



Research Accounting & Analysis

University of Washington
Operational Performance Dashboard

March 2004

FY 2004 Quarter 3 (January - March)

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.

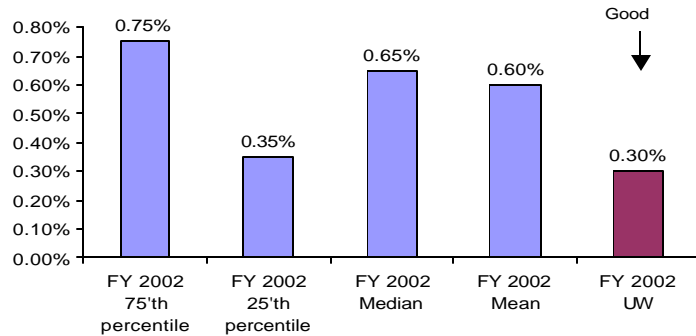
Key processes include:

- 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:
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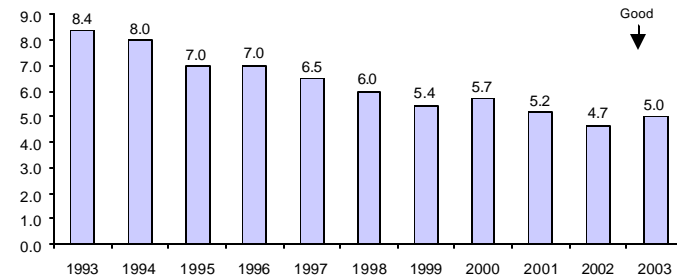
Research Accounting and Analysis

National Benchmark



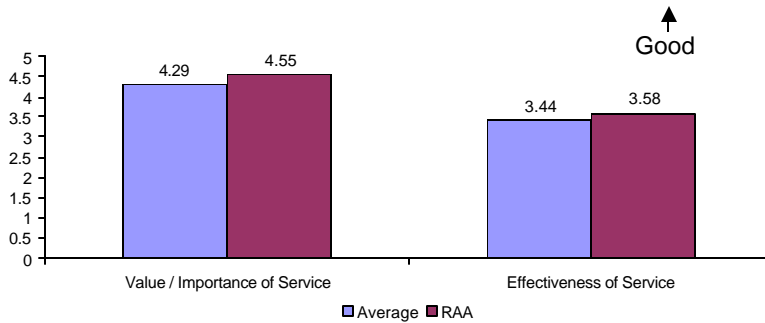
Post-award Administrative Costs as a % of Total Sponsored Project Costs
(Source: Preliminary data from Bearing Point survey, October 2003)

Efficiency



Hours Required to Manage One Budget, FY 1993-2003

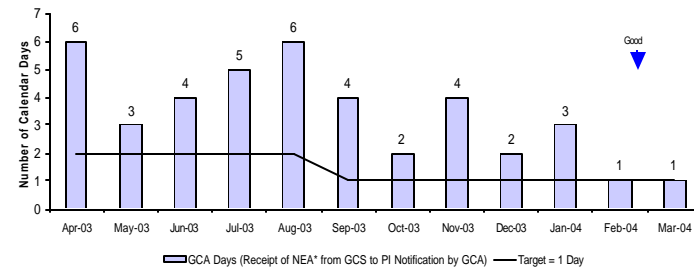
2003 Dean's Report



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.

New Budget Setup



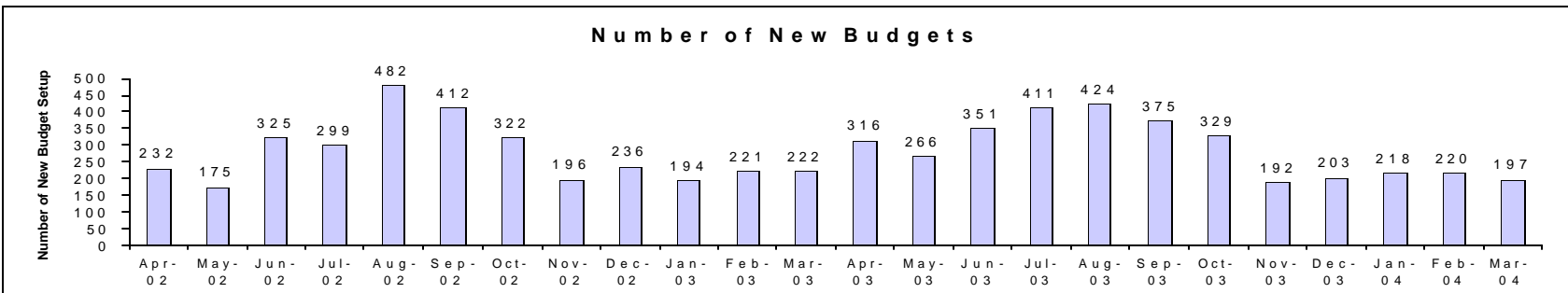
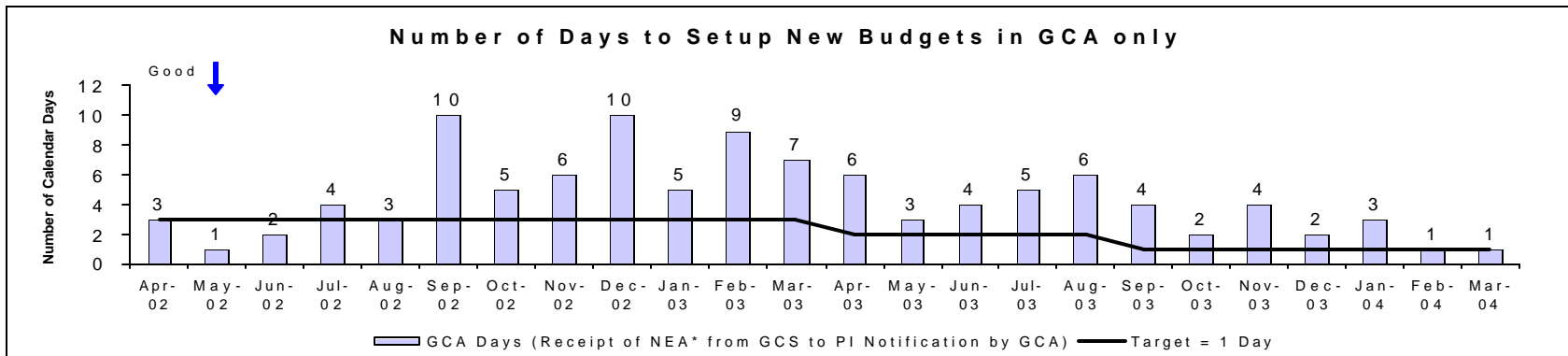
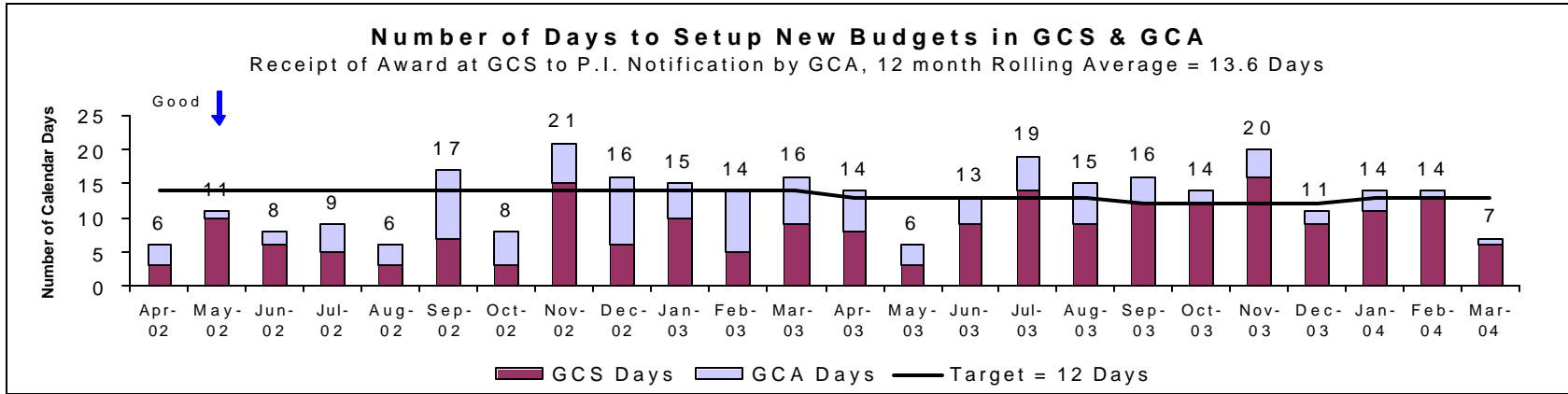
Number of Days to Setup New Budgets in GCA only
GCA target = 1 day

**Research Accounting and Analysis
Operational Performance Dashboard for Quarter 3 Fiscal Year 04 (Calendar: March 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. * †	13.6 days (Mar 04)	13.0 days	0.6 days	Billing	11) Cumulative grant expenditures not invoiced. (NEW GRAPH)	\$7.4M (Mar 04)	\$2.0M	\$5.4M
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. †	19.5% (Mar 04)	15.0%	4.5%
RTEs	3) Number of days to process Request to Transfer Expenditures (RTEs) submitted by departments to GCA. †	4.7 days (Mar 04)	4.0 days	0.7 days	Total Uncollected	13) Total uncollected amount of award dollars owing to the university. (NEW GRAPH)	\$38M (Mar 04)	\$33M	\$5M
Closings	4) Percent of budgets expired more than 150 days and not closed. †	26.8% (Mar 04)	20.0%	6.8%	DHHS	14) Potential liability from DHHS Awards that are closing in the next 3 years.	\$11.7 M (Qtr 2-04)	\$5.0 M	\$6.7 M
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	F&A Indirect Cost	15) Percent of dollar increase from year to year (fiscal) for indirect-cost recovery. Rolling 5-year average.*	9.7% (2003)	5.0%	No gap
Web Pages	6) Percent of all Management Accounting and Analysis (MAA) WEB pages, links and major revisions completed	89.0% (Qtr 3-04)	90.0% by June '04	1.0%					
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 2-04)	97.0%	No gap	2003 Staff Satisfaction	16) 2003 Highly Satisfied Employees	55% (2003)	tba	tba
FSRs	8) Percent of final (and interim) Financial Status Reports (FSRs) completed within 90 days of budget expiration. †	73.1% (Mar 04)	85.0%	11.9%	2003 Culture & Diversity	17) 2003 Culture - Diversity	77% (2003)	tba	tba
FECs	9) Faculty Effort Certificates (FECs) overdue. †	3.9% (Qtr 2-04)	3.0%	0.9%	2003 Train & Know	18) 2003 Training & Knowledge	77% (2003)	tba	tba
Cost-Share	10) % Of budgets expired more than 90 days with unmet cost sharing. *† (NEW GRAPH)	37.4% (Mar 04)	30%	7.4%					

