLIED

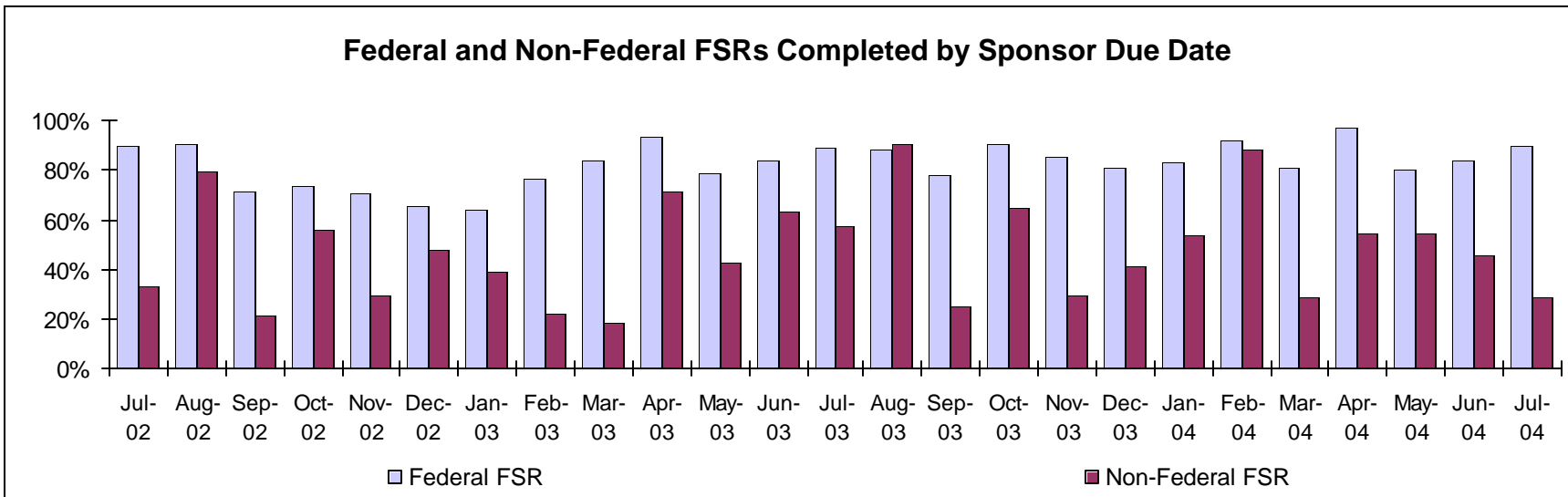
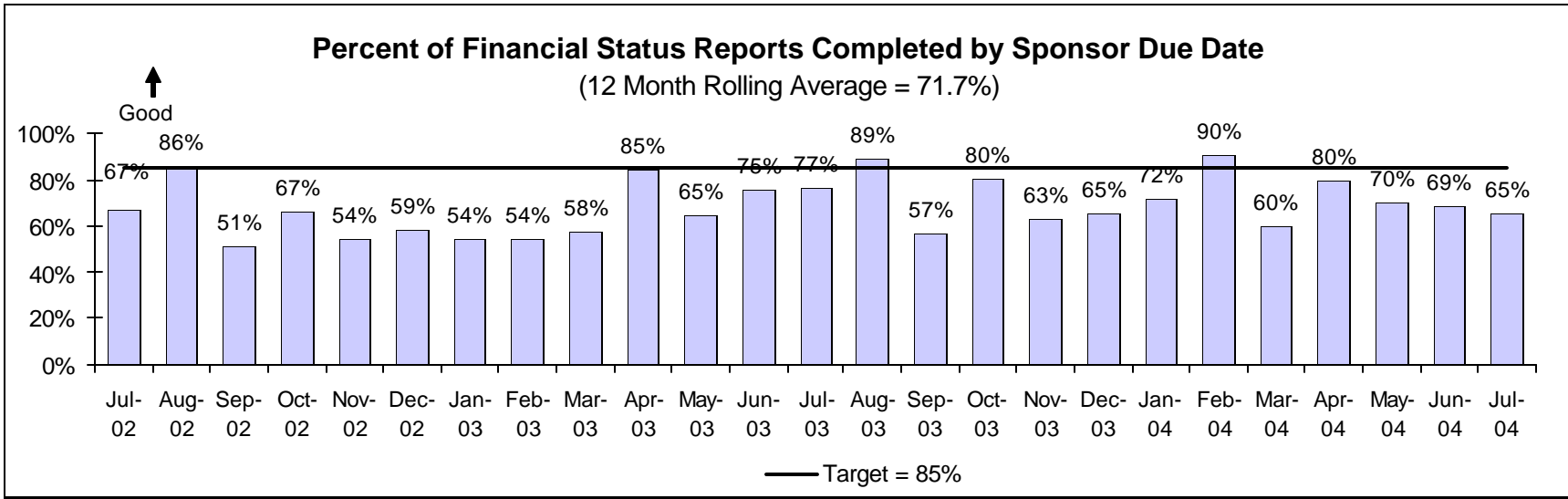


* Cash: total cash received for the quarter.

