



# Research Accounting & Analysis

University of Washington  
Operational Performance Dashboard

As of **November 2004**

Quarter 2 - Fiscal Year 05

## 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:

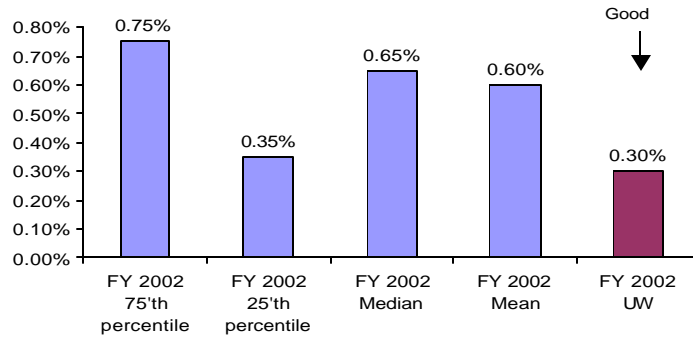
- Prompt New Award Setup
- Accurate Reporting
- Timely Invoicing
- Full Compliance
- Responsible Cash Management
- Efficient Recharge Accounting Oversight
- Comprehensive Develop and Negotiate Indirect Cost Rates (F&A)

For questions about this report, please contact:  
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Prepared Date : 2/4/2005

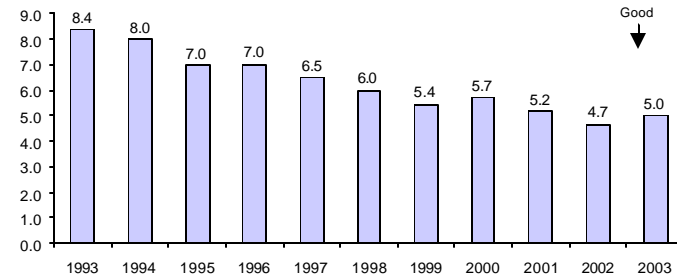
# Research Accounting and Analysis

## National Benchmark



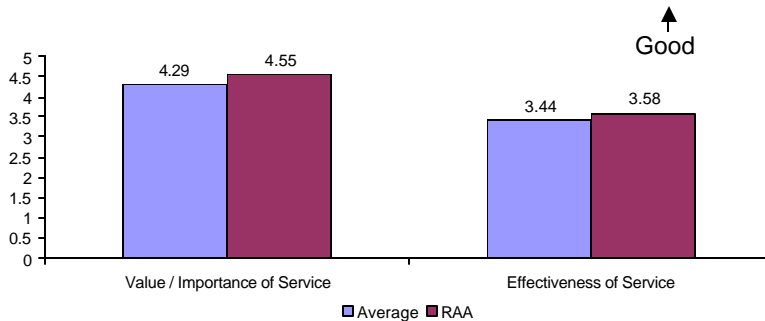
**Post-award Administrative Costs as a % of Total Sponsored Project Costs**  
(Source: Preliminary data from Bearing Point survey, October 2003)

## Efficiency



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

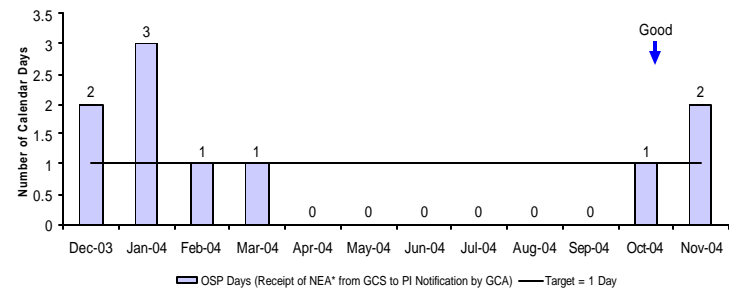
## 2003 Dean's Report



**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

As of November 2004

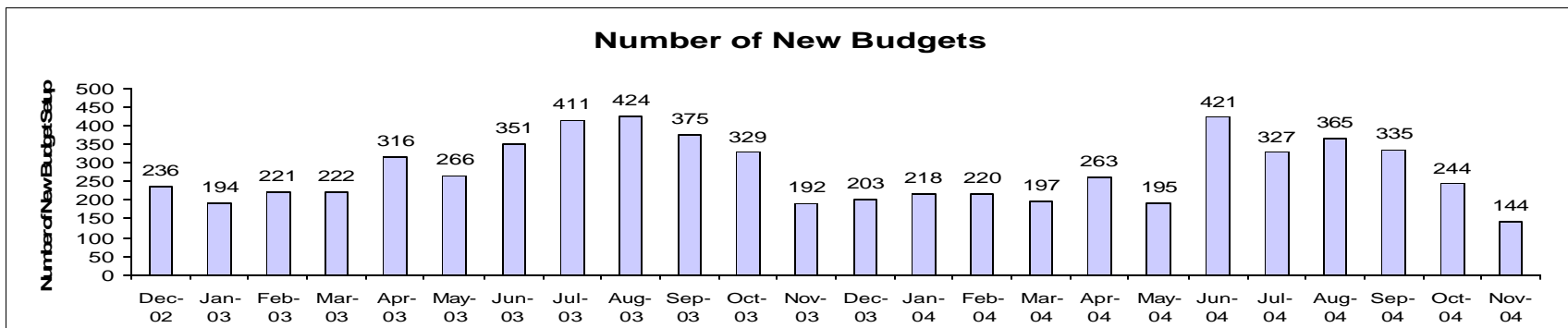
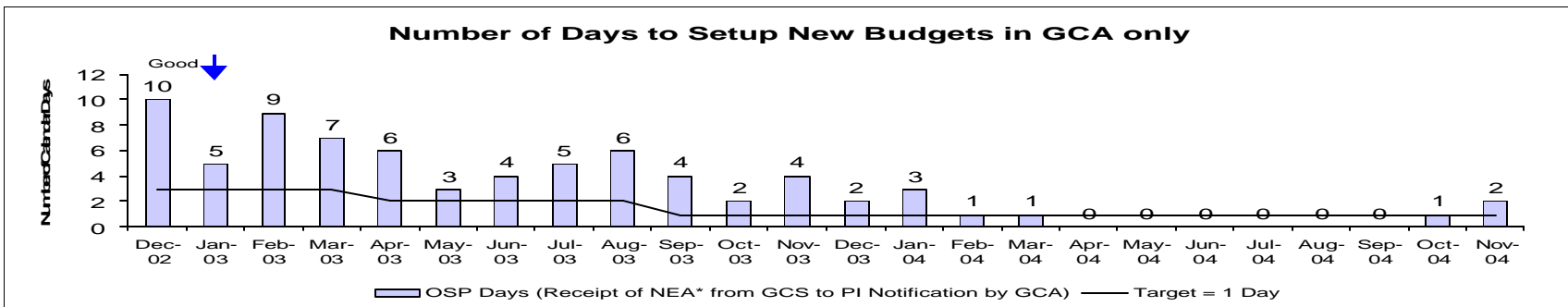
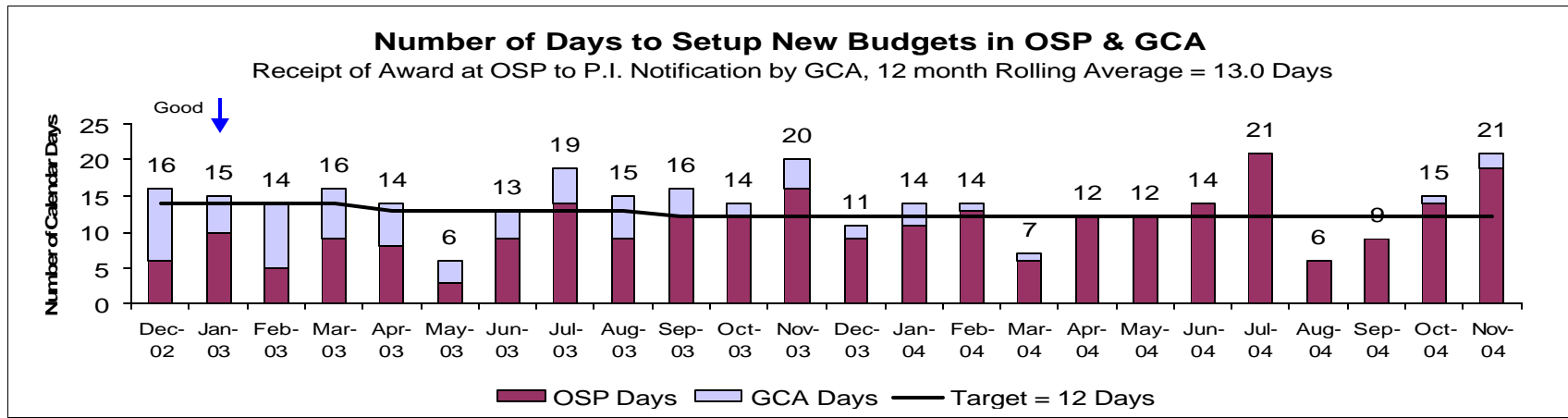
Quarter 2 - Fiscal Year 05