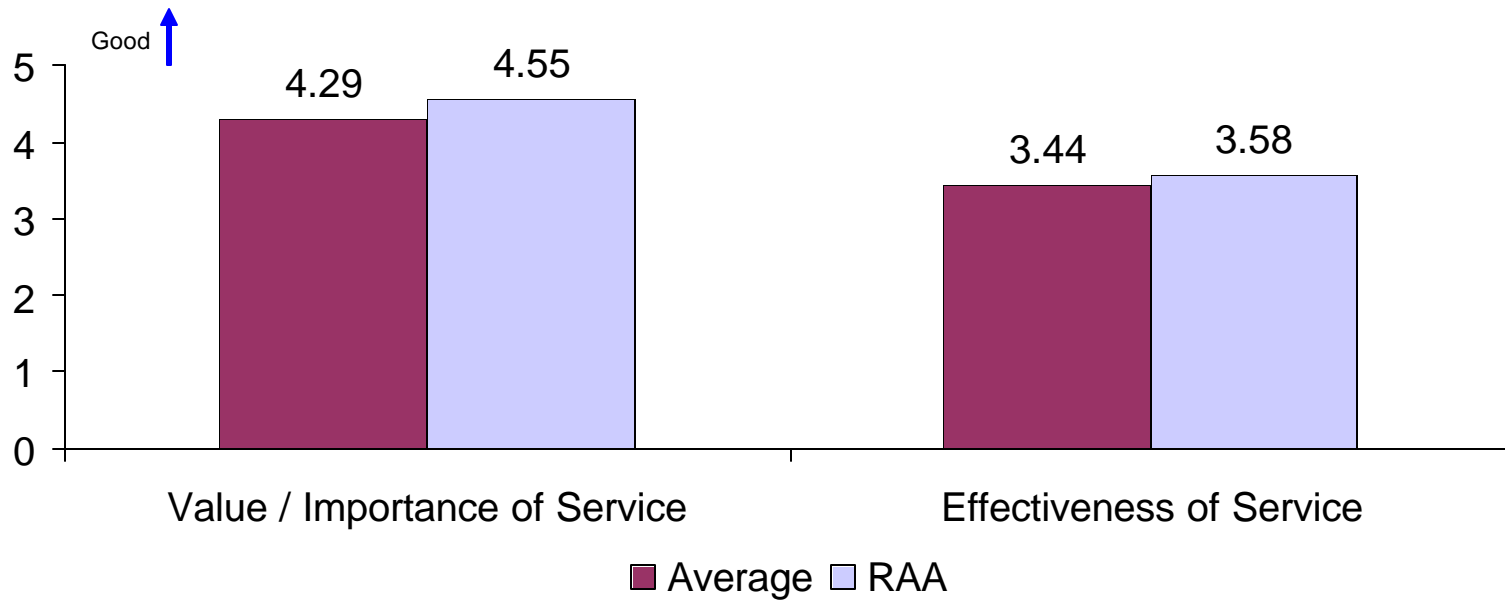
* Measure is on FM Dashboard. † Rolling 12-month average; all days are calendar days

(1) NEW BUDGETS



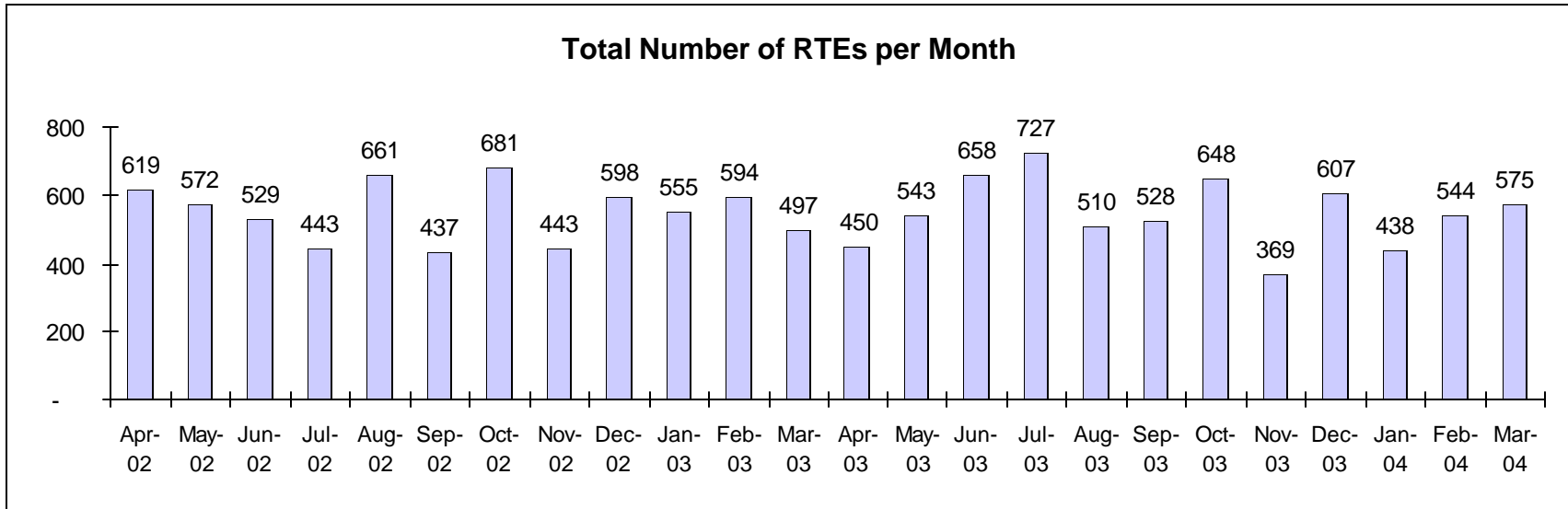
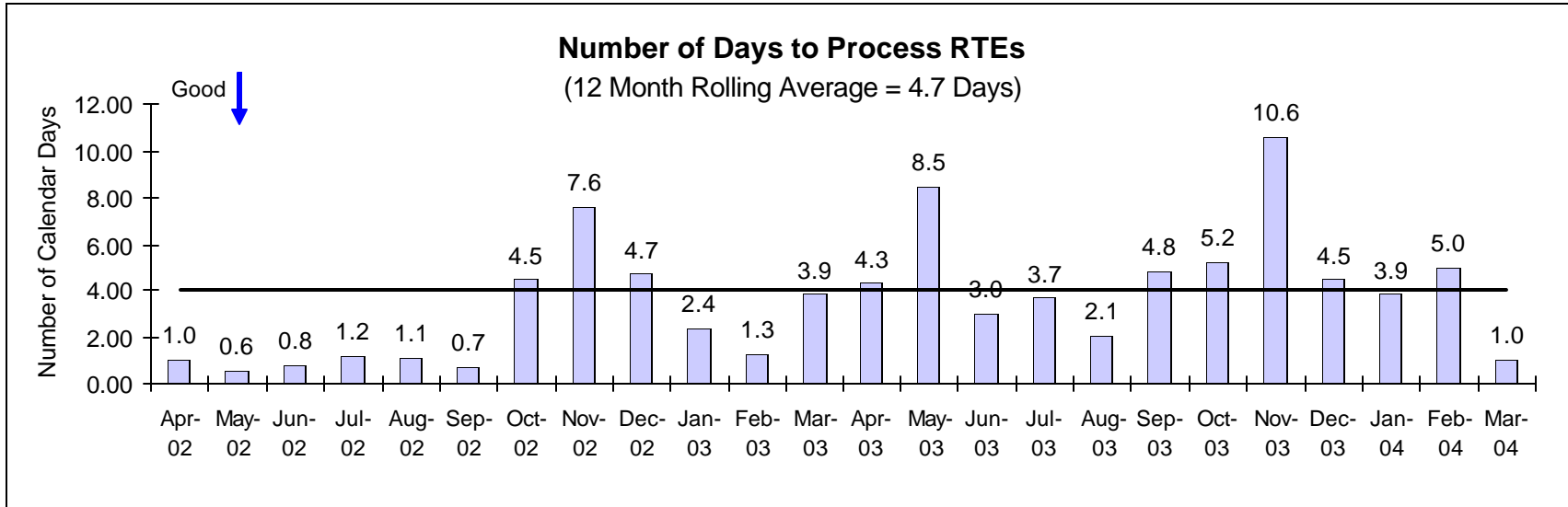
Target adjustment in April 03 & October 03 are respectively due to addition of new FTE and prioritization of workload.
 NEA = "Notice to Establish Account." The NEA originates from Grant & Contract Services (GCS) to the New Accounts section of GCA.