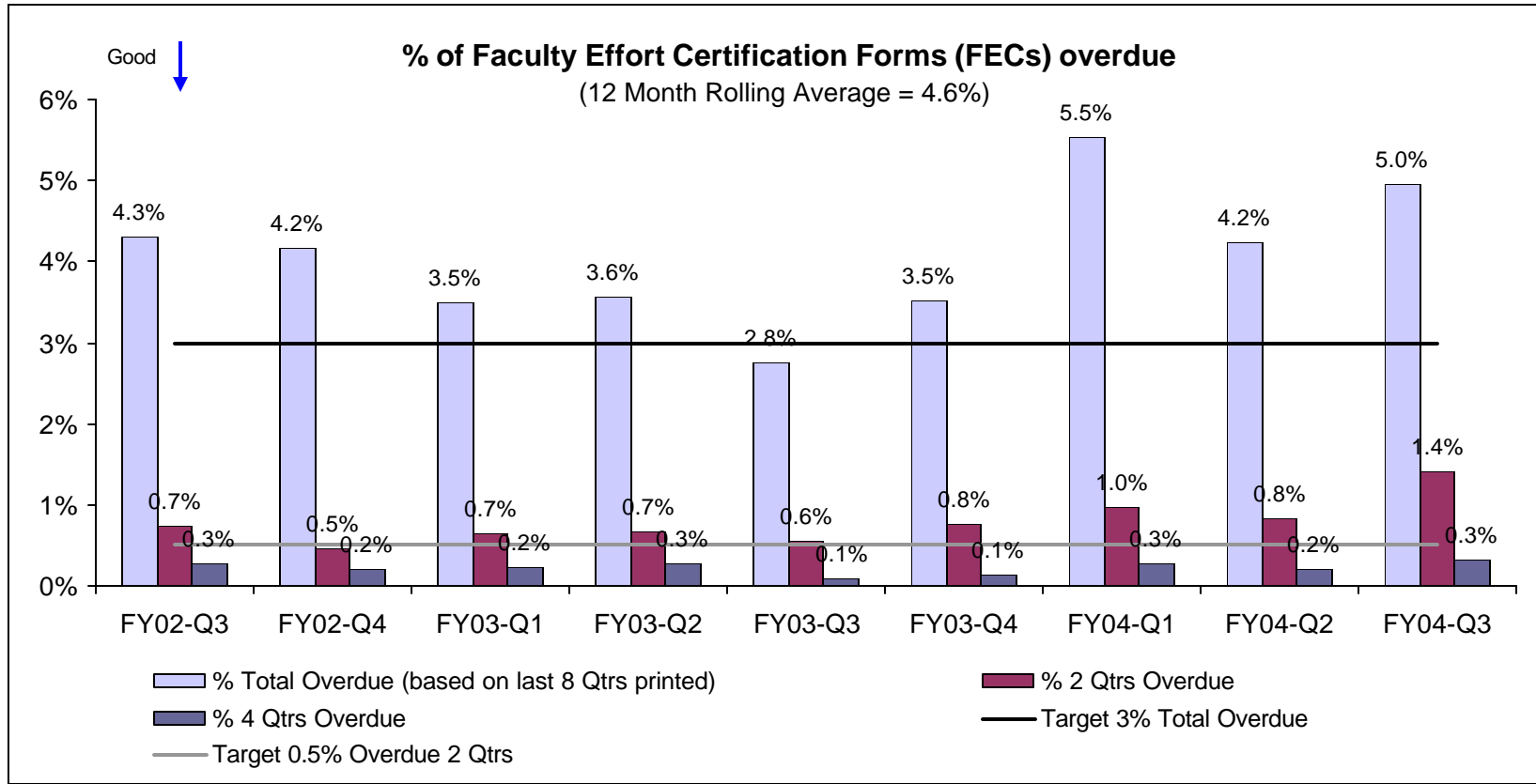
(6) CASH APPLIED (Modified)



(7) FINANCIAL STATUS REPORTS - FSR

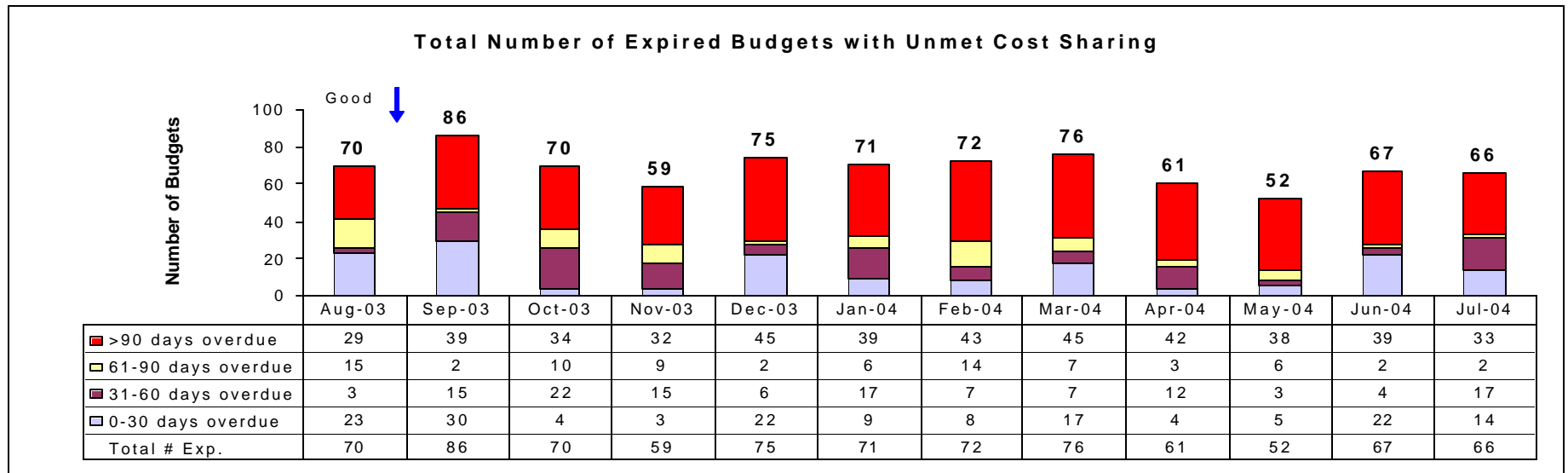
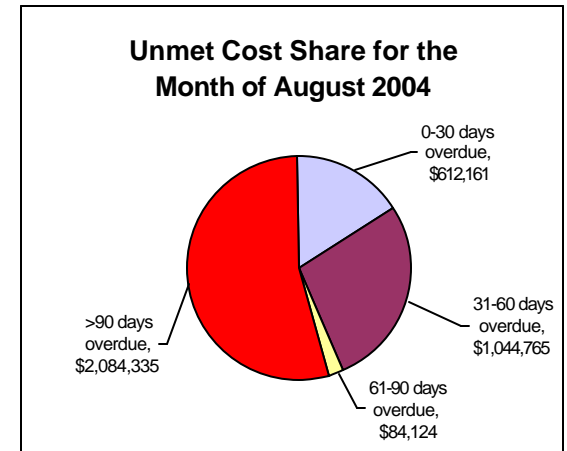
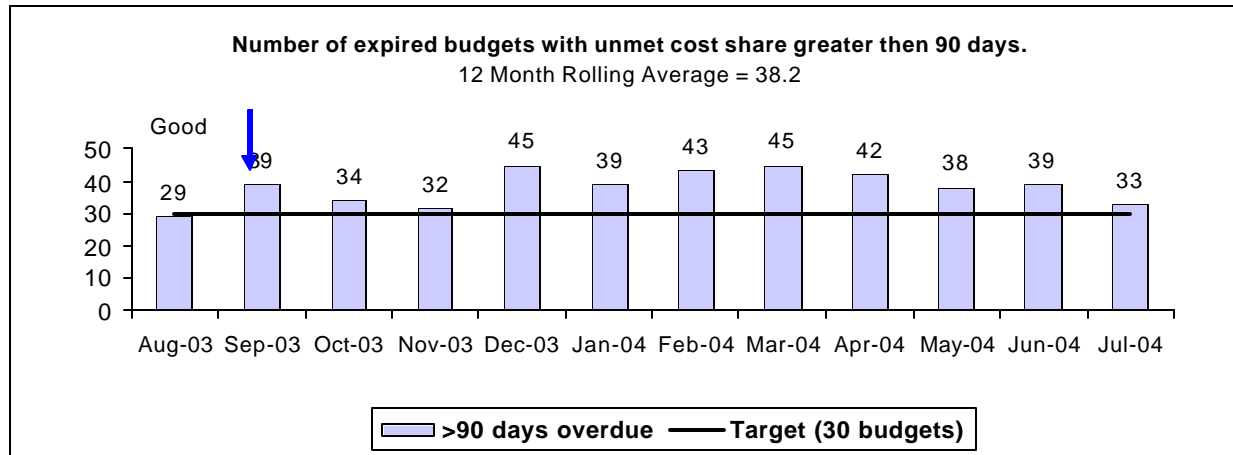