Process / Measure	Current Output Measure	Target	Gap (Target-Output)	Process / Measure	Current Output Measure	Target	Gap (Target-Output)
<b>Customer Perspective</b>				<b>Financial Perspective</b>			
<b>1) NEW BUDGETS</b> Average number of days from receipt of award in OSP to notification of budget number received by Principal Investigator from GCA. * †	13.0 days (Nov 04)	12 days	1.0 days	<b>10) BILLING</b> Cumulative grant expenditures not invoiced. (Measure to be updated Feb05 using new receivables info)	\$5.4M (Oct 04)	\$2.0M	\$3.4 M
<b>2) CUSTOMER SATISFACTION</b> 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	<b>11) AGED RECEIVABLES</b> Percent of aged receivables outstanding more than 150 days overdue. †	18.8% (Nov 04)	15.0%	3.8%
<b>3) RTE</b> Number of days to process Request to Transfer Expenditures (RTEs) submitted by departments to GCA. †	2.6 days (Nov 04)	4.0 days	No gap	<b>12) TOTAL UNCOLLECTED</b> A combination of billing (#10) and aged receivables (#11). The amount of award dollars owing to the university. * (Measure to be updated Feb05 using new receivables info)	\$31.1M (Oct 04)	\$33M	No gap
<b>4) CLOSINGS</b> Percent of budgets expired more than 150 days and not closed. †	32.3% (Nov 04)	20.0%	12.3%	<b>13) DHHS</b> Potential liability from DHHS Awards that are closing Sept 30/2005	\$2.4M 10/01/04	\$0	\$2.4M
<b>5) RECHARGE CENTERS</b> Average number of MAA days + Combined MAA / Dept days to prepare, review, and approve proposals. Three targets for three levels of rate complexity.	All within target (Qtr 1-05)	See graph	No gap	<b>14) F&amp;A INDIRECT COST</b> Percent of dollar increase from year to year (fiscal) for indirect-cost recovery. Rolling 5-year average.*	10.0% (Qtr 1-05)	5.0%	No gap
<b>Internal Business Process Perspective</b>				<b>Learning and Growth Perspective</b>			
<b>6) CASH APPLIED</b> Percent of cash applied to budgets. * Future measure will display 12 month rolling average. (Measure to be updated Feb05 using new receivables info)	4.09 days (Sep 04)	15 days	No gap	<b>15) STAFF SATISFACTION</b> 2003 Highly Satisfied Employees	55% (2003)	42%	No gap
<b>7) FSR's</b> Percent of final (and interim) Financial Status Reports (FSRs) completed within 90 days of budget expiration. †	65.9% (Nov 04)	85.0%	19.1%	<b>16) CULTURE &amp; DIVERSITY</b> 2003 Culture - Diversity	77% (2003)	90%	13%
<b>8) FEC's</b> Faculty Effort Certificates (FECs) overdue. †	5.8% (Qtr1 - 05)	3.0%	2.8%	<b>17) TRAINING &amp; KNOWLEDGE</b> 2003 Training & Knowledge	77% (2003)	90%	13%
<b>9) COST SHARE</b> Number of budgets expired more than 90 days with unmet cost sharing. *†	41.9 (Nov 04)	30 budgets	11.9				

\* Measure is on FM Dashboard.

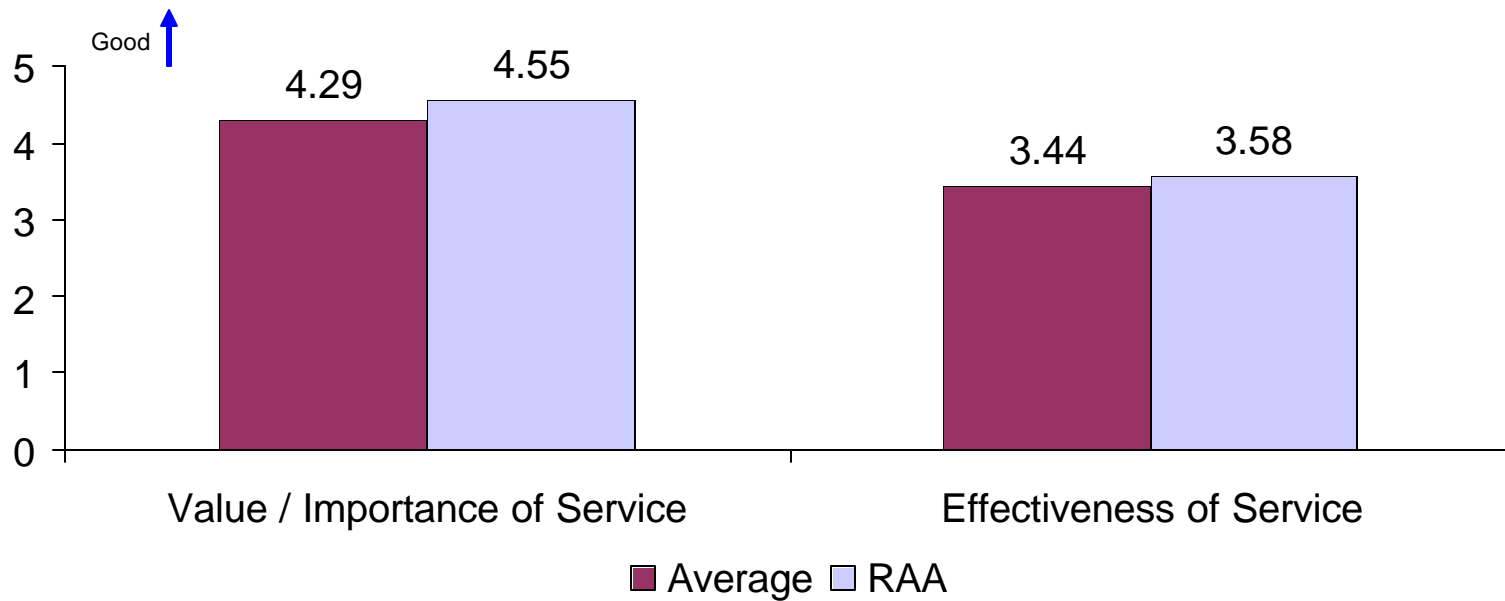
† Rolling 12-month average; all days are calendar days

# (1) NEW BUDGETS



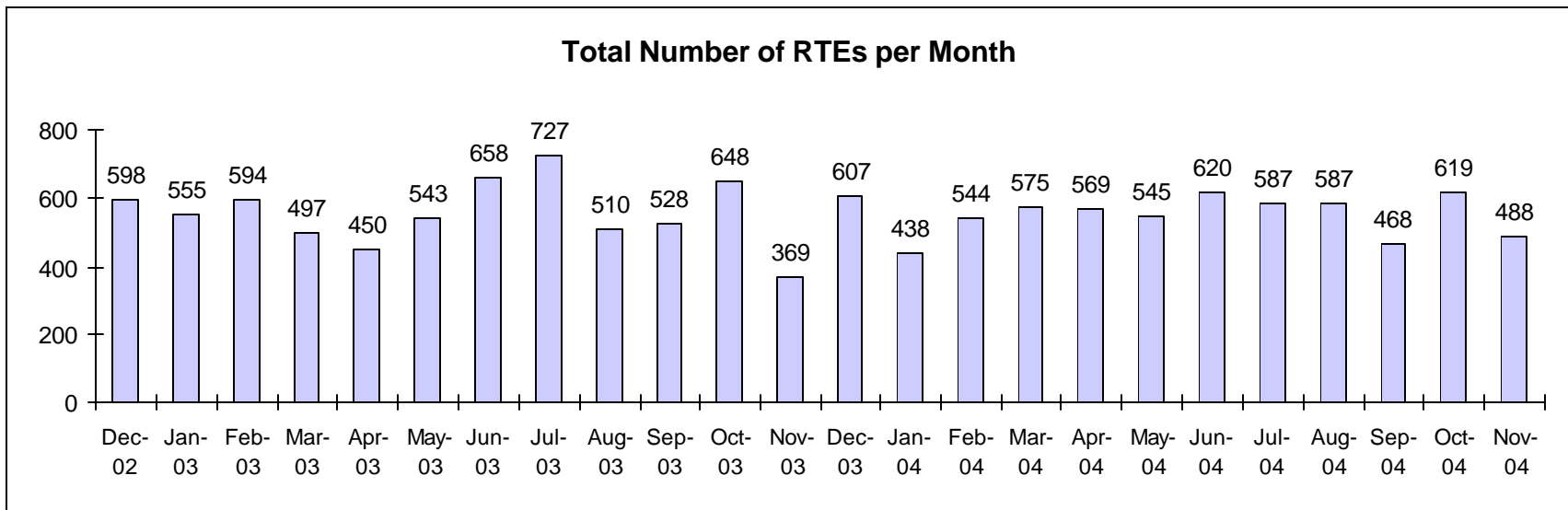
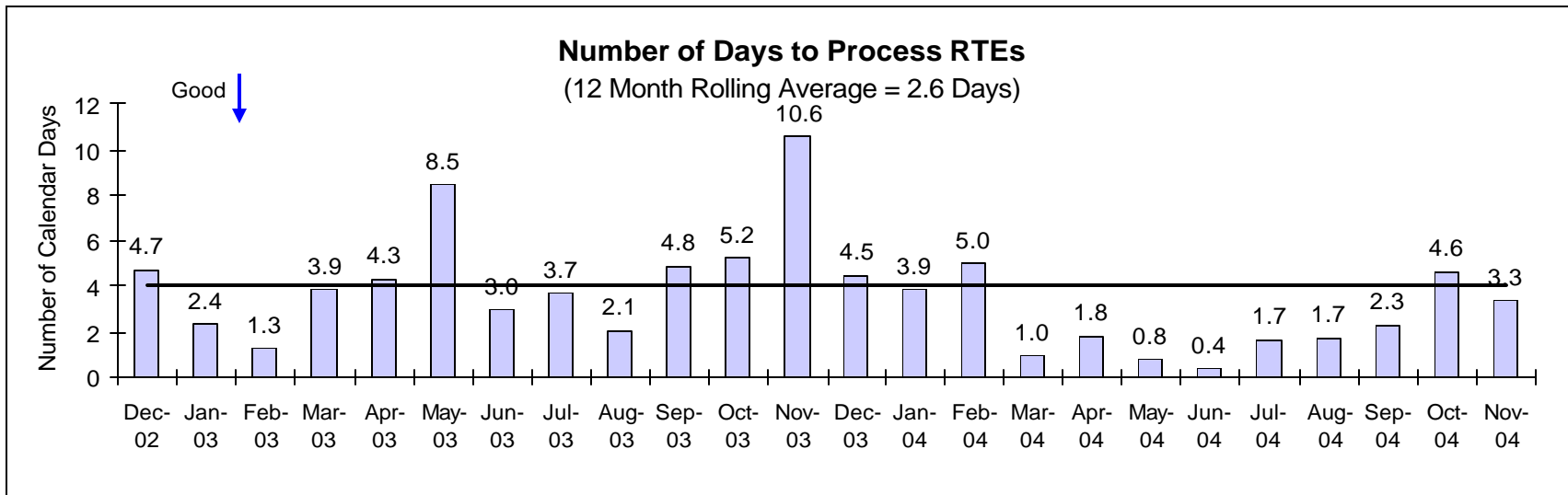
Target adjustment in April 03 & October 03 are respectively due to addition of new FTE and prioritization of workload.  
 NEA = "Notice to Establish Account". The NEA originates from Office Sponsored Programs (OSP) to the New Accounts section of GCA.