(2) DEANS REPORT
2003 UW Support Services Assessment Report



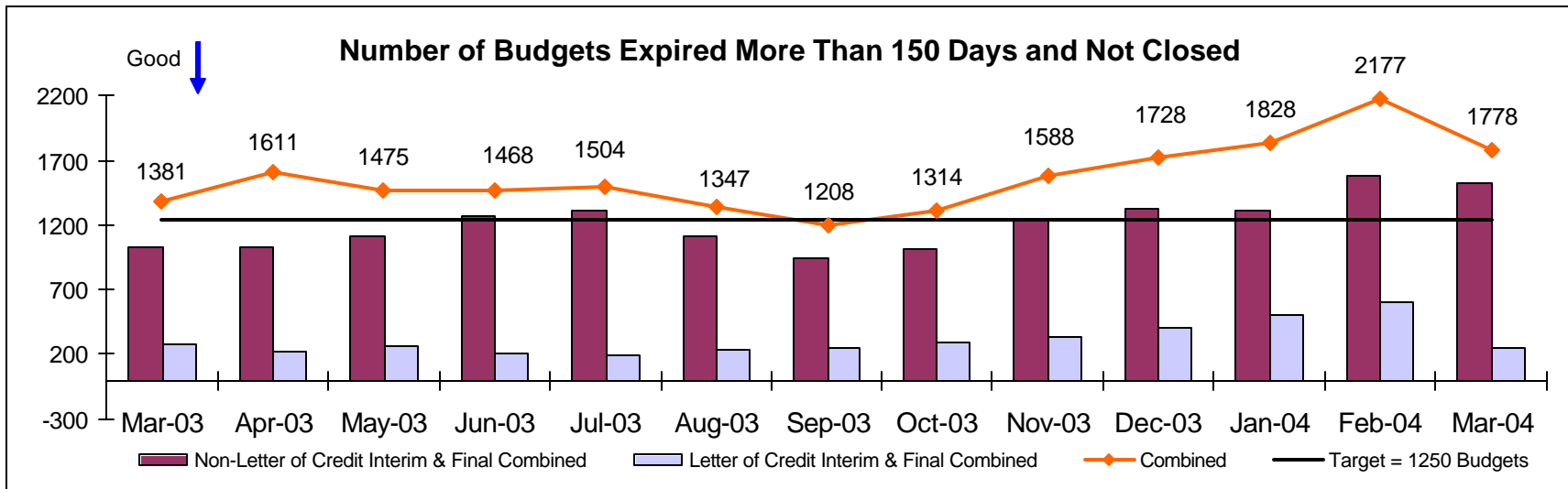
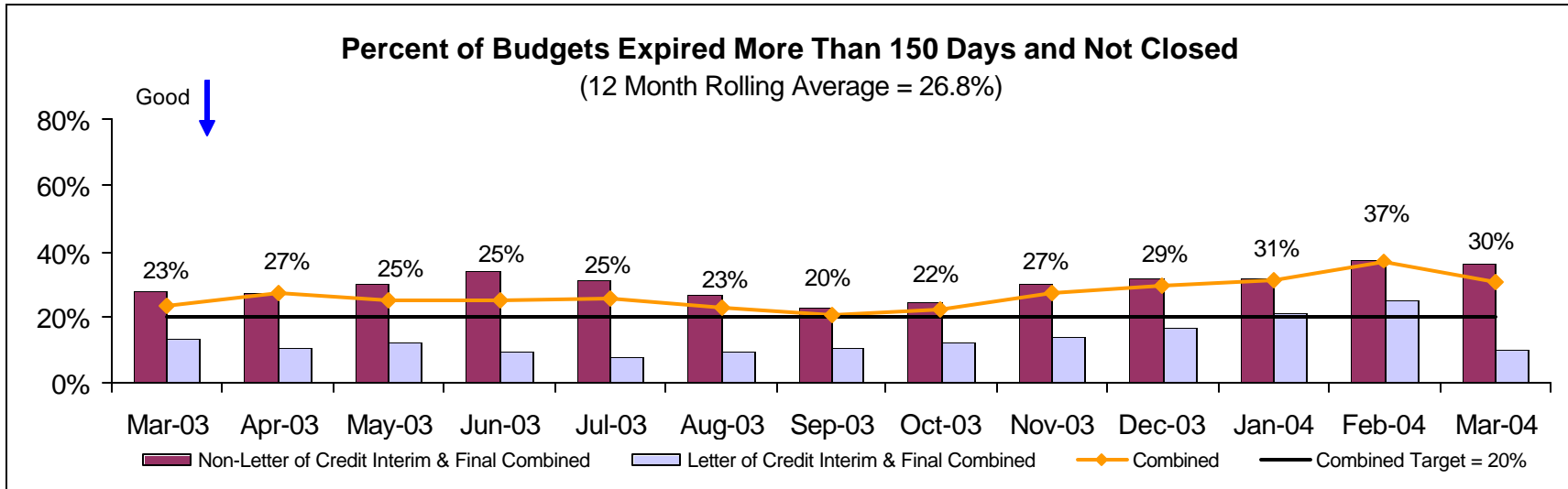
2003 Support services assessment report represents the comments/findings from interviews with Deans and key administrative support.

(3) REQUEST TO TRANSFER EXPENDITURES - RTE

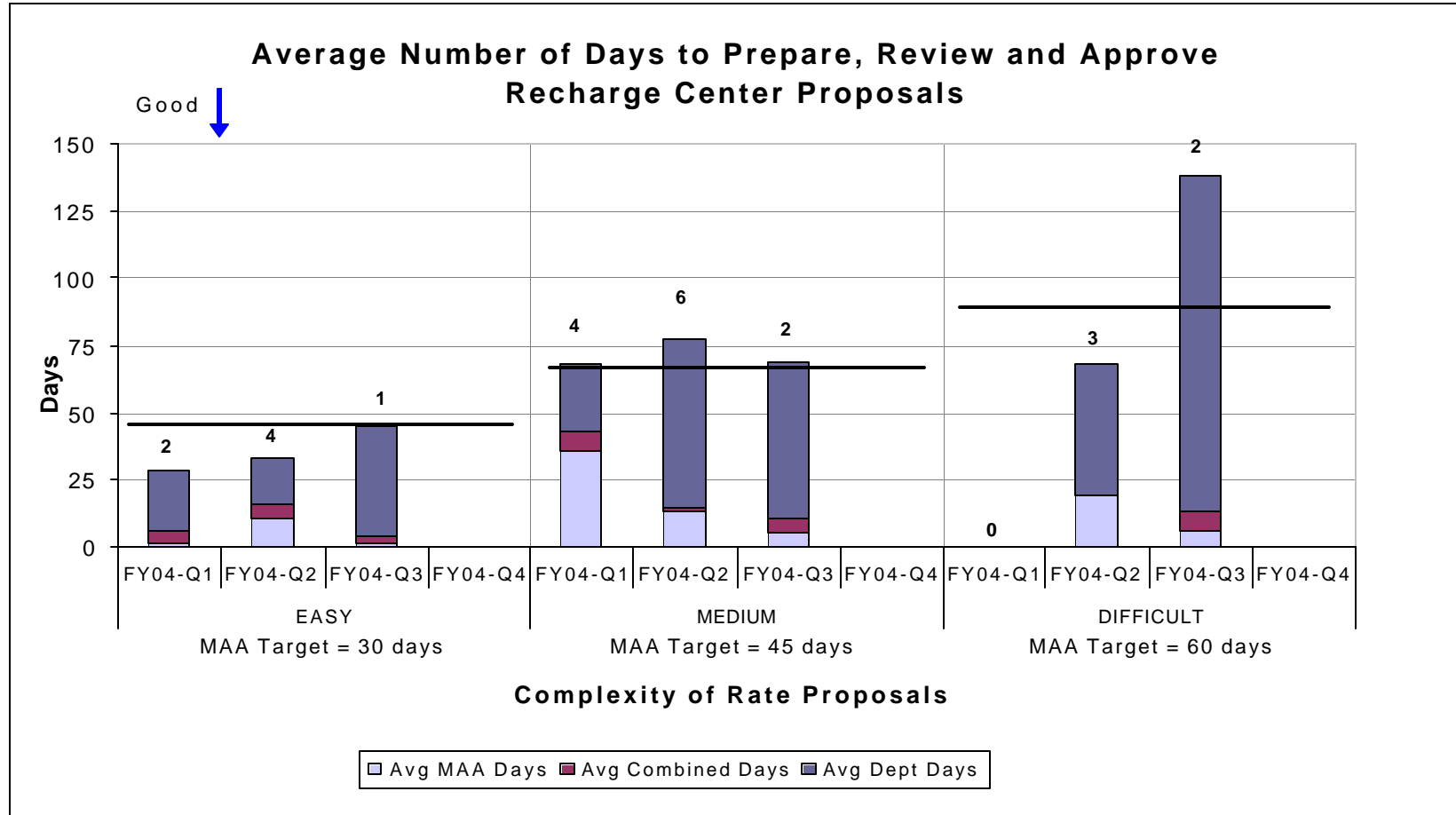


Note: Materiality level changed from \$0 to \$250 for total deficits or total cash in March 2002.