(8) FACULTY EFFORT CERTIFICATION - FEC



Note: Measurements for an academic quarter will not be available until the end of the following quarter (i.e. there is a 3 month lag).

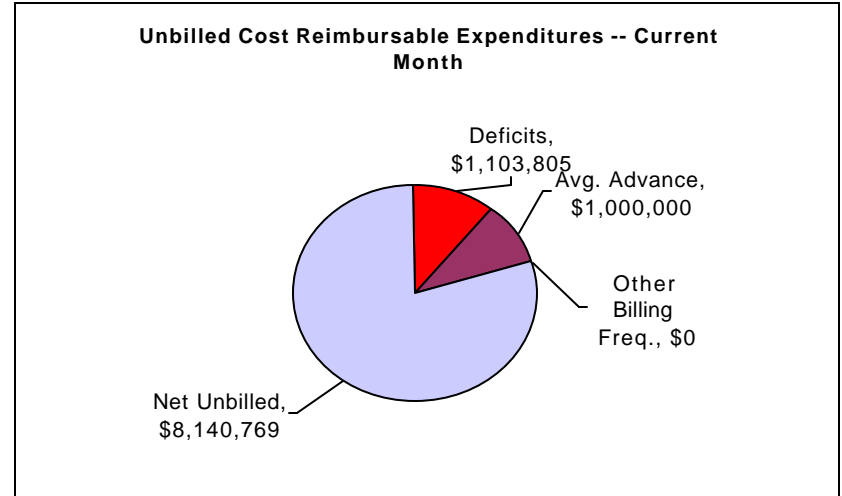
(9) COST SHARE



Note: Cost share includes committed and mandatory.

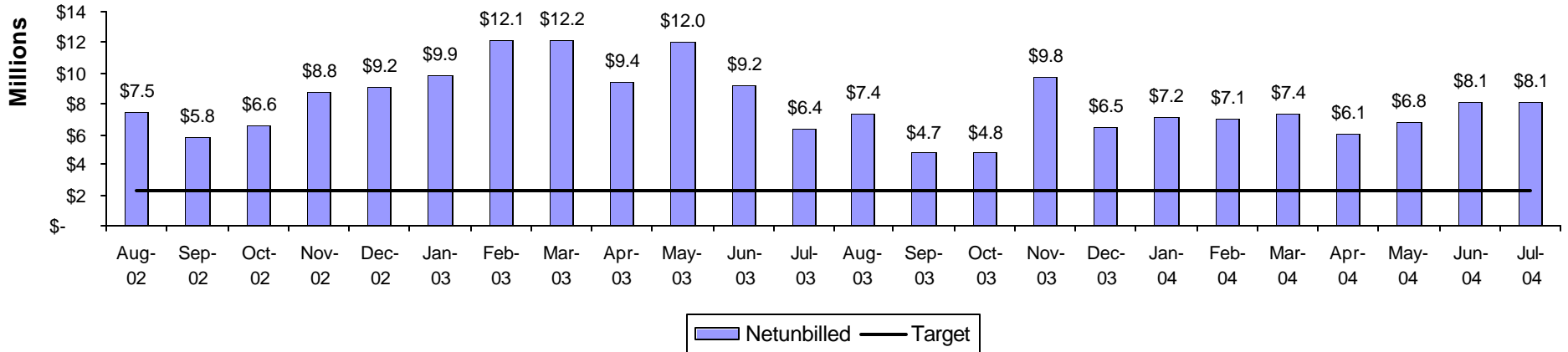
(10) BILLING

Billing -- July 2004			
	Expenditures (Previous Month)	Billed (Current Month)	Difference
Scheduled Payment Budgets	\$ 164,525,165	\$ 251,939,613	\$ 87,414,448
Scheduled Invoice Budgets	\$ 266,955,656	\$ 267,469,930	\$ 514,274
Cost Reimbursable and Fixed Price Budgets	\$ 415,214,795	\$ 408,990,536	\$ (6,224,259)
Total	\$ 846,695,616	\$ 928,400,079	\$ 81,704,463