**(2) DEANS REPORT**  
**2003 UW Support Services Assessment Report**



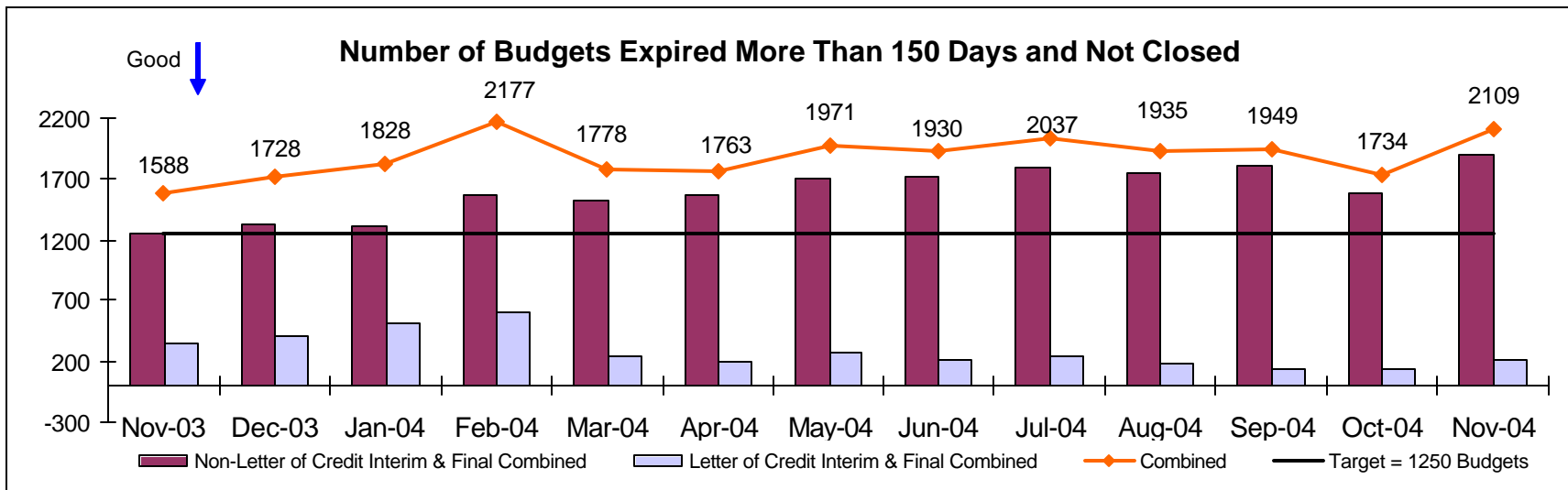
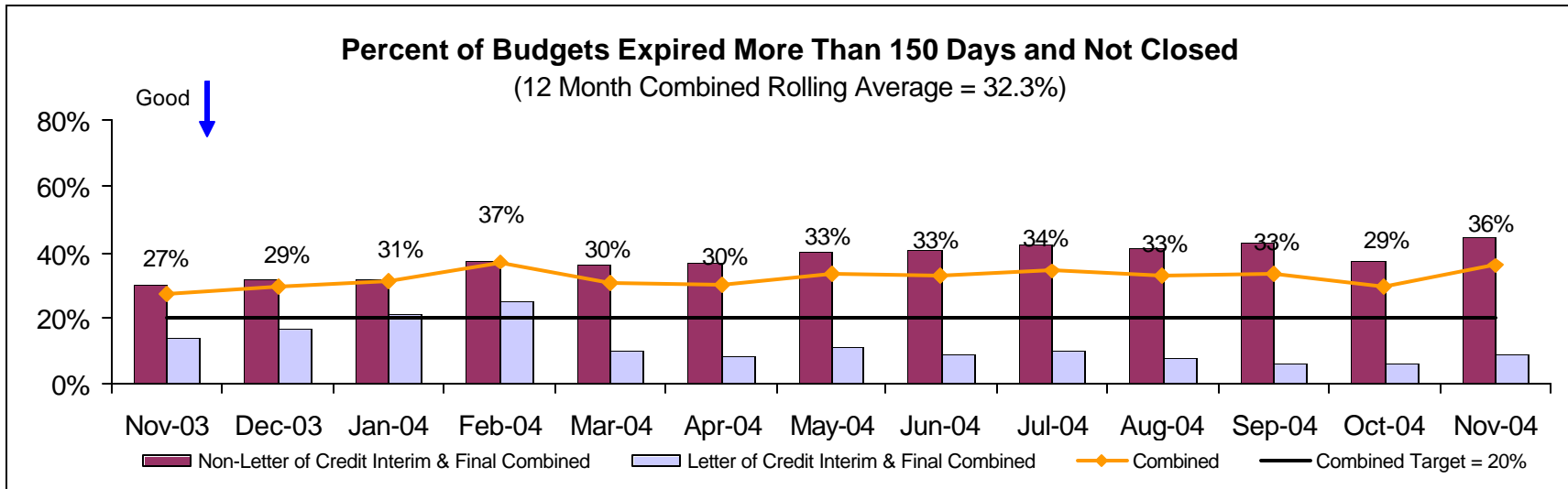
2003 Support services assessment report represents the comments/findings from interviews with Deans and key administrative support.

### (3) REQUEST TO TRANSFER EXPENDITURES - RTE

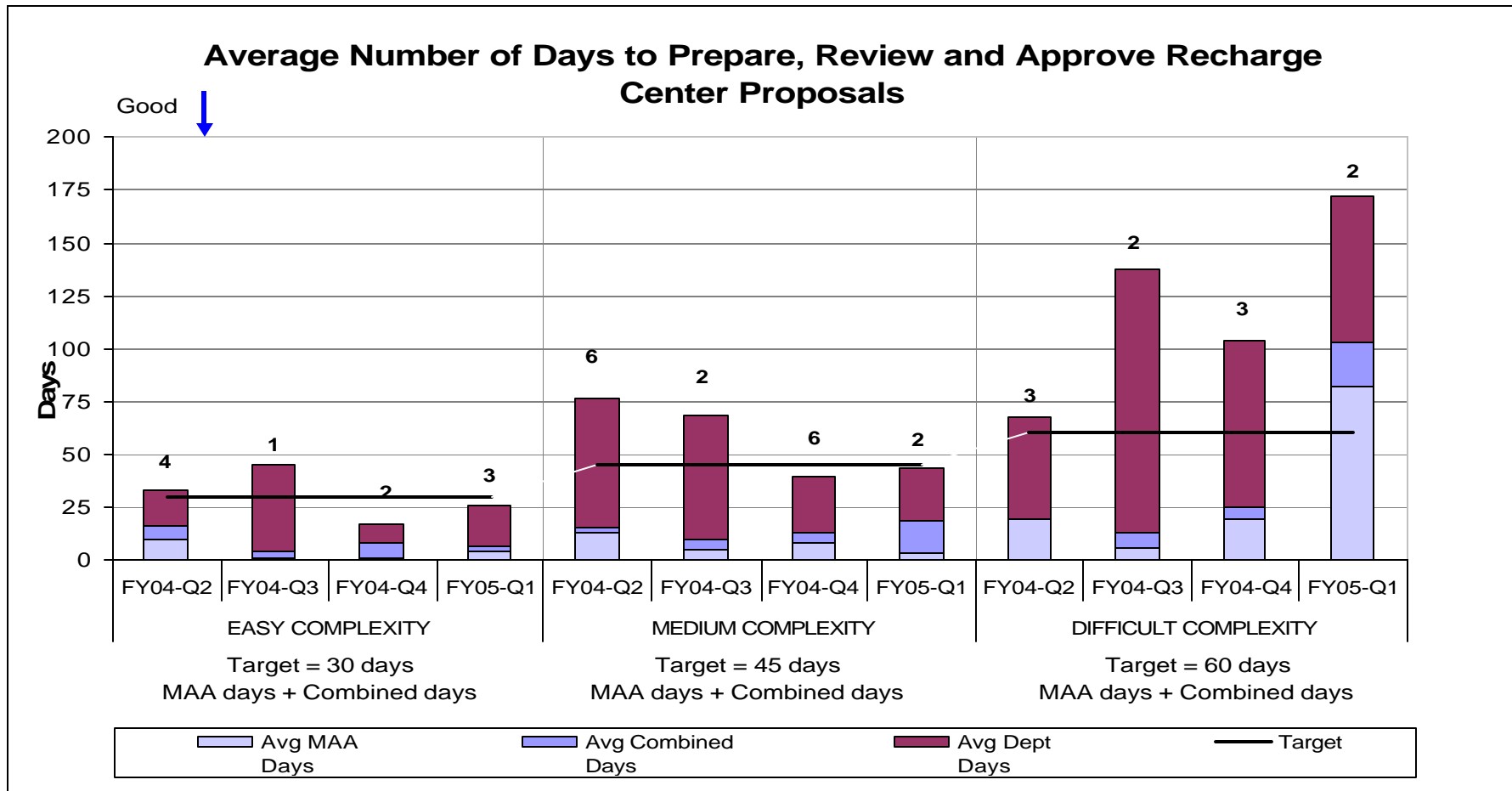


Note: March 2002, implemented \$250 materiality threshold for total deficits or total cash.