(4) CLOSINGS



(5) RECHARGE CENTERS



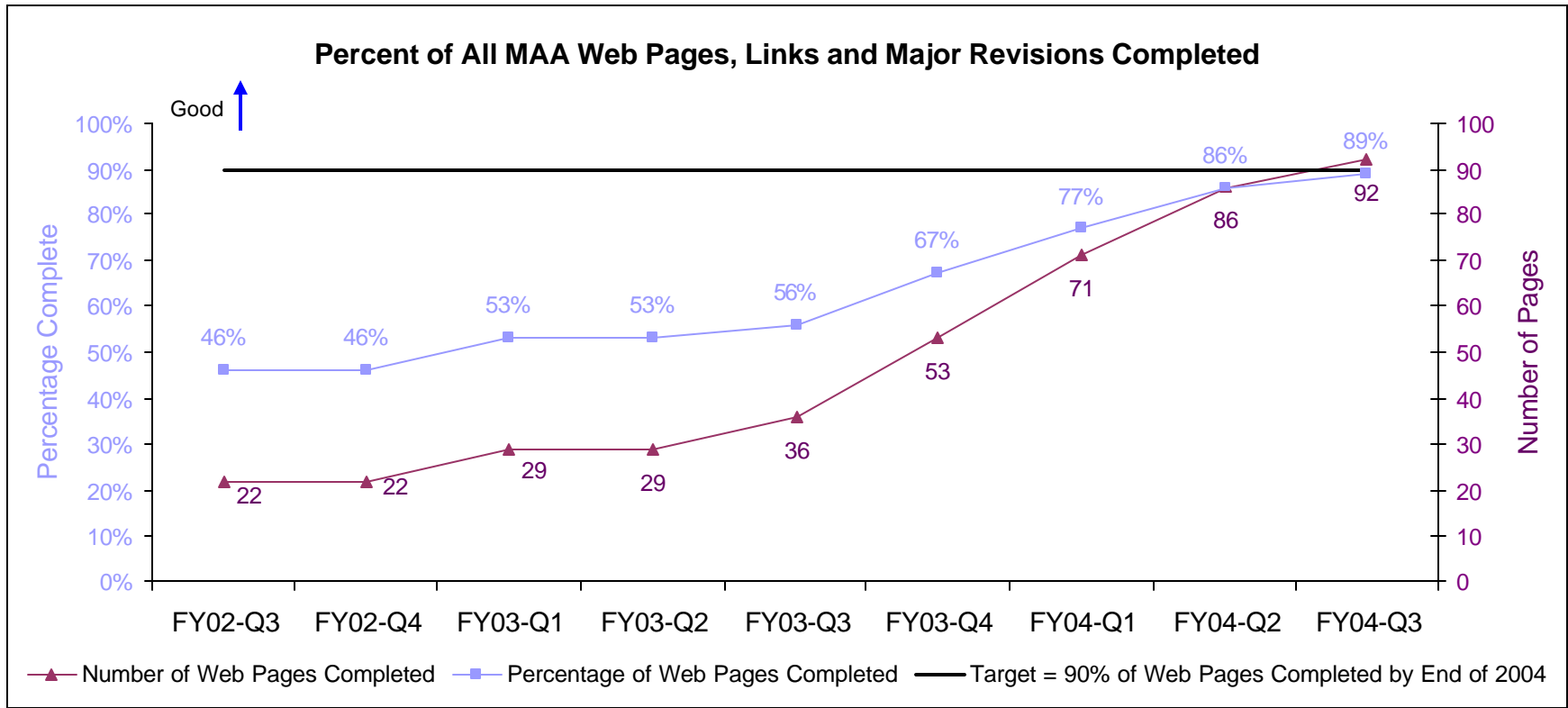
Number of rates

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

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

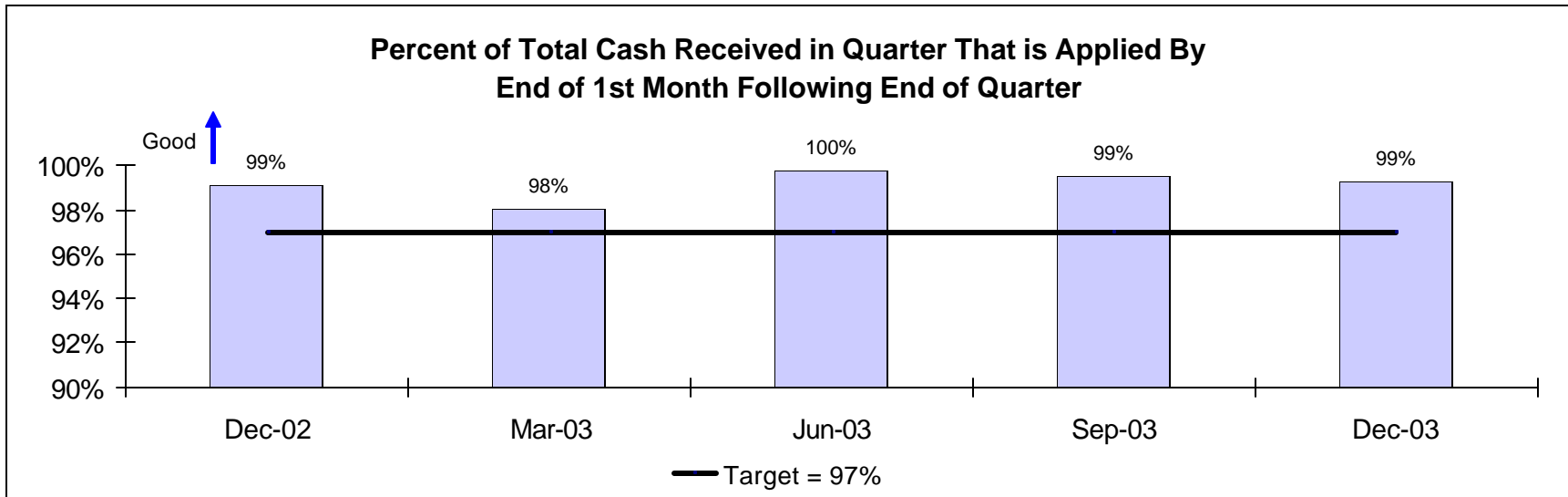
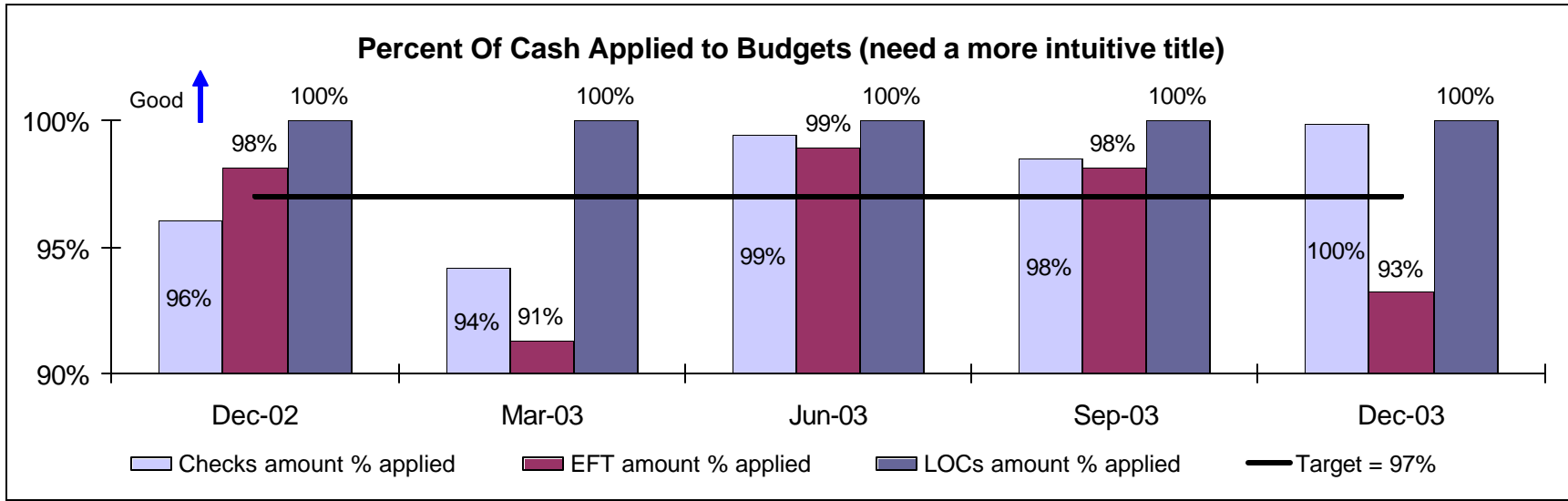
- How many internal rates are in the proposal?
- Has the reviewer worked on the proposal before?
- Is this a new or established center?
- Are there significant changes from prior approved proposal?
- Has the person preparing the proposal worked on it previously?
- Is this a University-wide center?

(6) MAA WEB PAGES

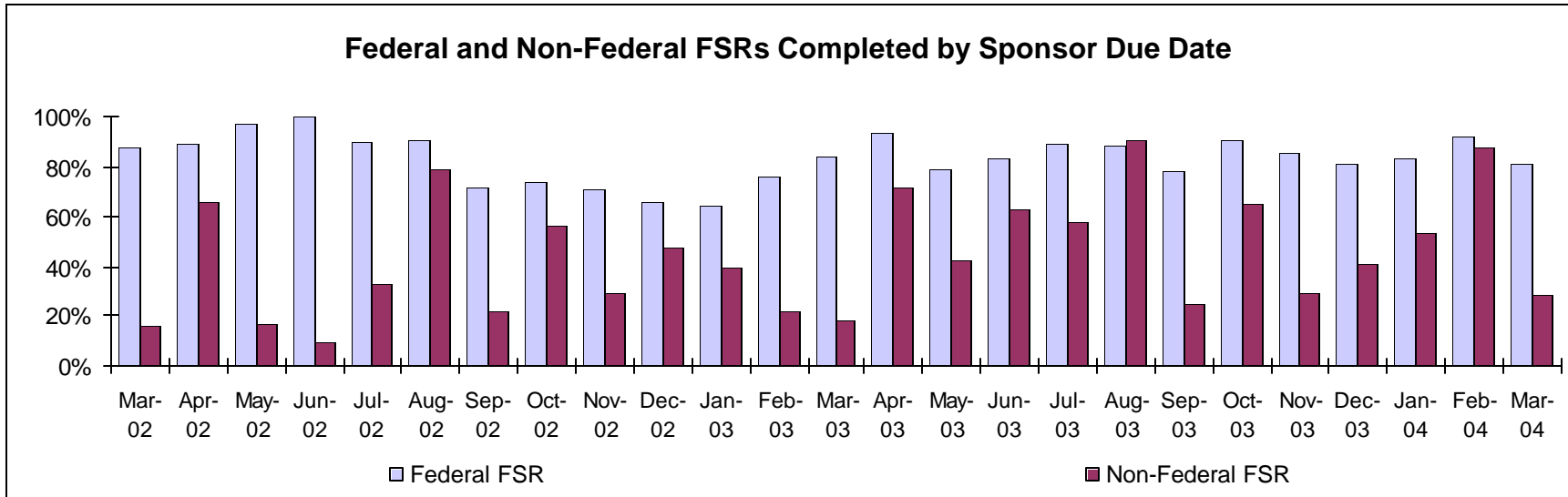
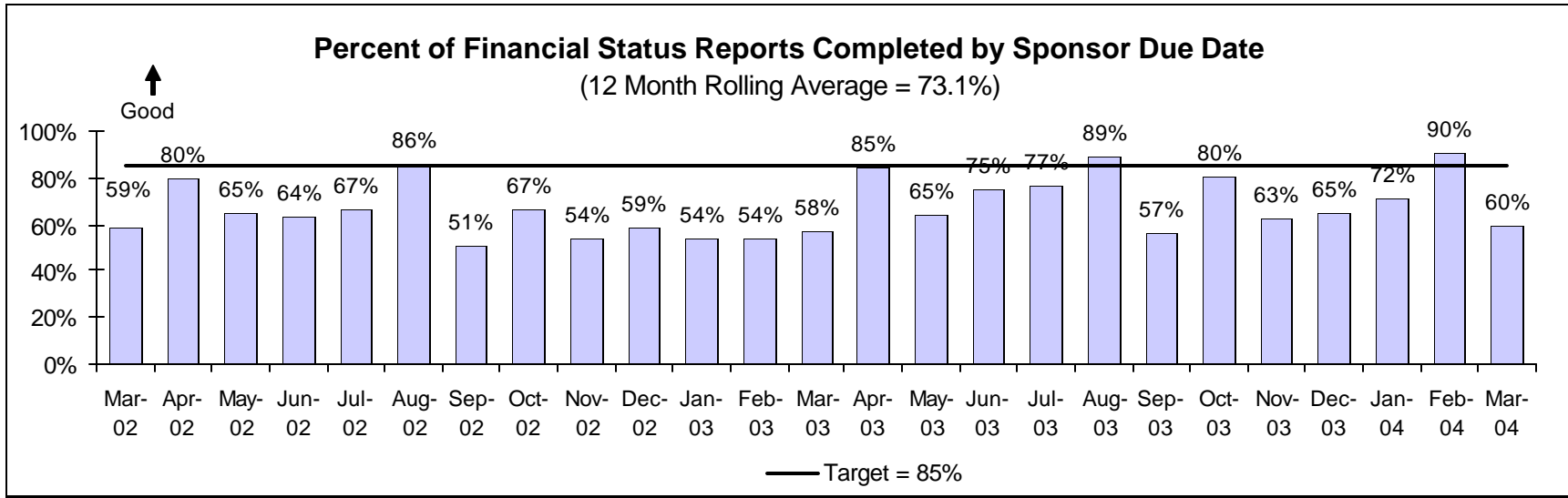