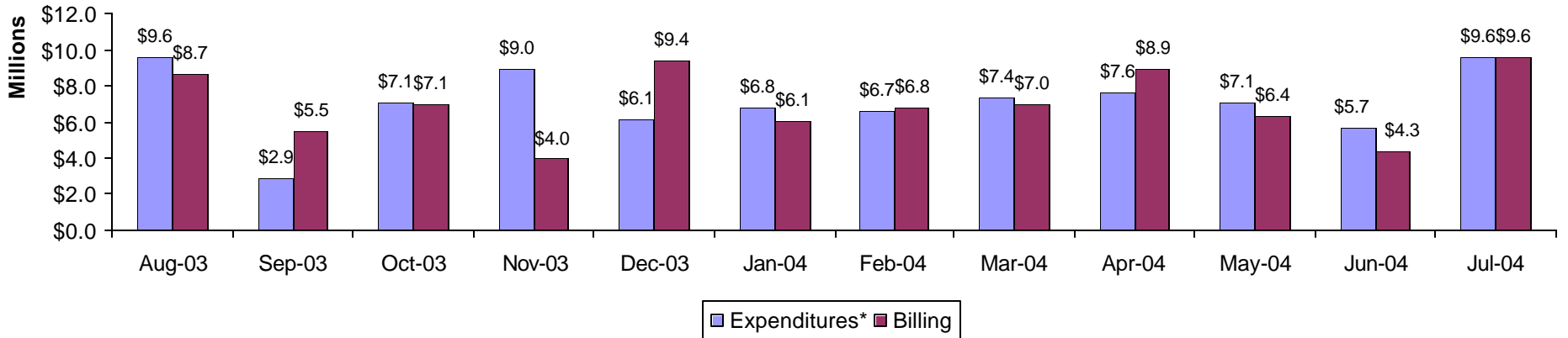


Annual Lost Interest on Cost Reimbursable Expenditures	
Annual Lost Interest on Unbilled Portion:	
12 month rolling average	\$ 6,998,340 5%
	\$ 349,917
Annual Lost Interest on Current Month Billing:	
(if accounts billed 10 days faster each month)	\$ 6,982,643 5%
	\$ 114,783
Grand Total -- Lost Interest	\$ 464,700

Grant Expenditures Not Invoiced (cumulative)

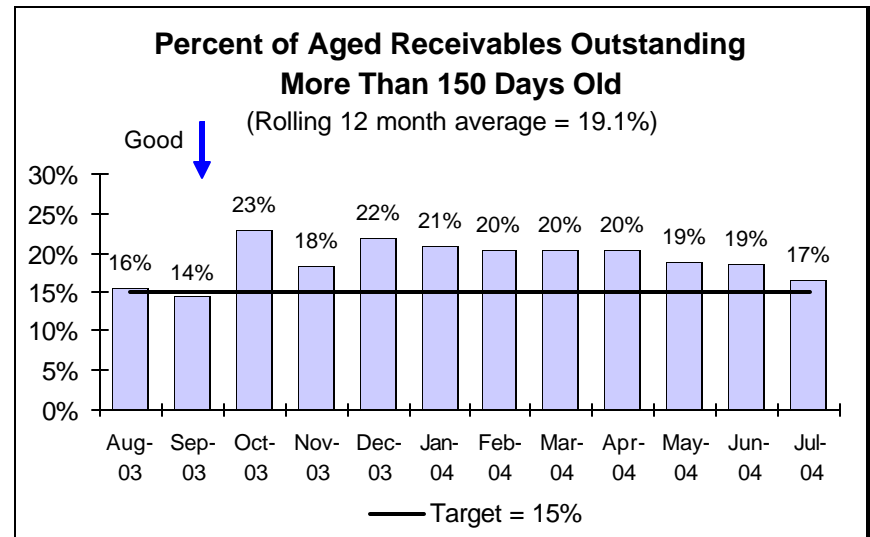
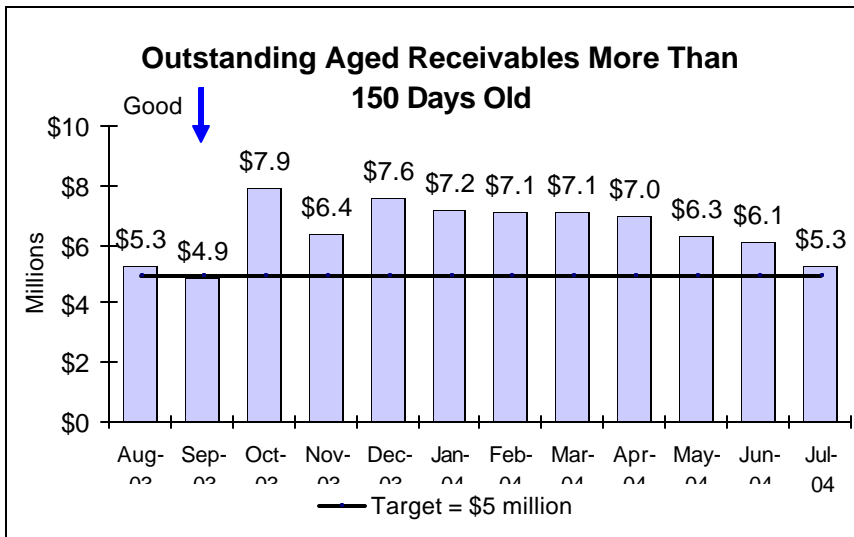
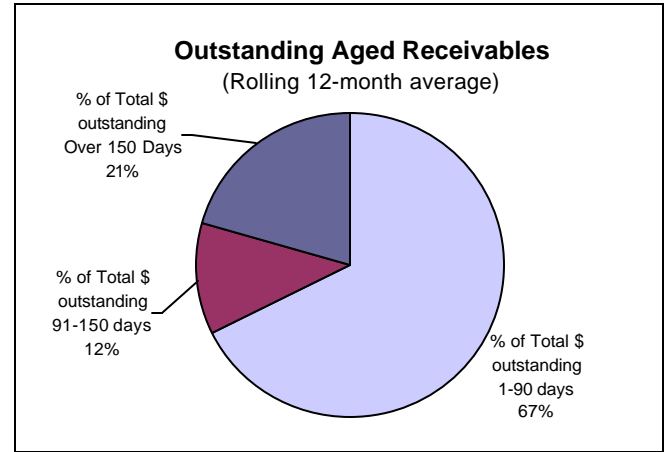
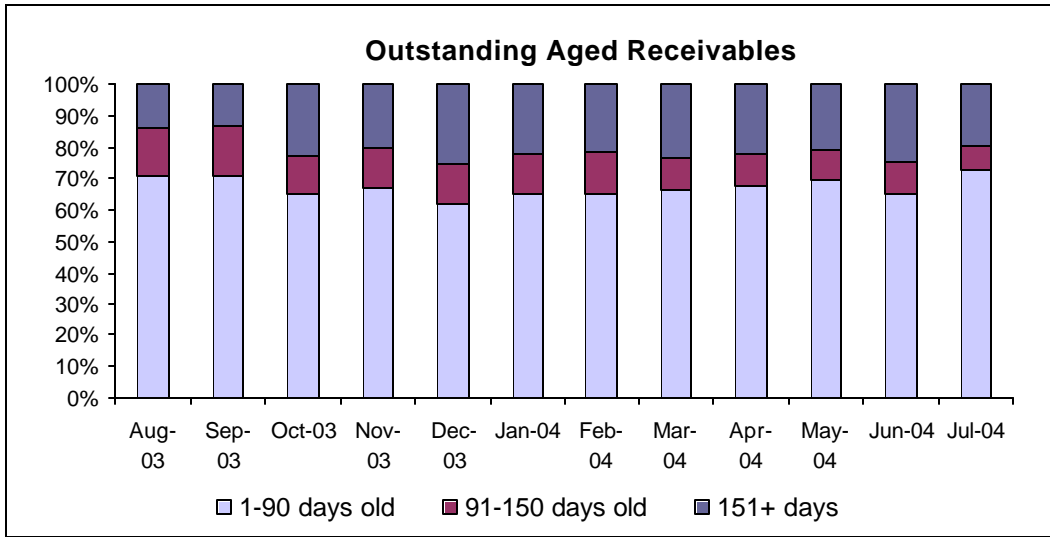