## (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.

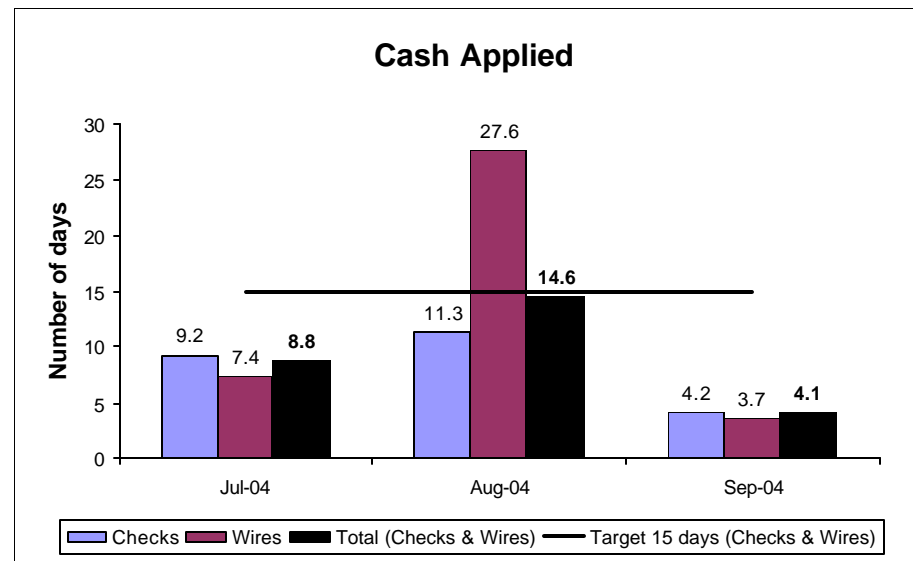
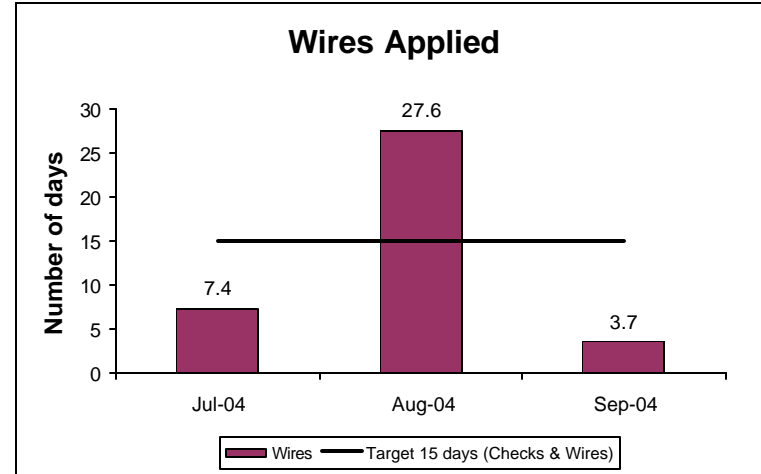
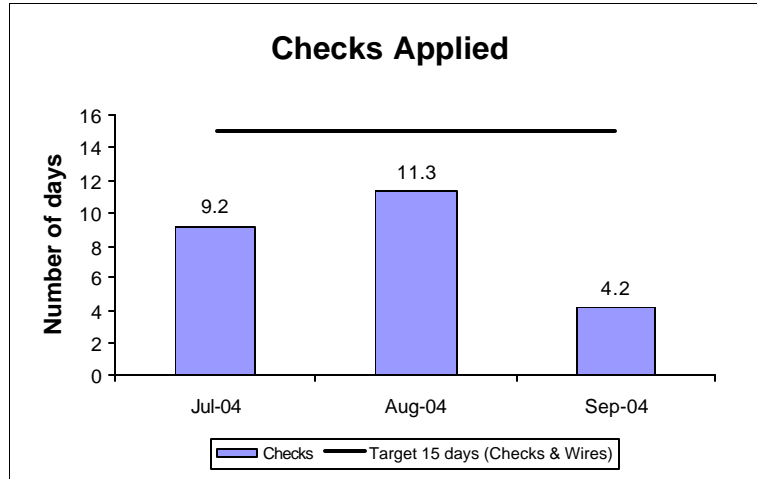
### Classifying the complexity of rates is a subjective determination based on:

- 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 (Modified)

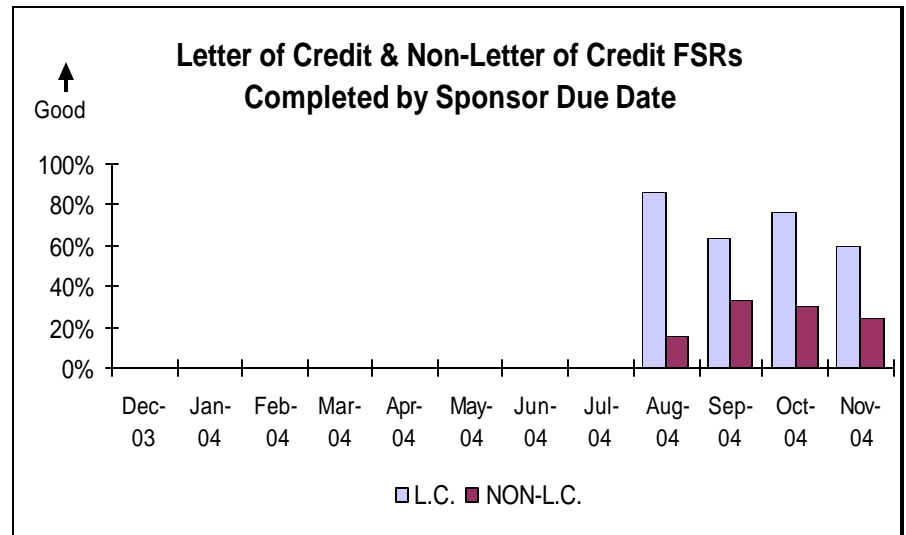
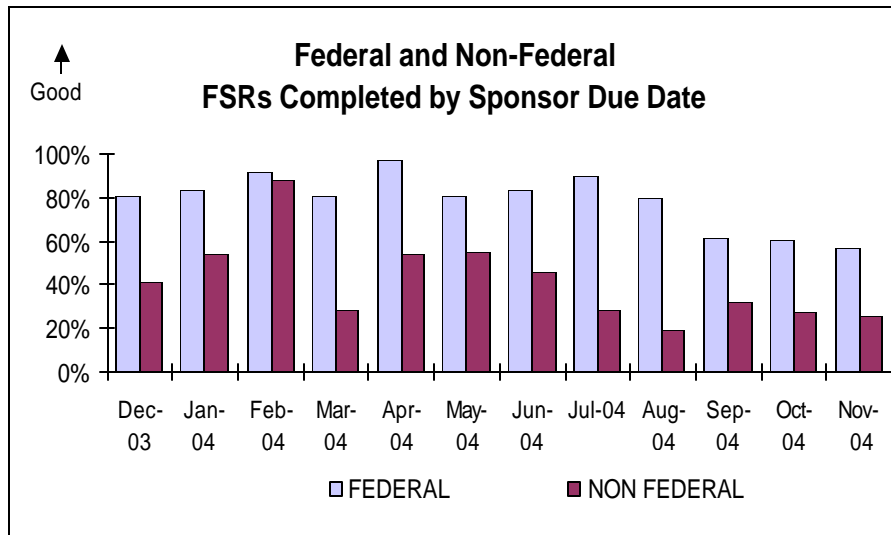
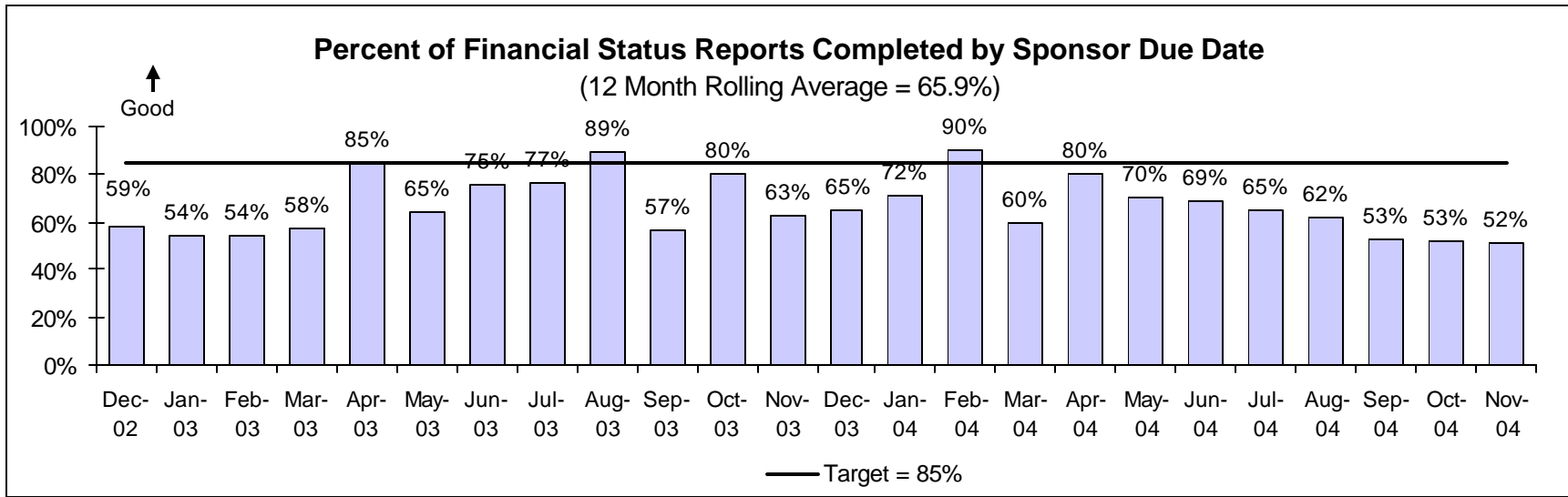
(Measure to be updated Feb05 using new receivables info)

Previously, this measure displayed the percentage of cash applied. A more effective measure is the number of days to apply cash. Starting in July 2004, RAA changed the how we measure. In the future, we intend to measure our target using a 12 month average.