(7) CASH APPLIED

Received award dollars credited to the appropriate budget accounted

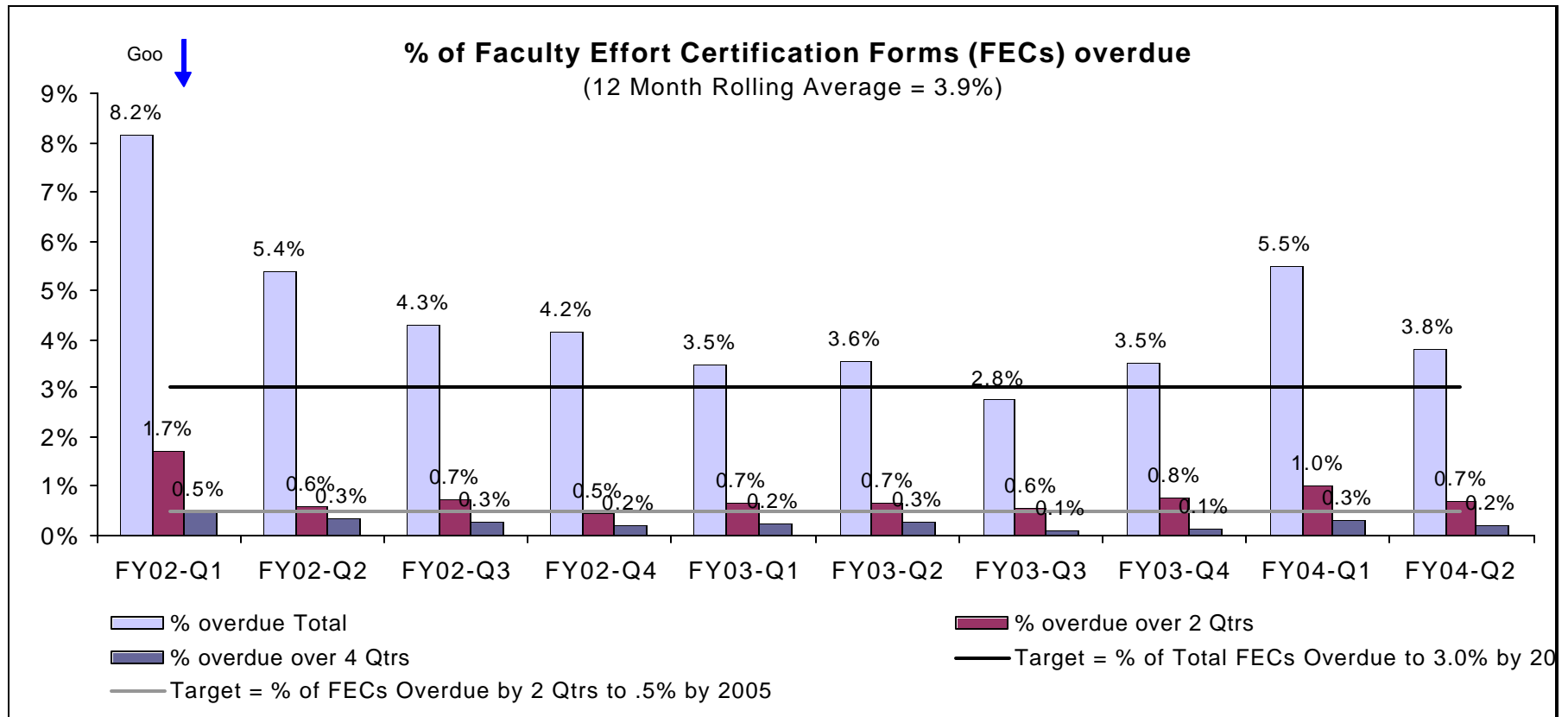


(8) FINANCIAL STATUS REPORTS - FSR

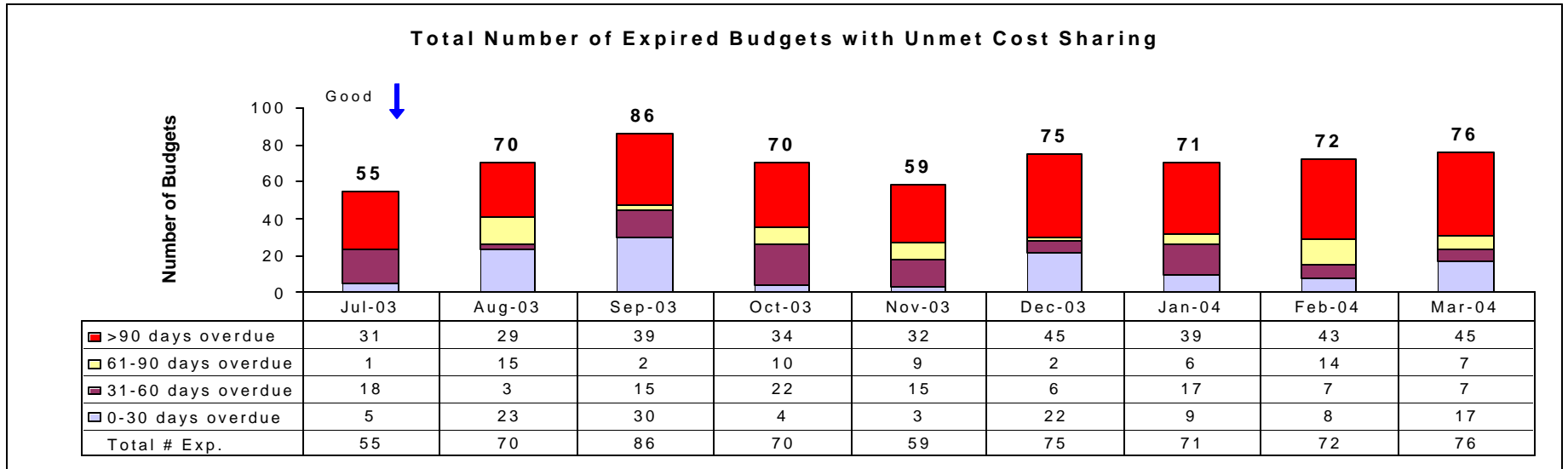
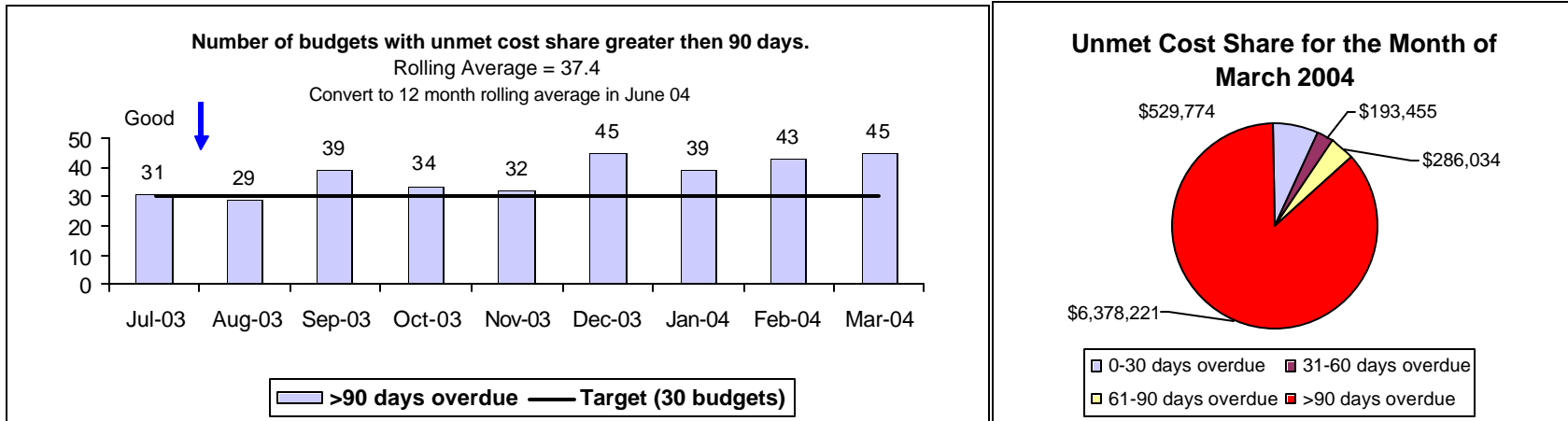


(9) FACULTY EFFORT CERTIFICATION - FEC

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).



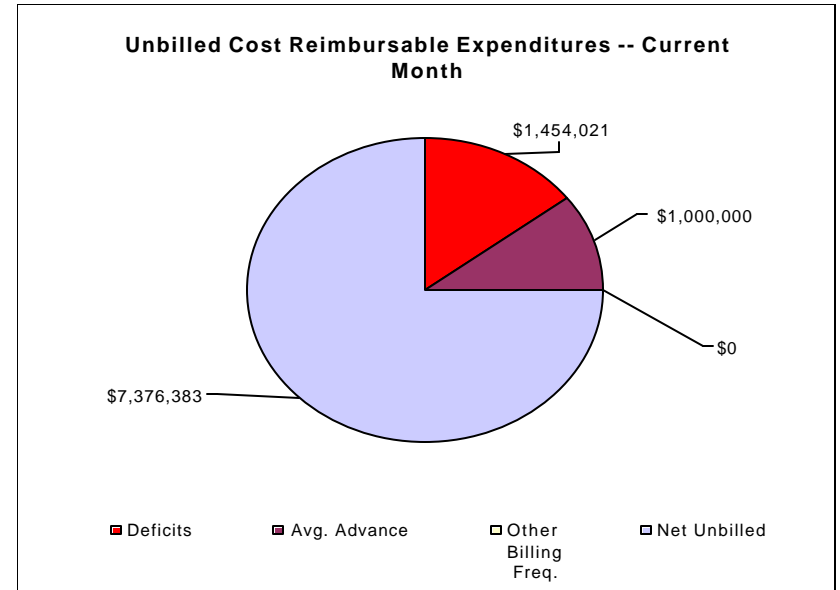
(10) COST SHARE



Note: Cost share includes committed and mandatory.