Monthly Billing versus Monthly Expenditures



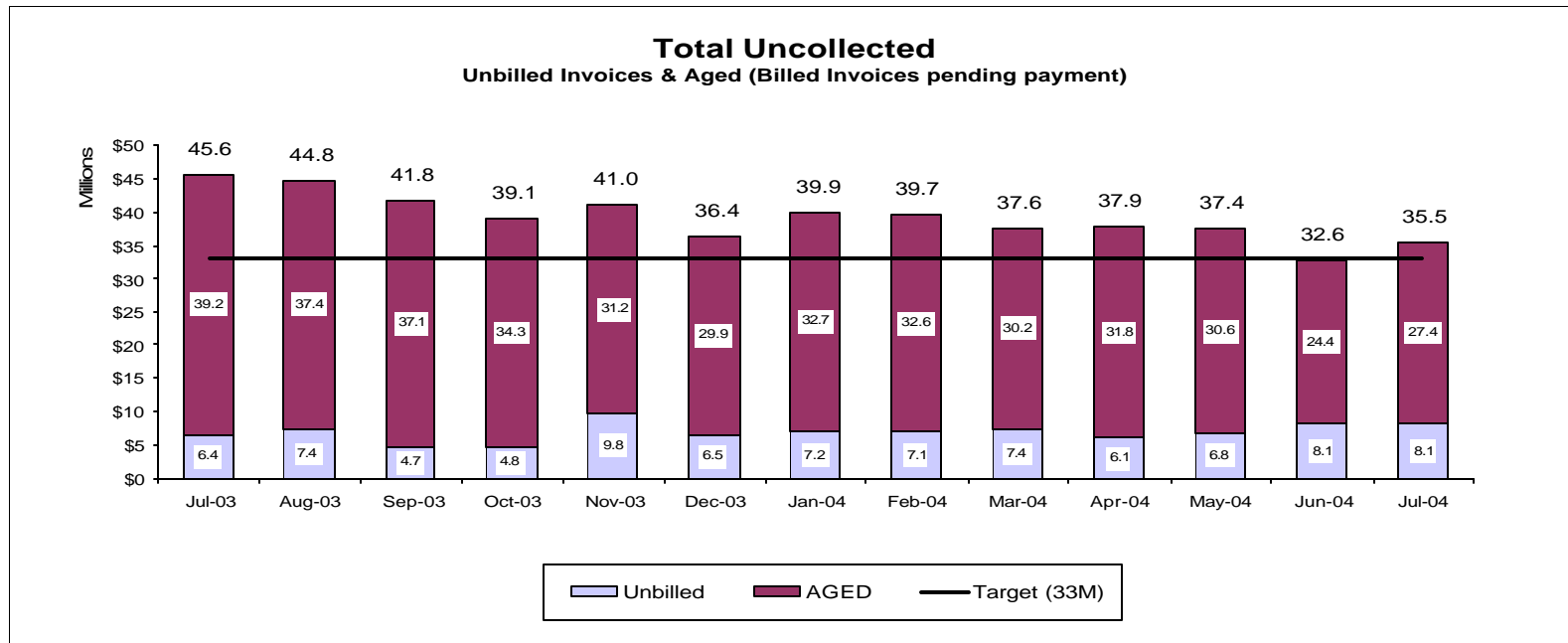
* Expenditures = Current monthly billing + change in cumulative unbilled