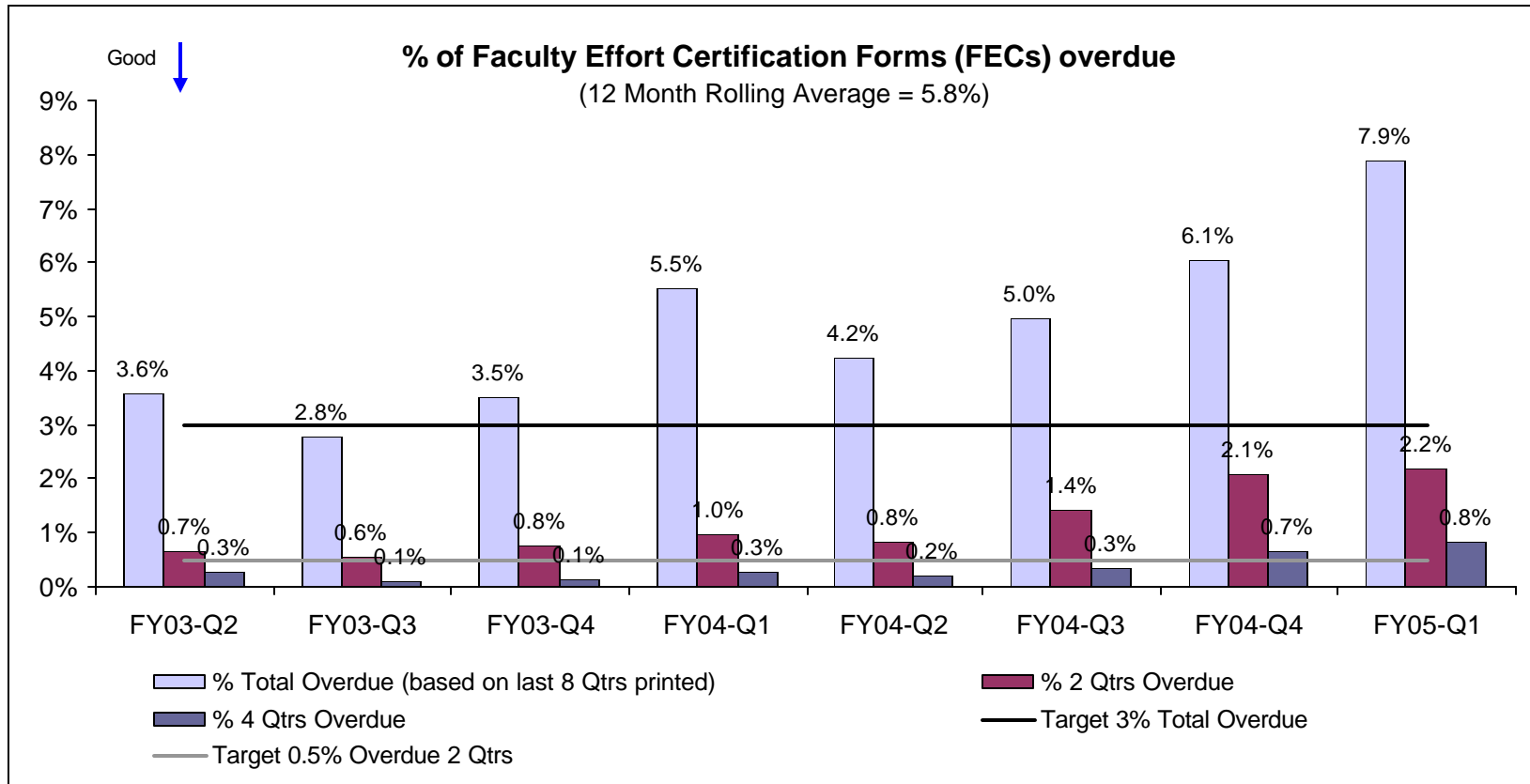


Cash Applied data for October & November 2004 pending.

## (7) FINANCIAL STATUS REPORTS - FSR

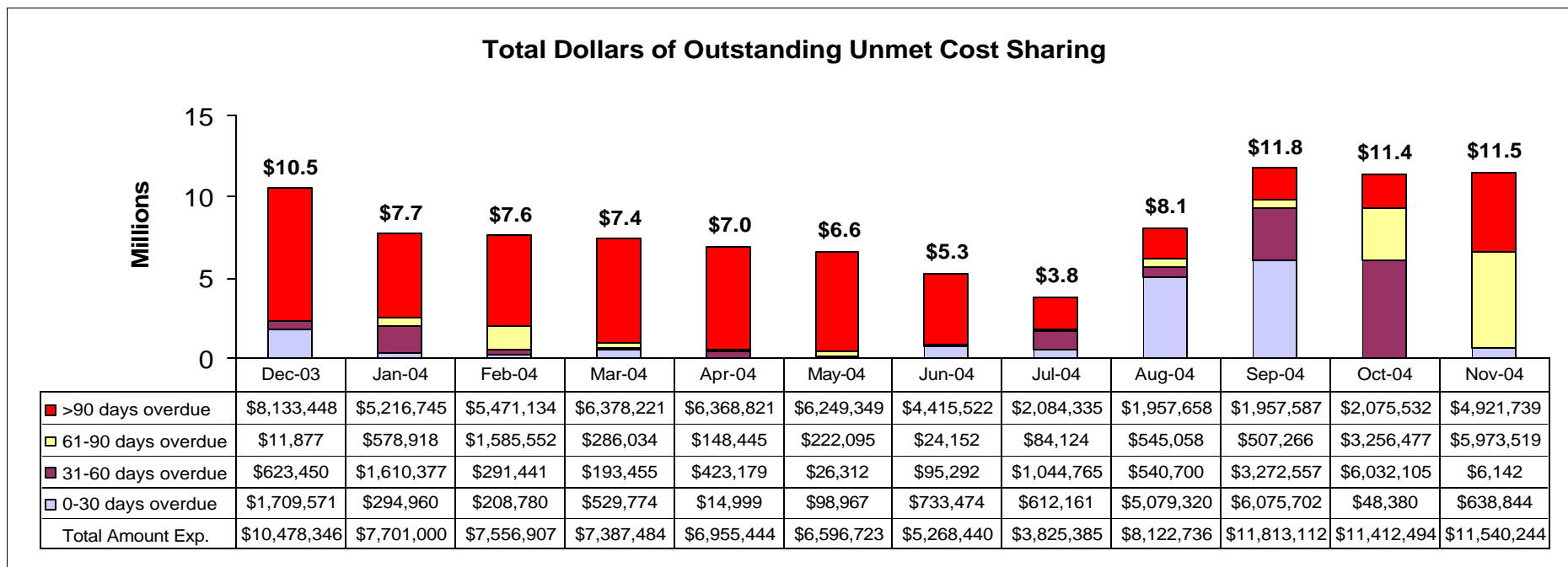
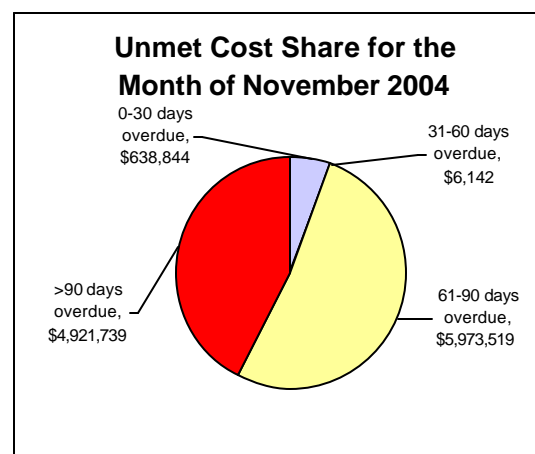
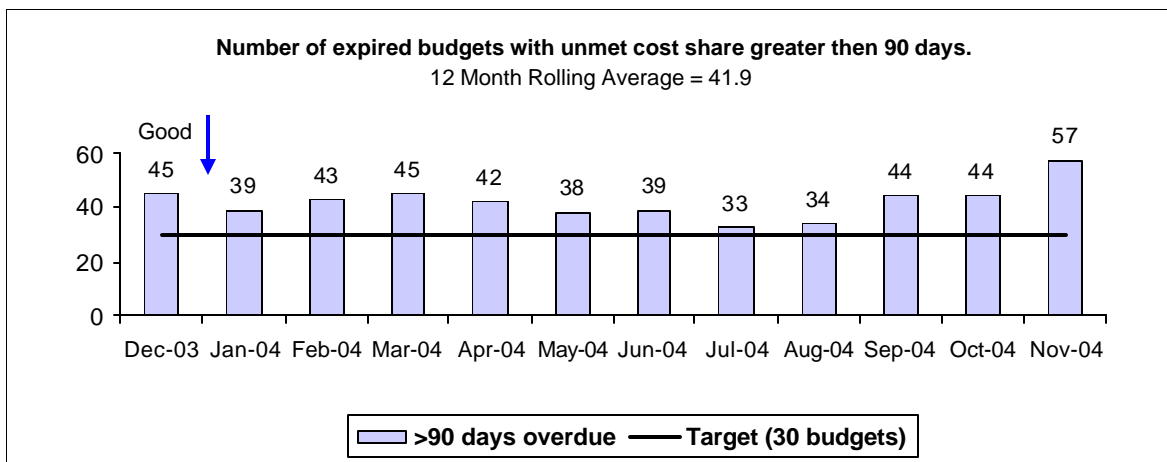


## (8) FACULTY EFFORT CERTIFICATION - FEC



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



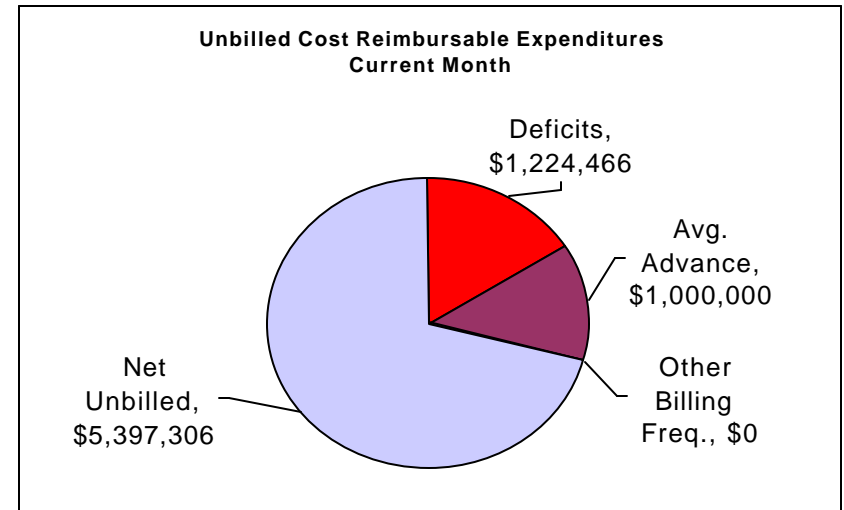
Not

e: Cost share includes committed and mandatory.  
Effective November 2004, total dollars replaced total number of unmet cost share.

## (10) BILLING

(Measure to be updated Feb05 using new receivables info)