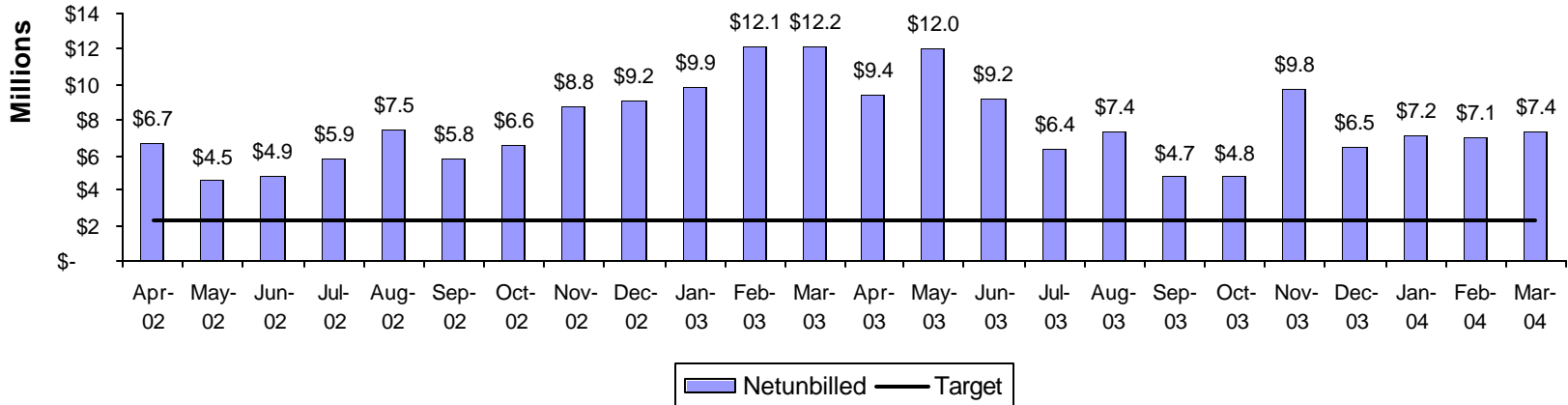
(11) BILLING

Billing -- March 2004			
	Expenditures (in millions)	Billed (in millions)	Difference (in millions)
Scheduled Payment Budgets	\$ 149.86	\$ 238.81	\$ 88.95
Scheduled Invoice Budgets	\$ 242.28	\$ 244.18	\$ 1.90
Cost Reimbursable and Fixed Price Budgets	\$ 382.64	\$ 378.52	\$ (4.12)
Total	\$ 774.79	\$ 861.52	\$ 86.73

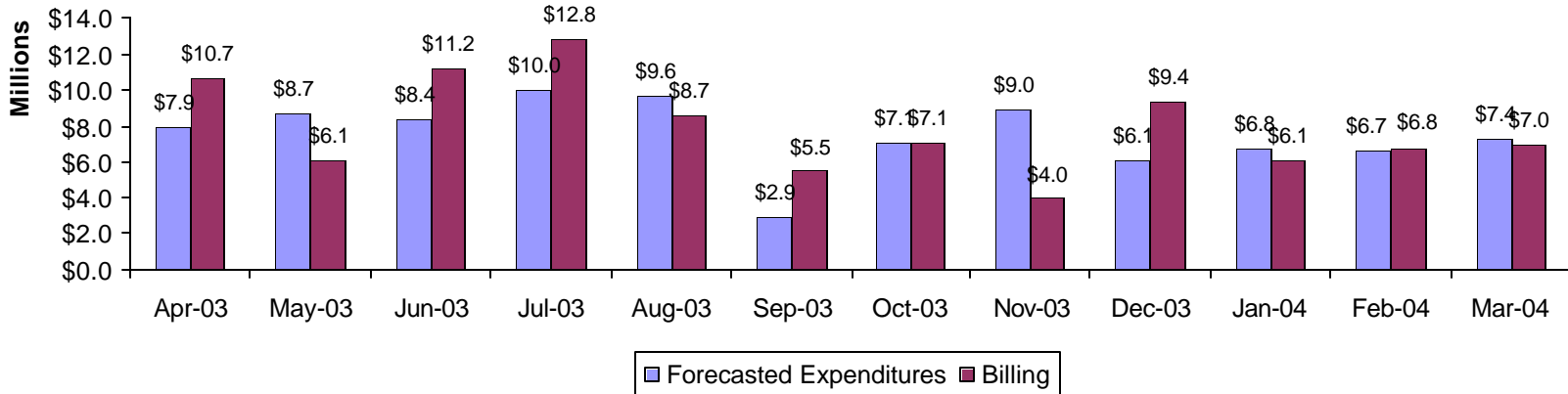


Annual Lost Interest on Cost Reimbursable Expenditures		
Annual Lost Interest on Unbilled Portion:		
12 month rolling average	\$ 7,655,728	5%
	\$ 382,786	
Annual Lost Interest on Current Month Billing:		
(if accounts billed 10 days faster each month)	\$ 7,950,946	5%
	\$ 130,700	
Grand Total -- Lost Interest	\$ 513,487	

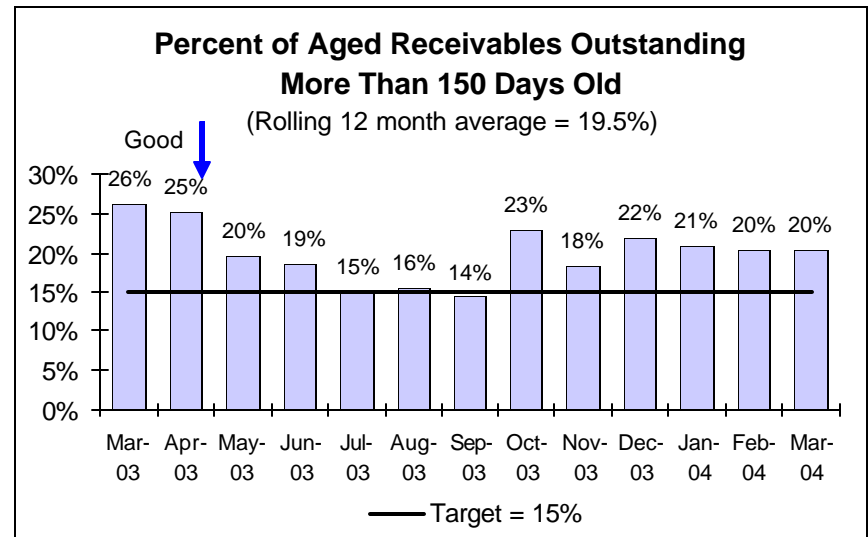
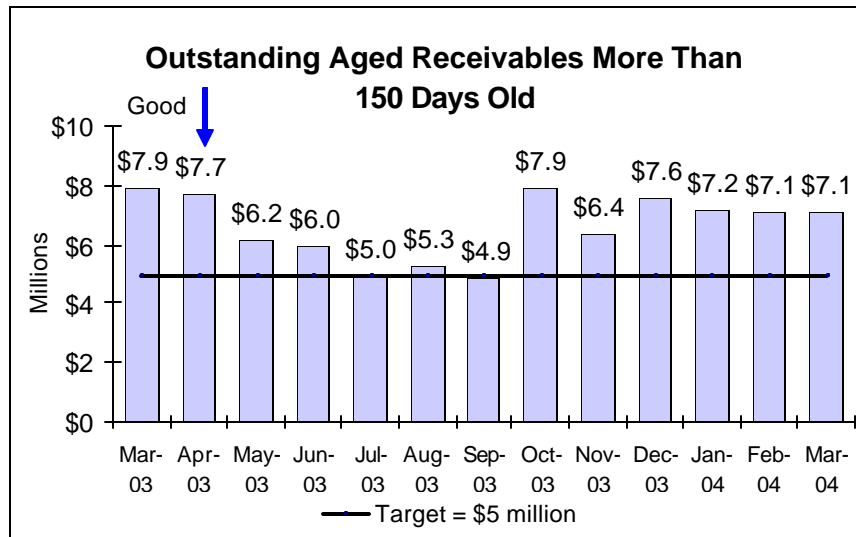
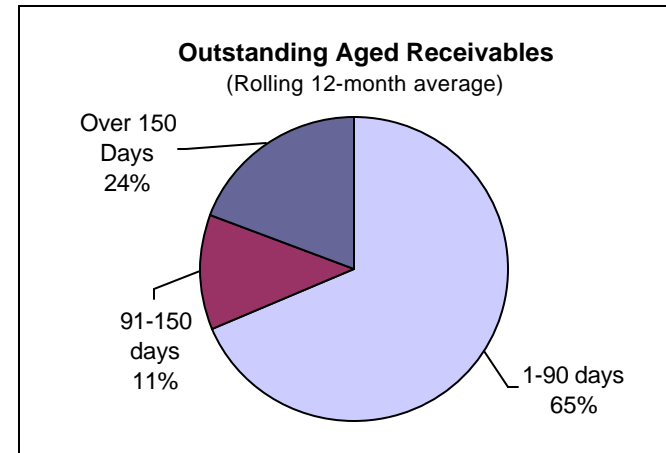
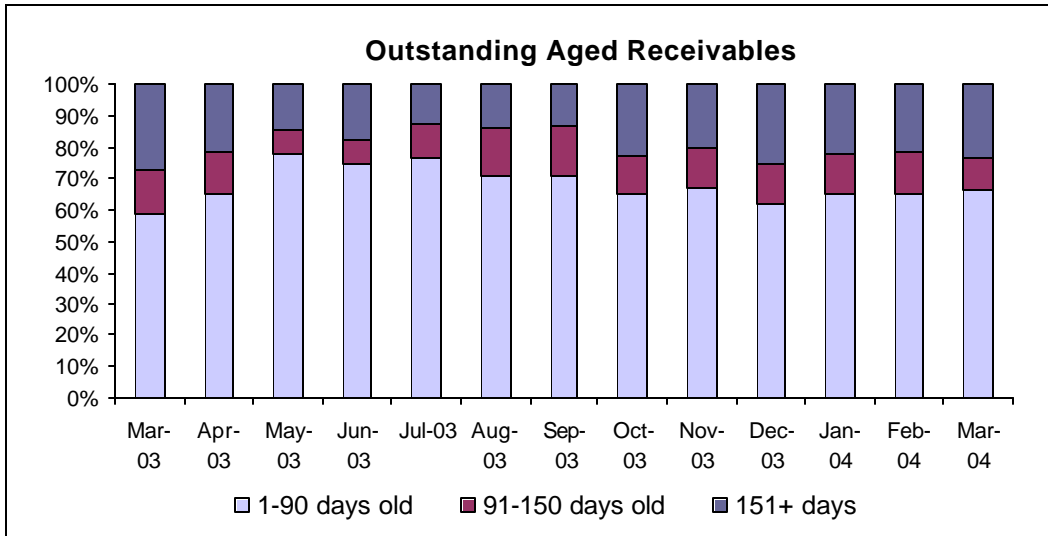
Grant Expenditures Not Invoiced (cumulative)