(11) AGED RECEIVABLES



(12) TOTAL UNCOLLECTED

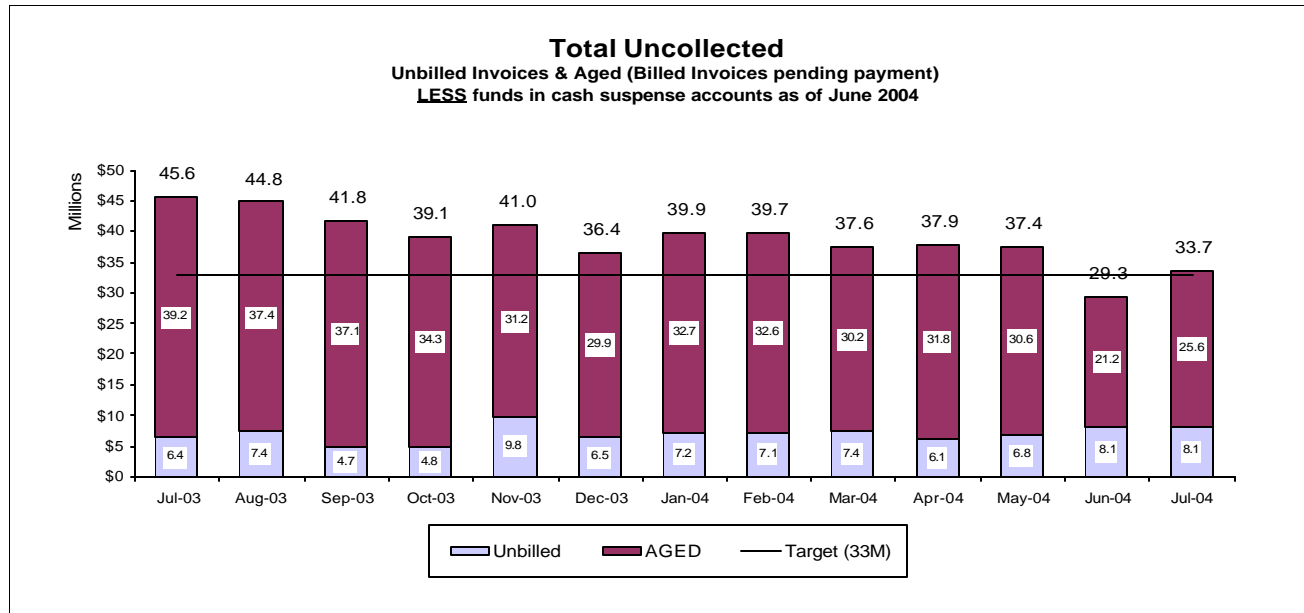
Annual Lost Interest on Cost Reimbursable Expenditures		
Annual Lost Interest on Unbilled Portion: 12 month rolling average	\$	6,998,340 5%
	\$	349,917
Annual Lost Interest on Aged Receivables (if total aged receivables received 10 days earlier each month)	\$	31,636,667 5%
	\$	520,055
Grand Total -- Lost Interest	\$	869,972



33M target = [combination of two targets] and one estimate.
 33M = [2M (unbilled) + 5M (aged > 150 days)] + 26M (12 mos. Average, Jul 02 – Jun 03, aged < 150 days)

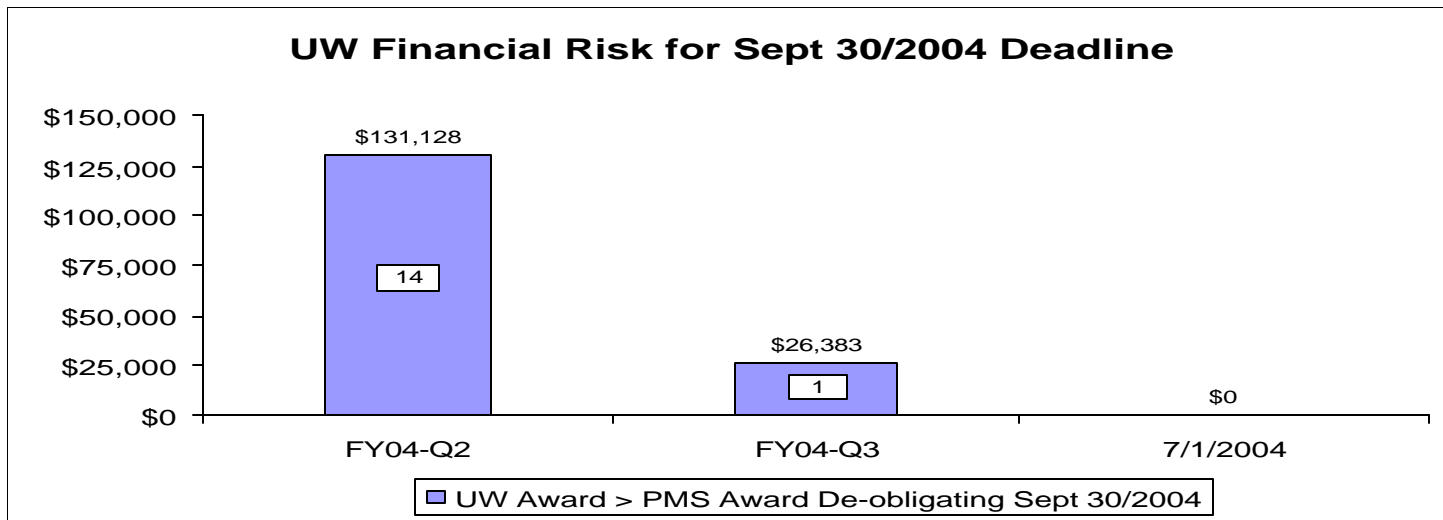
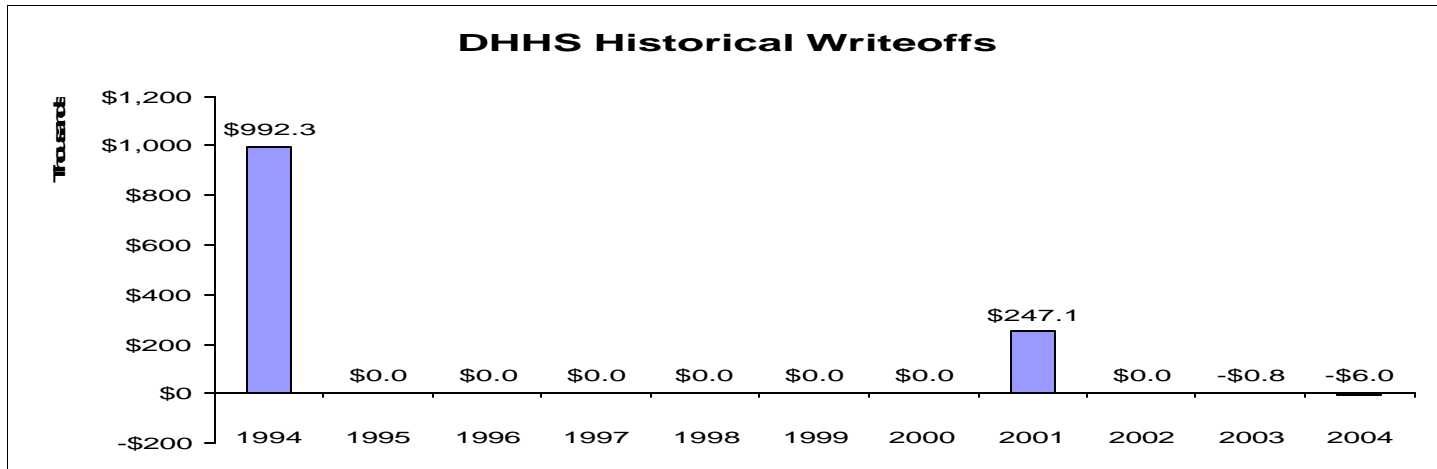
(12) TOTAL UNCOLLECTED (Modified)