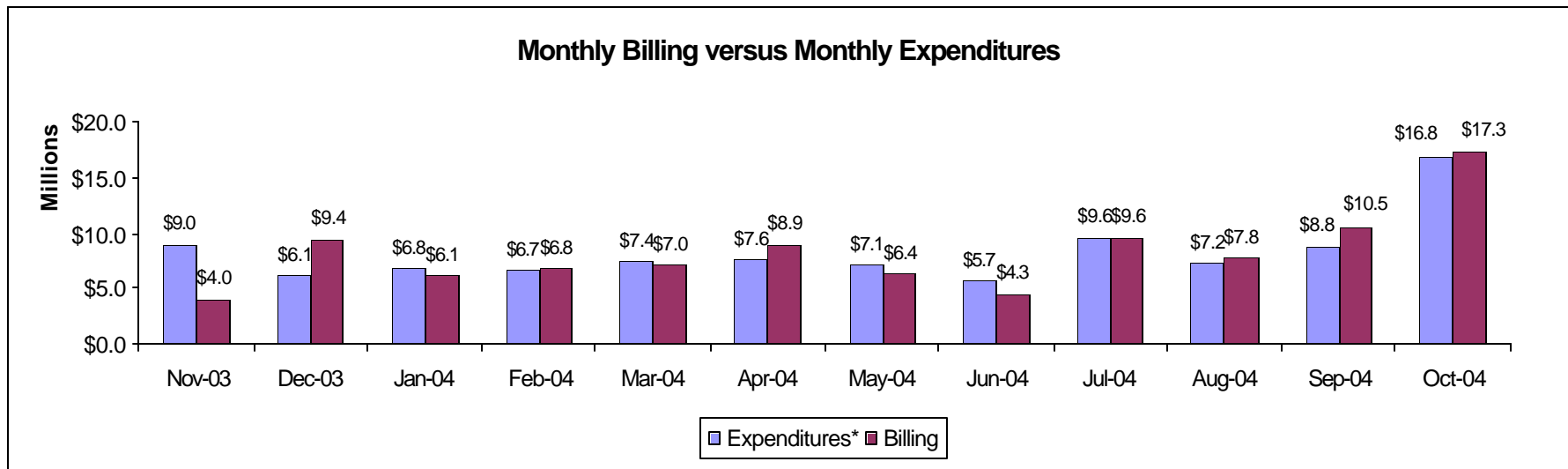
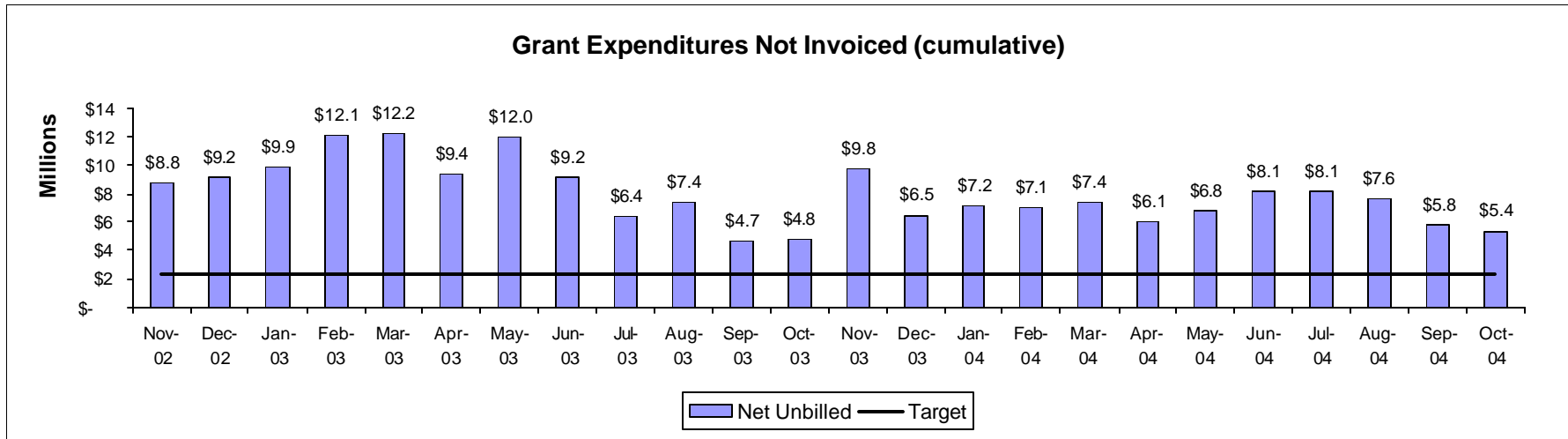
<b>Billing -- October 2004</b>			
	Expenditures (Previous Month)	Billed (Current Month)	Difference
Scheduled Payment Budgets	\$ 164,525,165	\$ 251,939,613	\$ 87,414,448
Scheduled Invoice Budgets	\$ 266,955,656	\$ 267,469,930	\$ 514,274
Cost Reimbursable and Fixed Price Budgets	\$ 415,214,795	\$ 408,990,536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



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

## (cont'd) BILLING

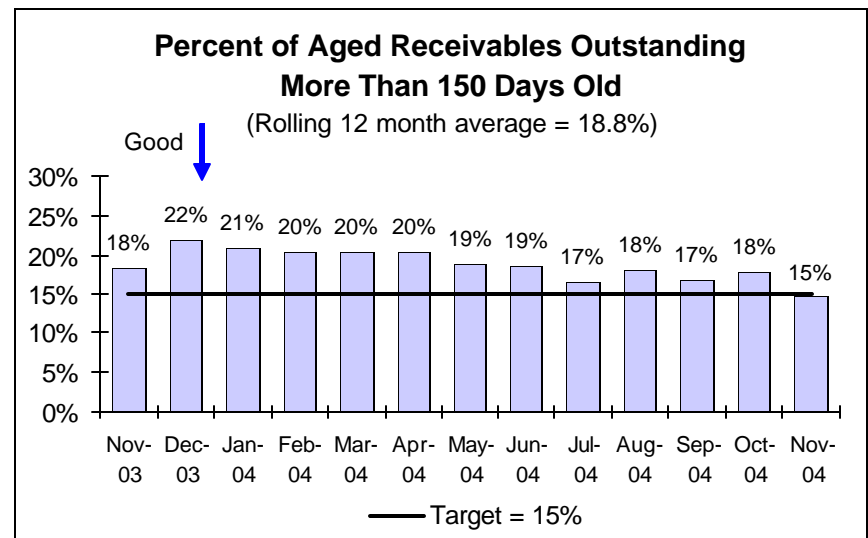
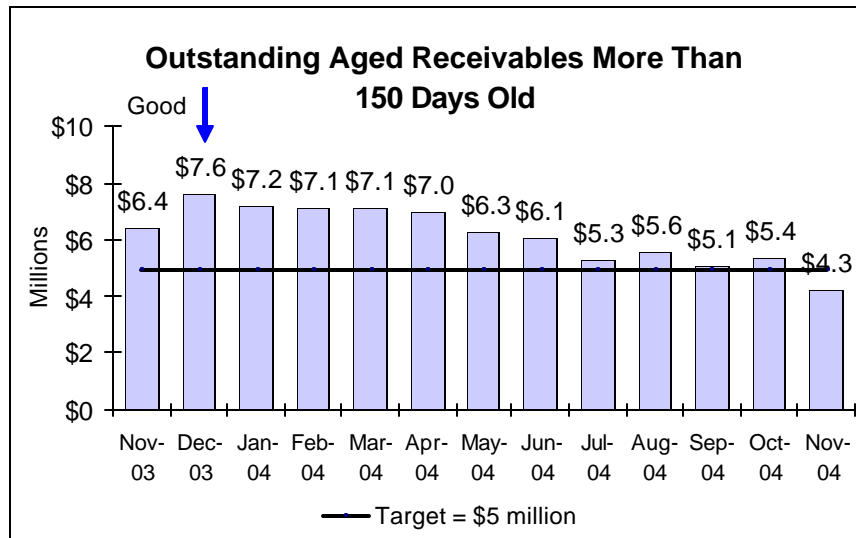
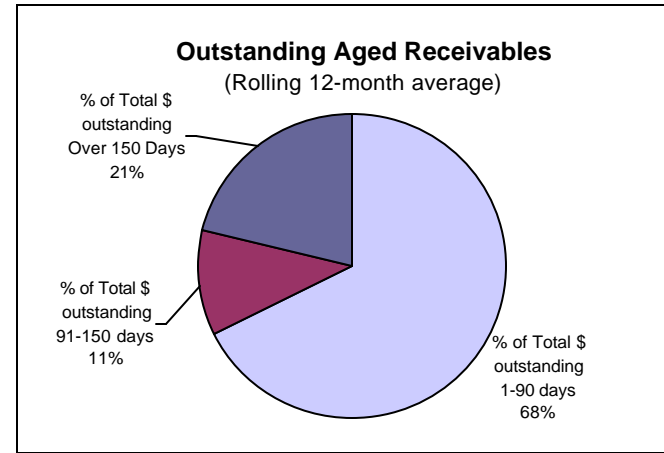
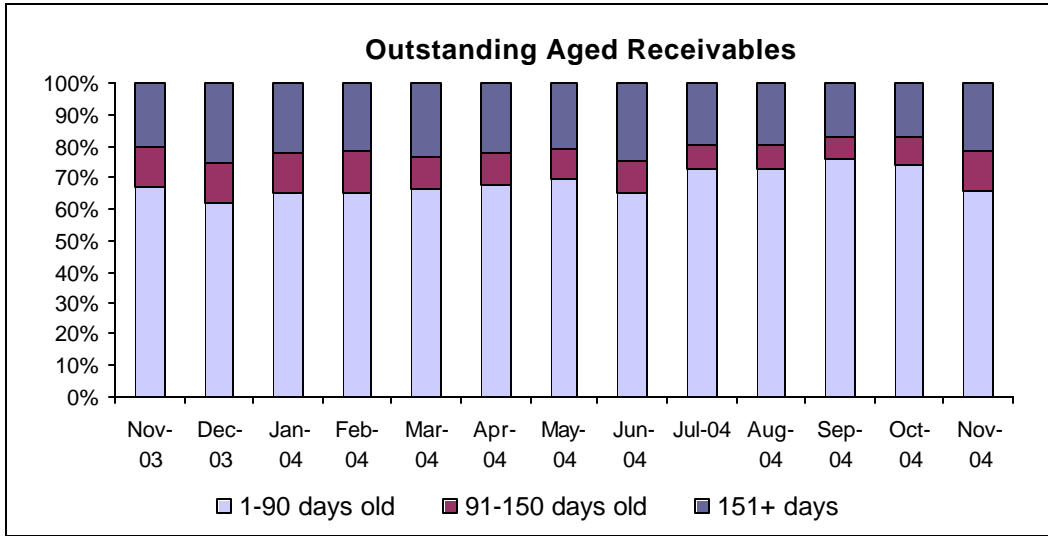
(Measure to be updated Feb05 using new receivables info)