Monthly Billing versus Monthly Expenditures

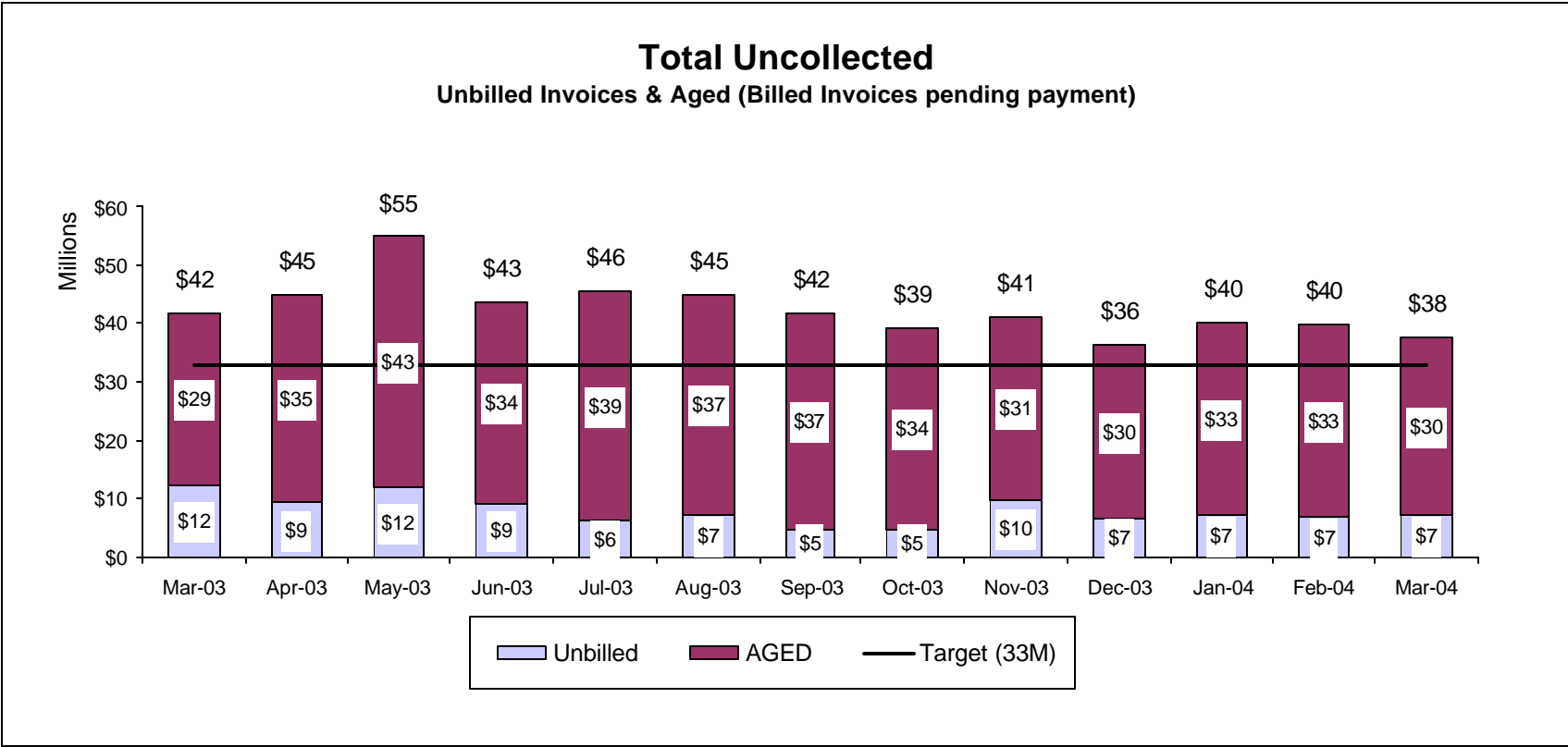


(12) AGED RECEIVABLES



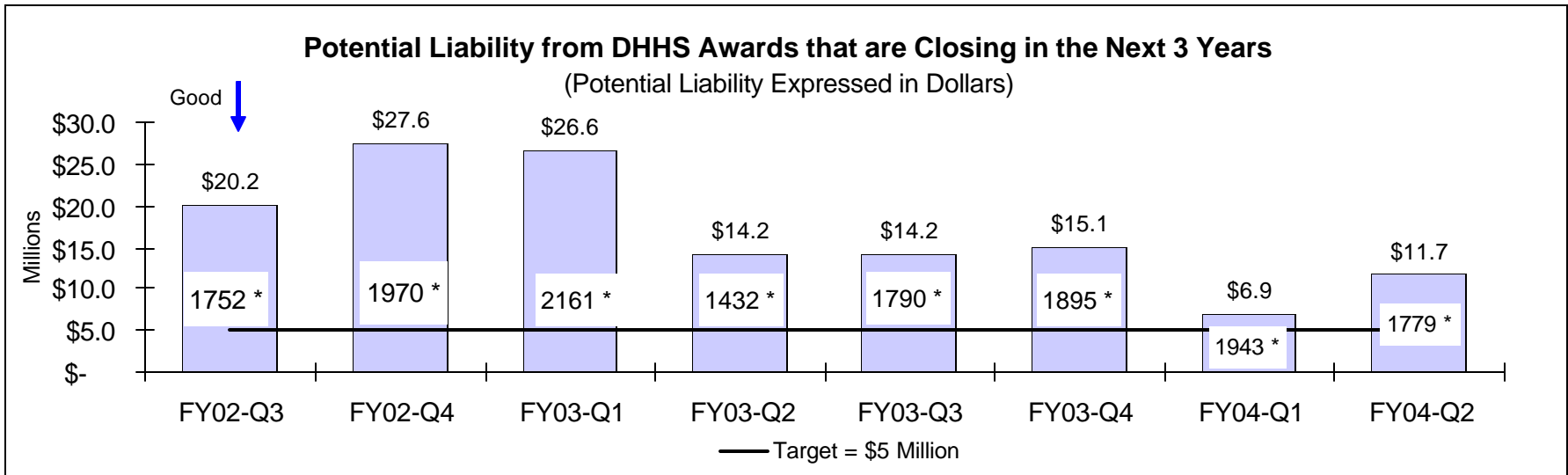
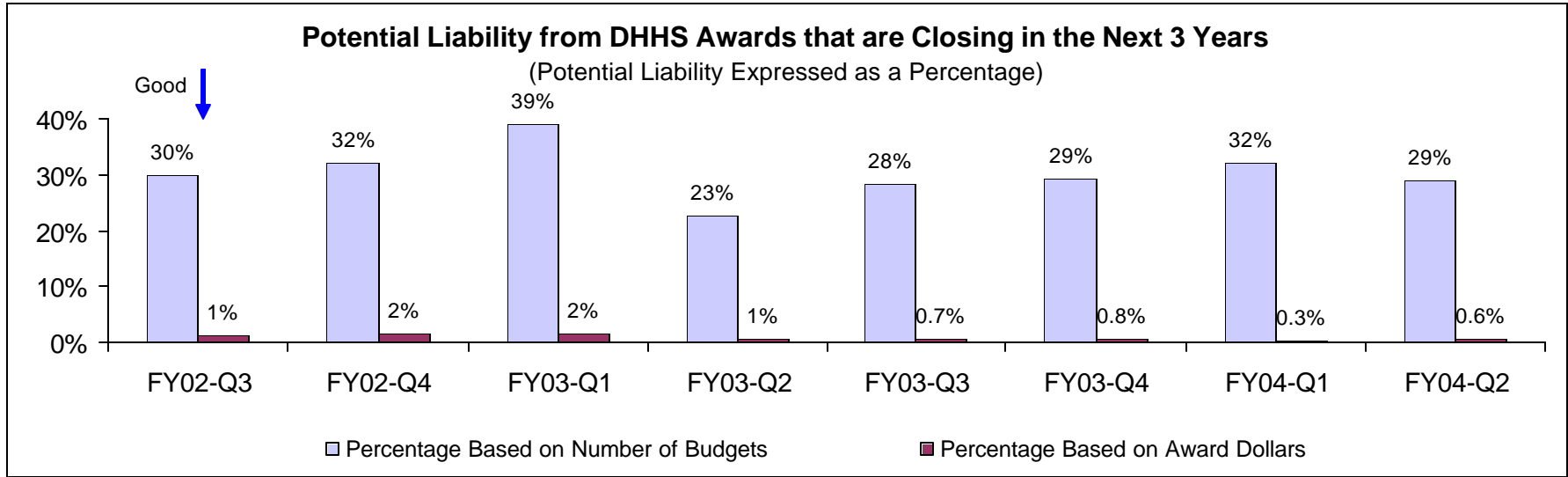
(13) TOTAL UNCOLLECTED

NEW GRAPH
February 2004



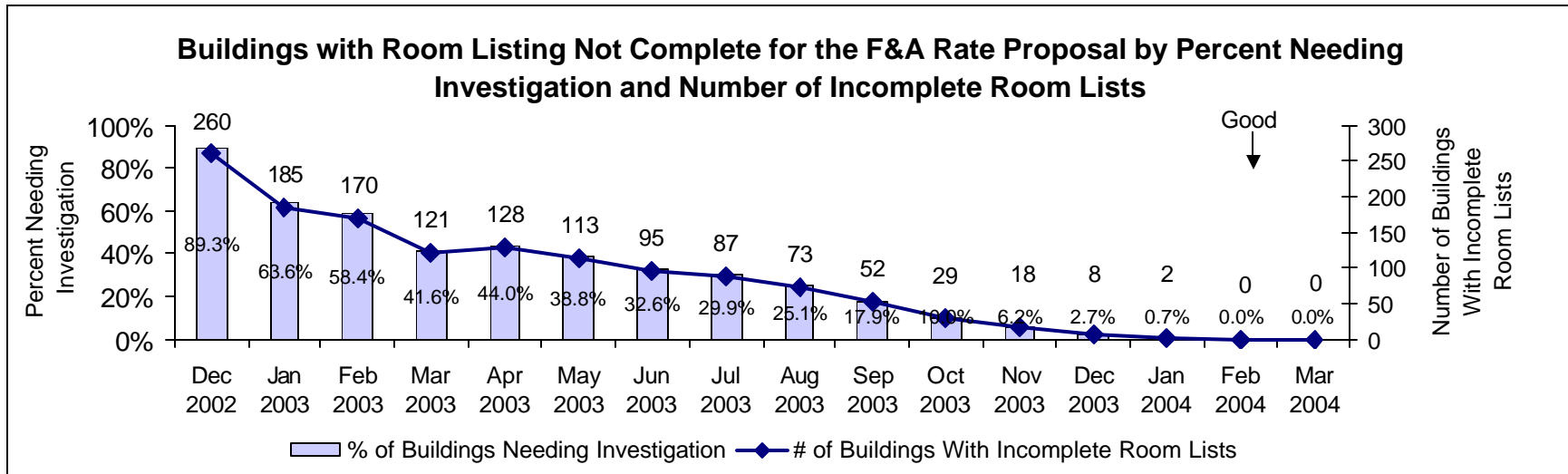
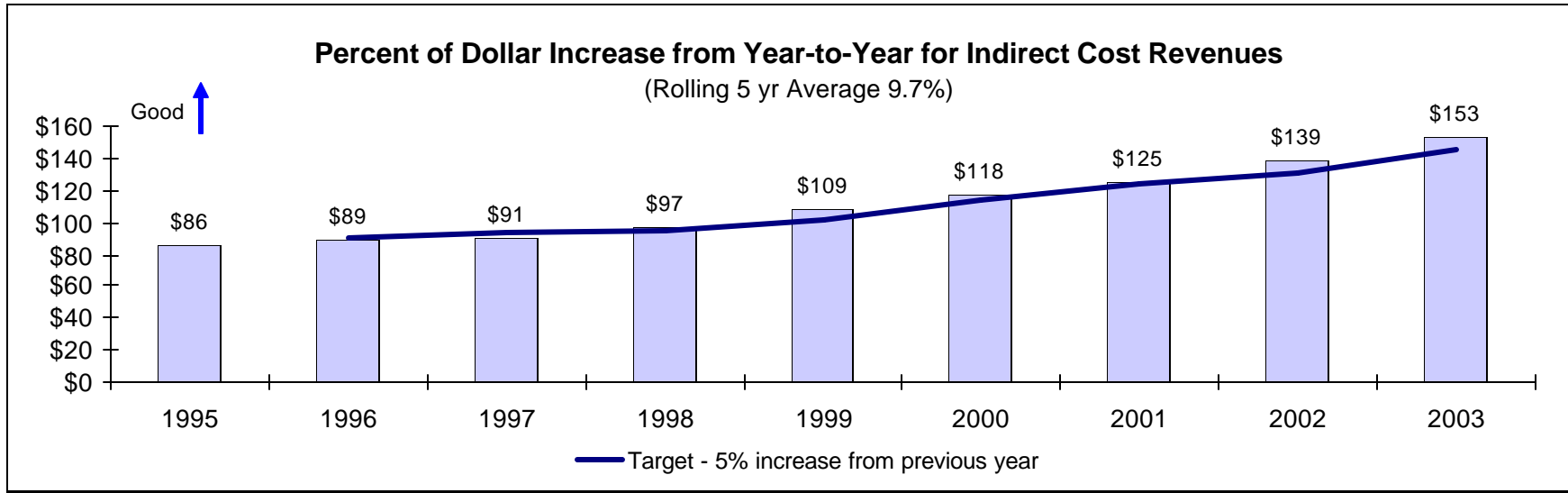
Total Uncollected Target of 33M consists of the combination of two targets and one estimate.
 $33M = 2M \text{ (unbilled)} + 5M \text{ (aged > 150 days)} + 26M \text{ (average aged < 150 days from July 02 – June 03)}$