Annual Lost Interest on Cost Reimbursable Expenditures	
Annual Lost Interest on Unbilled Portion:	
12 month rolling average	\$ 6,998,340
	5%
	<hr/>
	\$ 349,917
Annual Lost Interest on Aged Receivables (if total aged receivables received 10 days earlier each month)	\$ 31,636,667
	5%
	<hr/>
	\$ 520,055
 Grand Total -- Lost Interest	 \$ 869,972



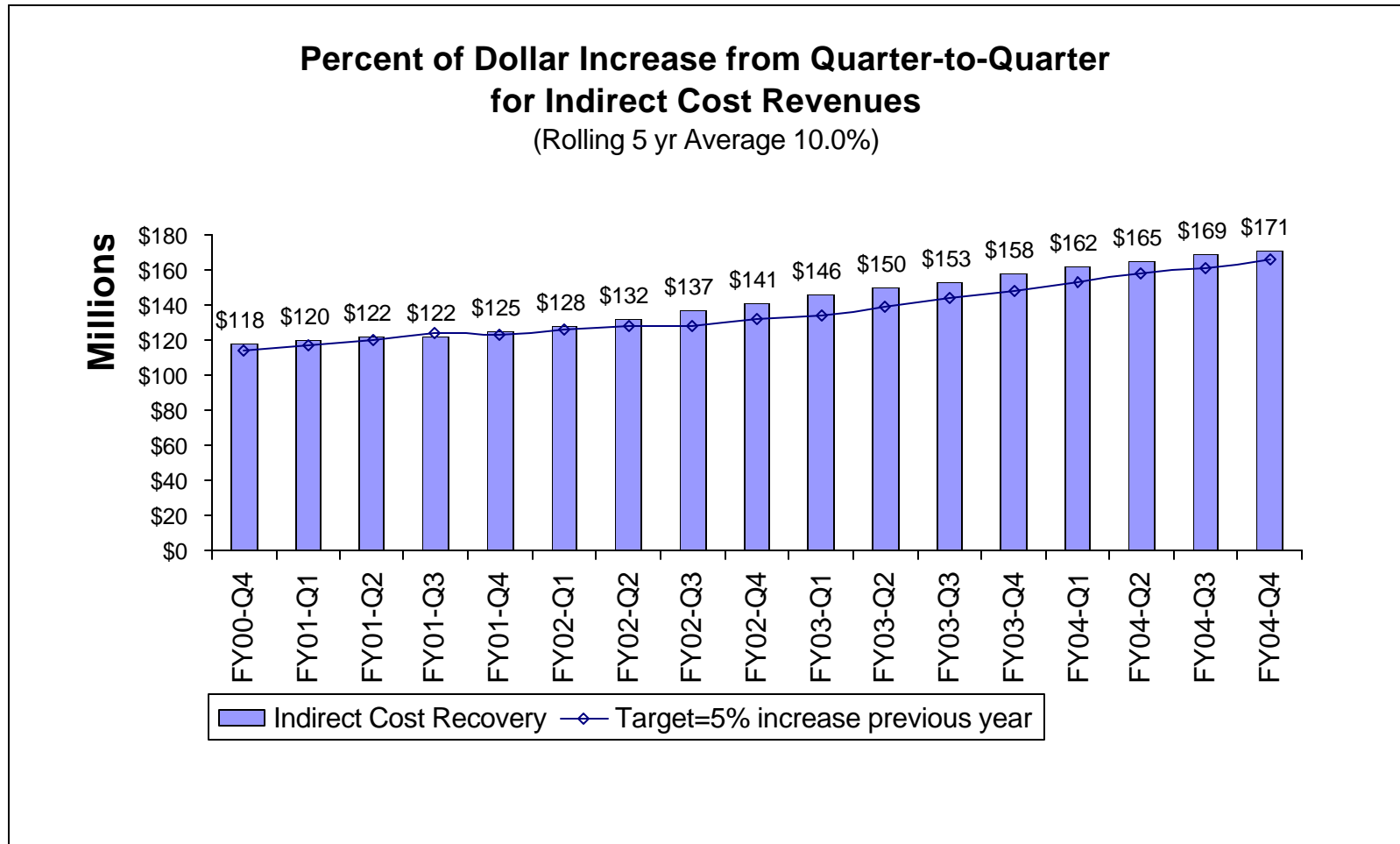
33M target = [combination of two targets] and one estimate.
 33M = [2M (unbilled) + 5M (aged > 150 days)] + 26M (12 mos. Average, Jul 02 – Jun 03, aged < 150 days)

(13) DEPARTMENT OF HEALTH & HUMAN SERVICES - DHHS



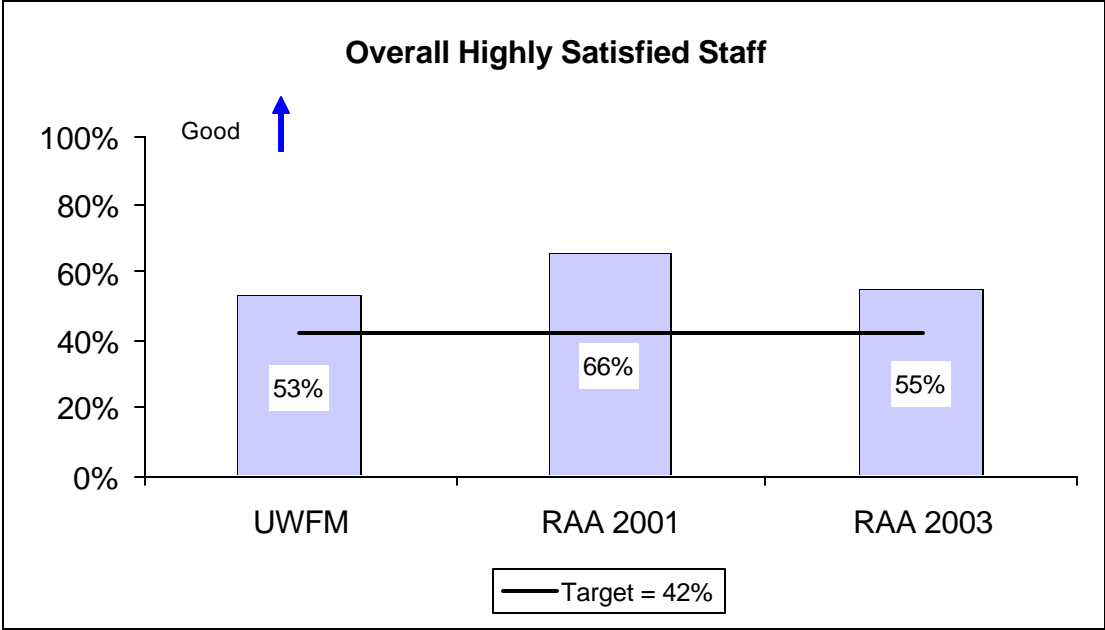
- Number inside the bar graph = number of budgets
- Risk = budgets that will de-obligate on Sept 30/2004 where UW Award > NIH Payment Management System