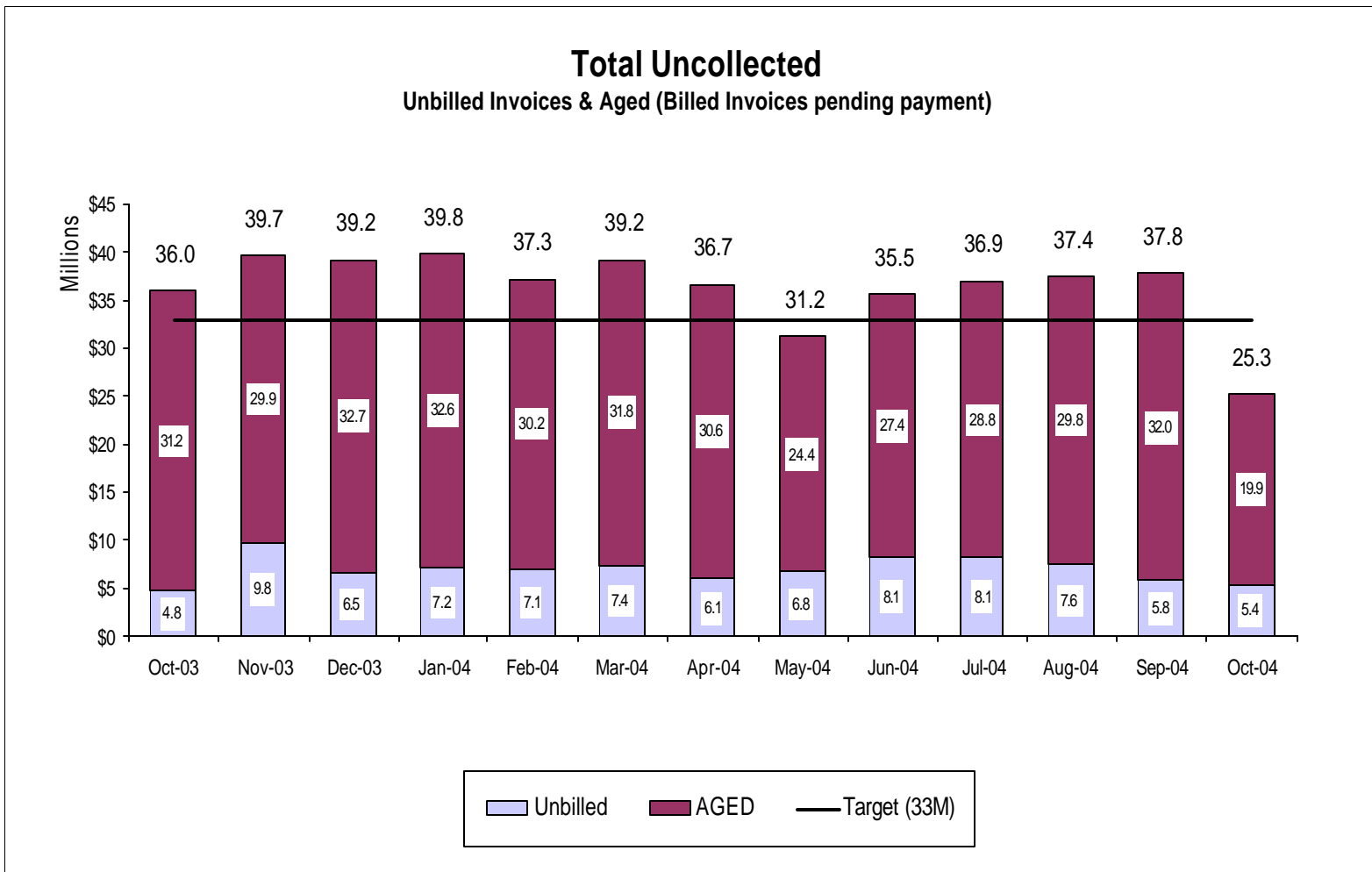
\* Expenditures = Current monthly billing + change in cumulative unbilled

**Billing data for November 2004 pending.**

# (11) AGED RECEIVABLES



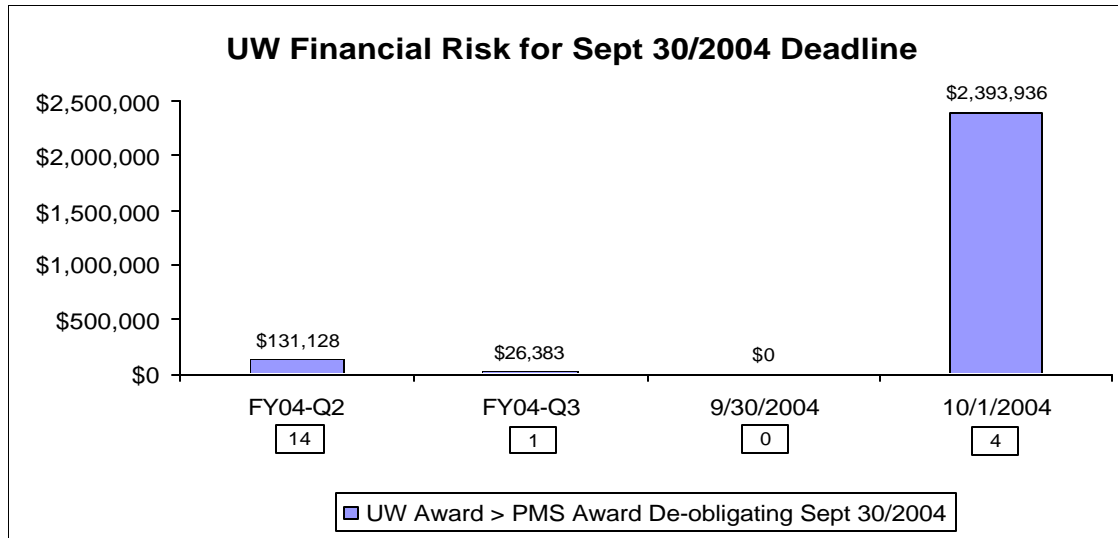
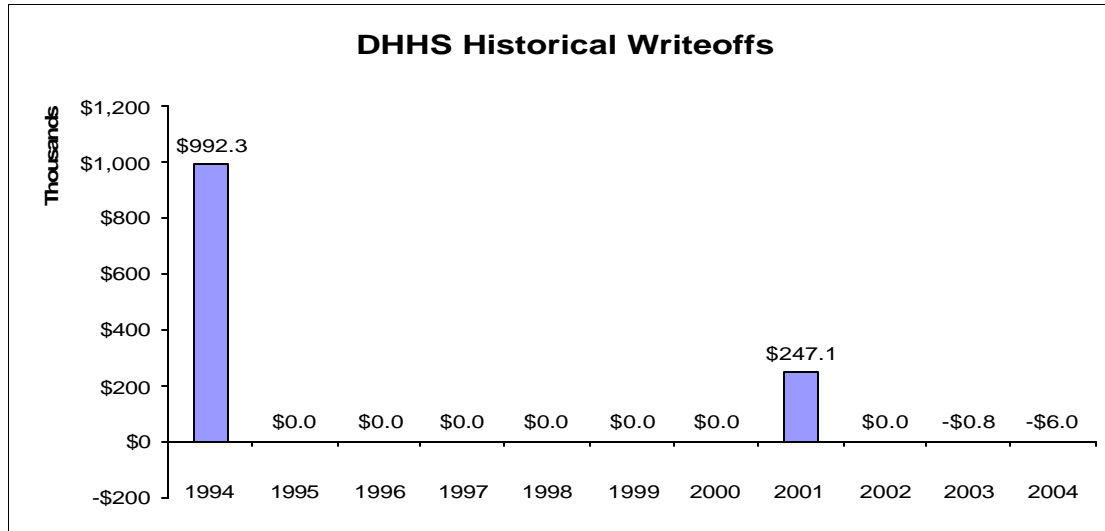
**(12) TOTAL UNCOLLECTED**  
 (Measure to be updated Feb05 using new receivables info)



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)

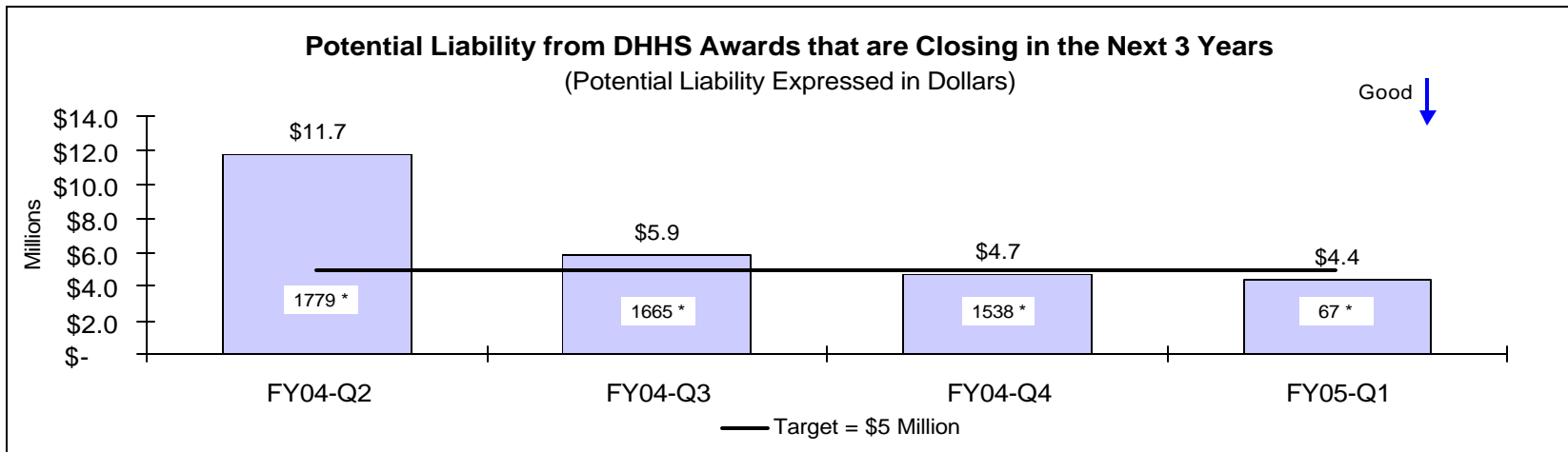
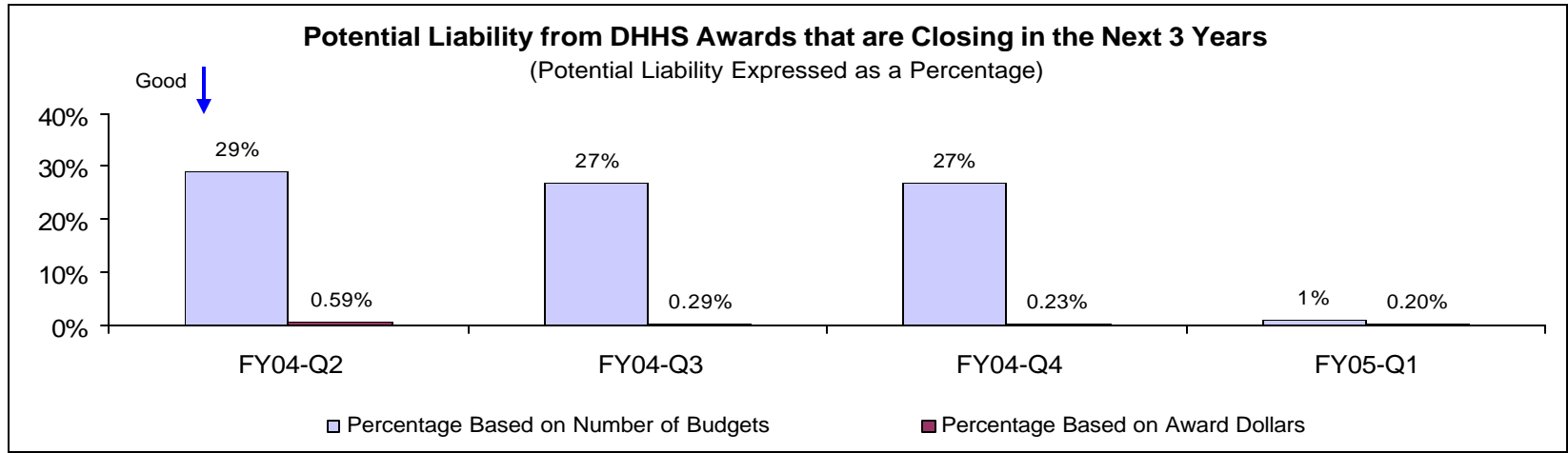
**Billing data for November 2004 pending.**