(14) DEPARTMENT OF HEALTH & HUMAN SERVICES - DHHS

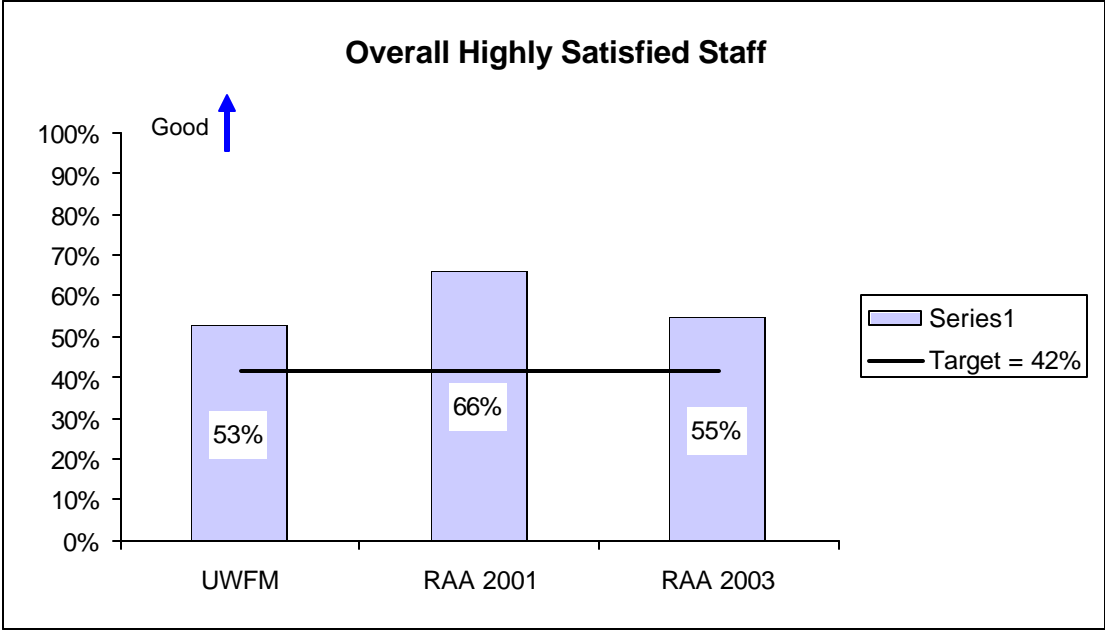


- A liability occurs when what the UW shows as the authorized amount for an award is greater than the award amount currently authorized by DHHS.
- Percentage based on number of budgets compares the number of budgets where there is a liability compared to the total number of DHHS budgets.
- Percentage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

(15) FACILITIES & ADMINISTRATION INDIRECT COST

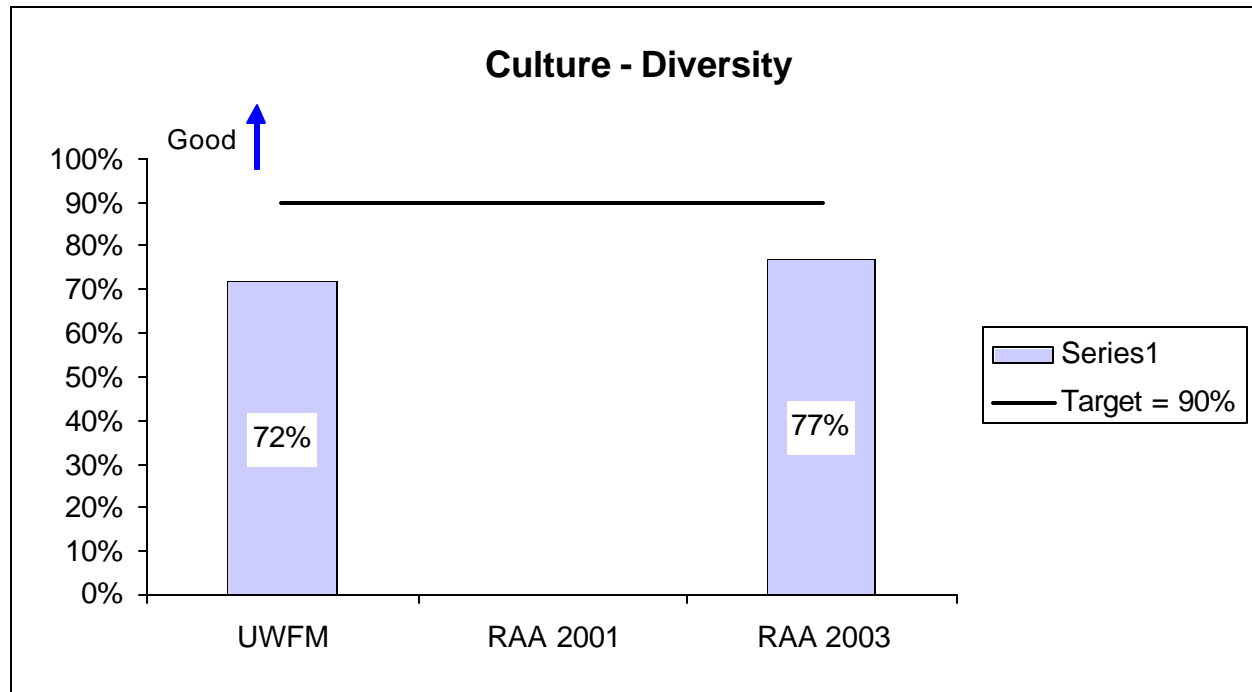


(16) EMPLOYEE SATISFACTION



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

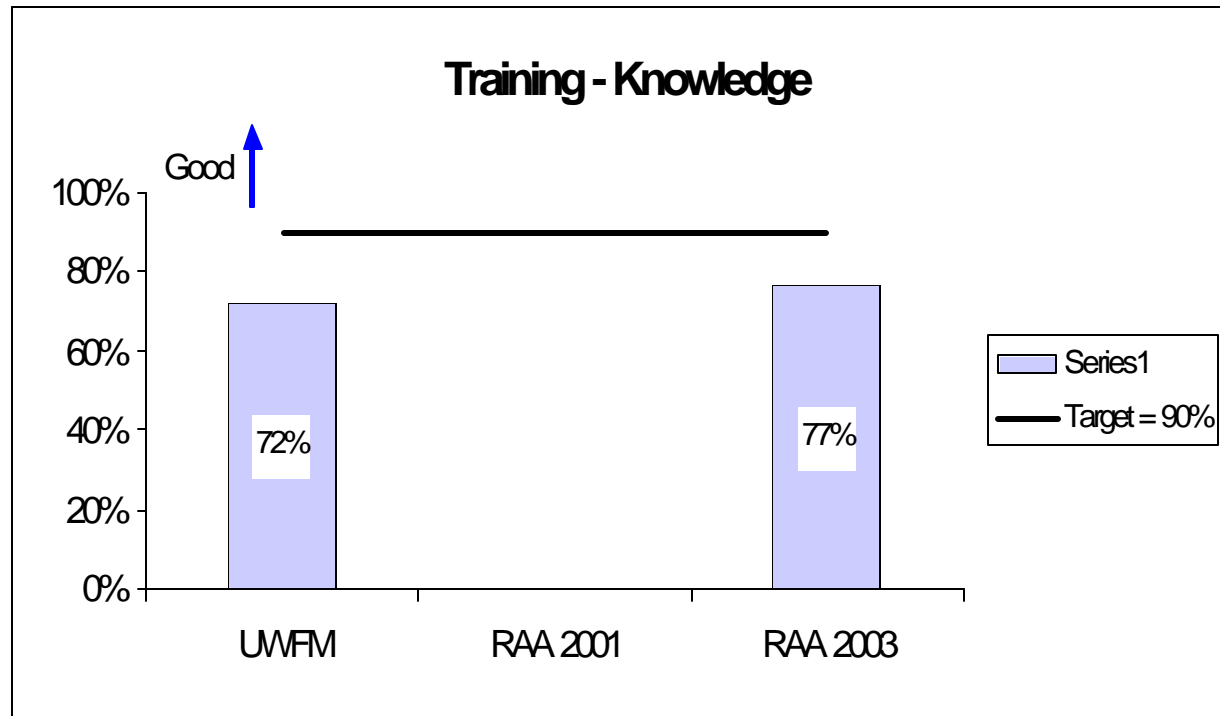
(17) CULTURE AND DIVERSITY



Source: 2003 RAA Employee Survey

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

(18) TRAINING AND KNOWLEDGE



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