(14) FACILITIES & ADMINISTRATION (INDIRECT) COSTS



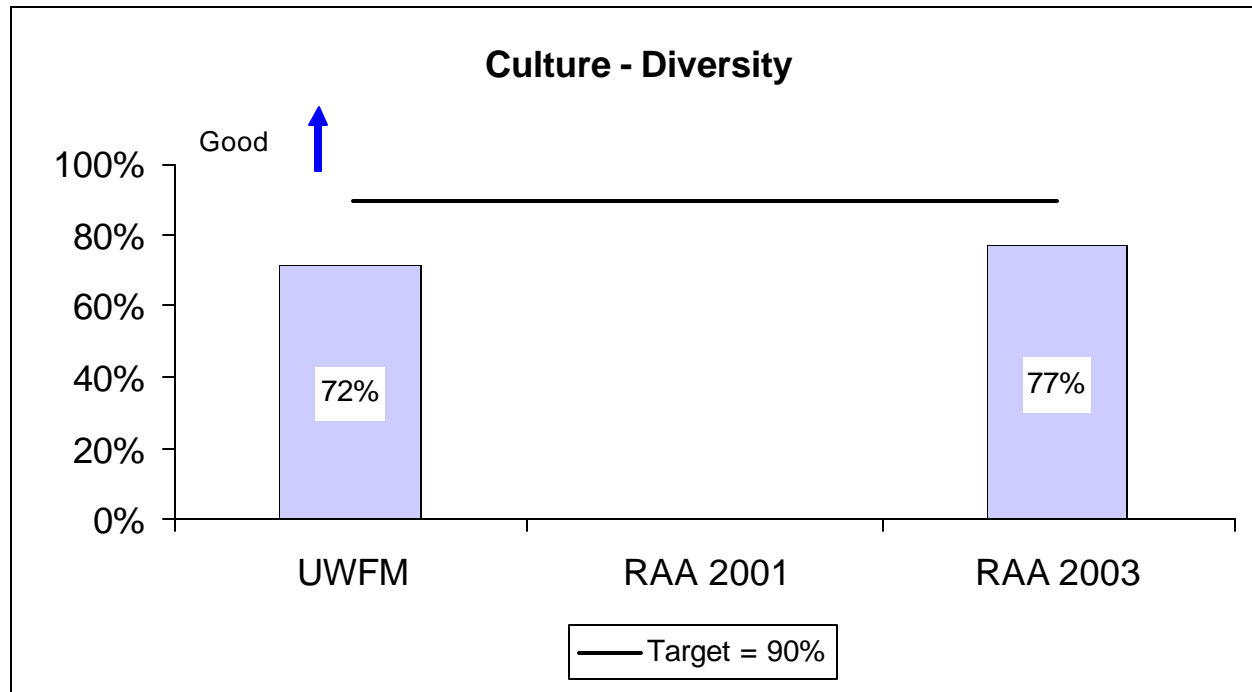
*** Note: FY04-Q4 is based on preliminary report.
Final report will be available for reconciliation in early September.**

(15) EMPLOYEE SATISFACTION



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

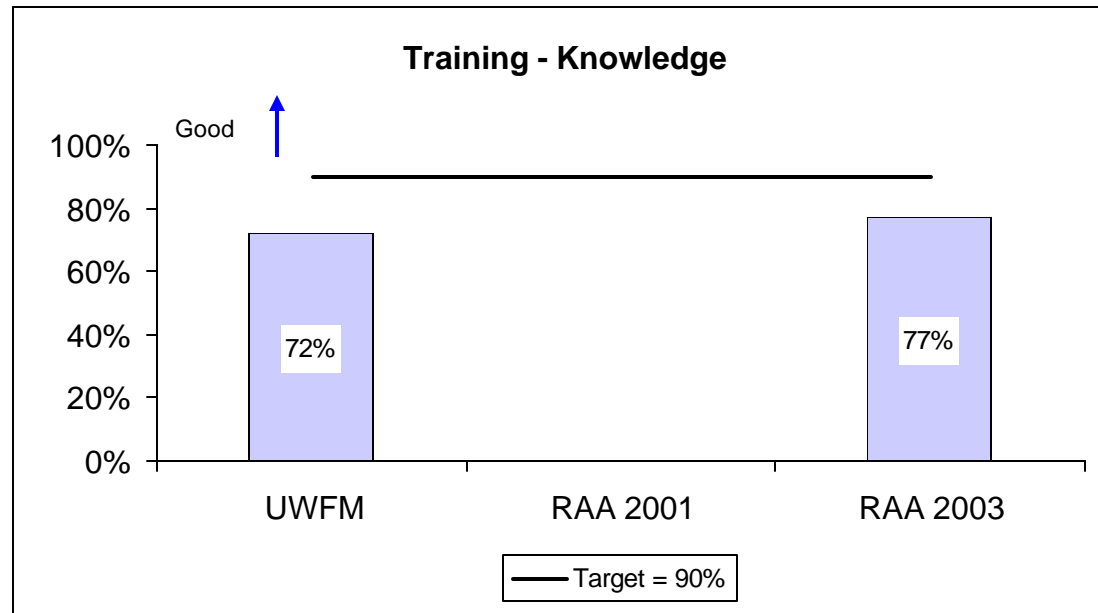
(16) CULTURE AND DIVERSITY



Source: 2003 RAA Employee Survey

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

(17) TRAINING AND KNOWLEDGE



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