### (13) DEPARTMENT OF HEALTH & HUMAN SERVICES - DHHS



Risk = budgets that will de-obligate on Sept 30 where UW Award > NIH Payment Management System

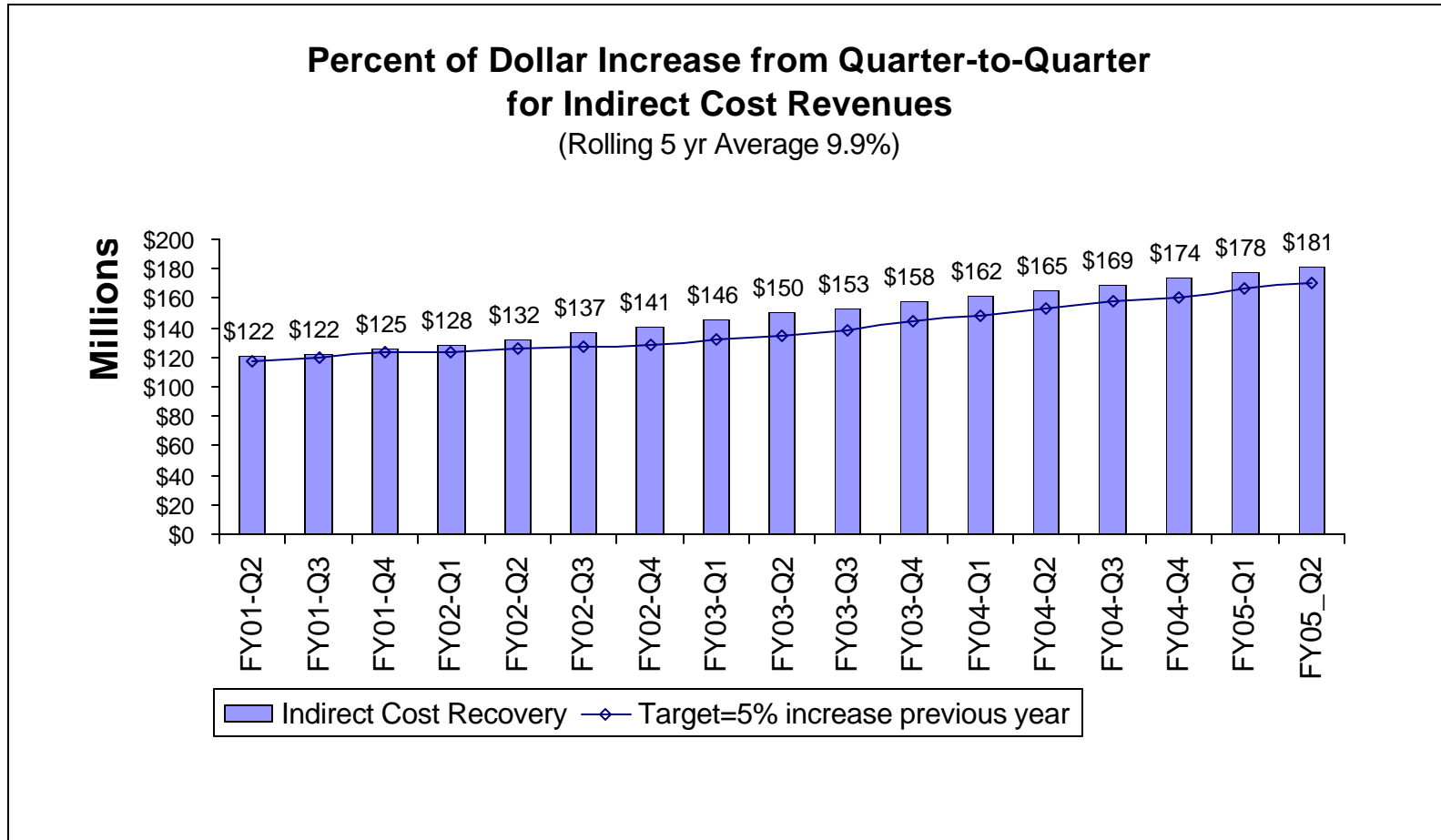
(cont'd) DEPARTMENT OF HEALTH & HUMAN SERVICES - DHHS



\* Number inside the bar graph = number of grants and contracts where UW award > PMS award

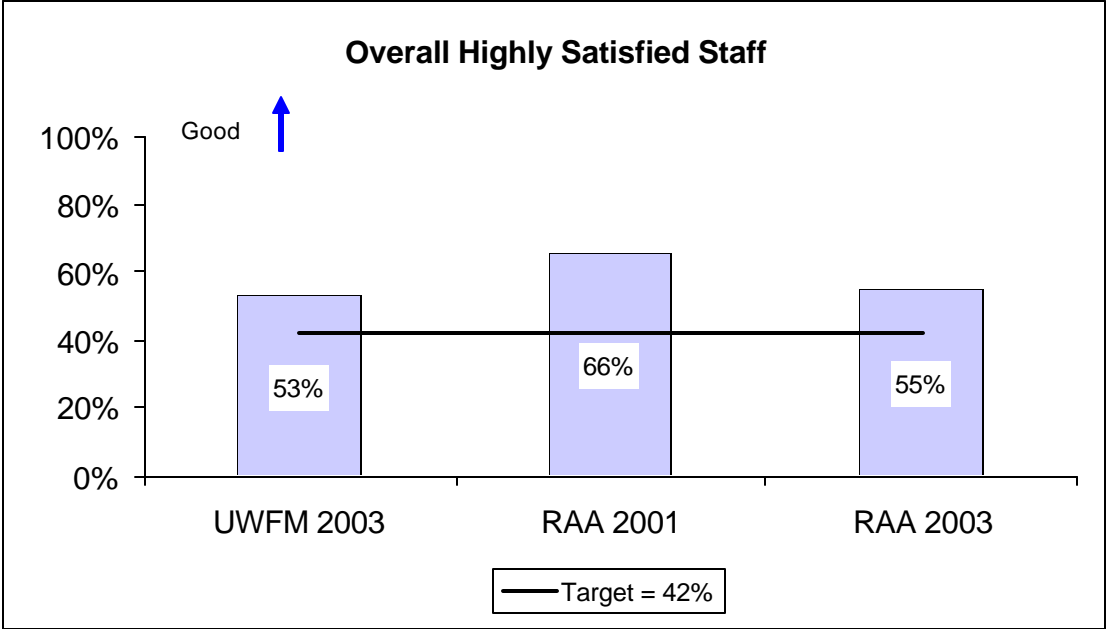
Prior to FY05-Q1, number inside the bar graph = number of budgets where UW award >< PMS award

## (14) FACILITIES & ADMINISTRATION (INDIRECT) COSTS



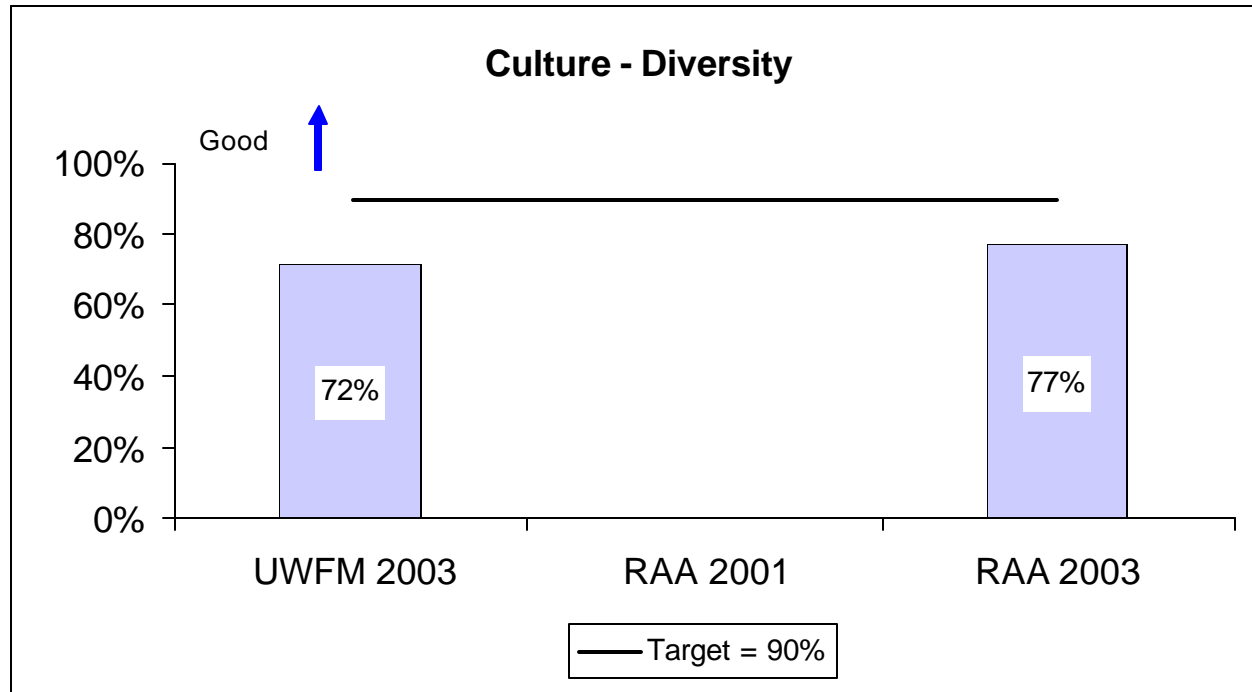
Dollar figure at top of column represents an annualized total that includes the last four quarters.

# (15) EMPLOYEE SATISFACTION



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

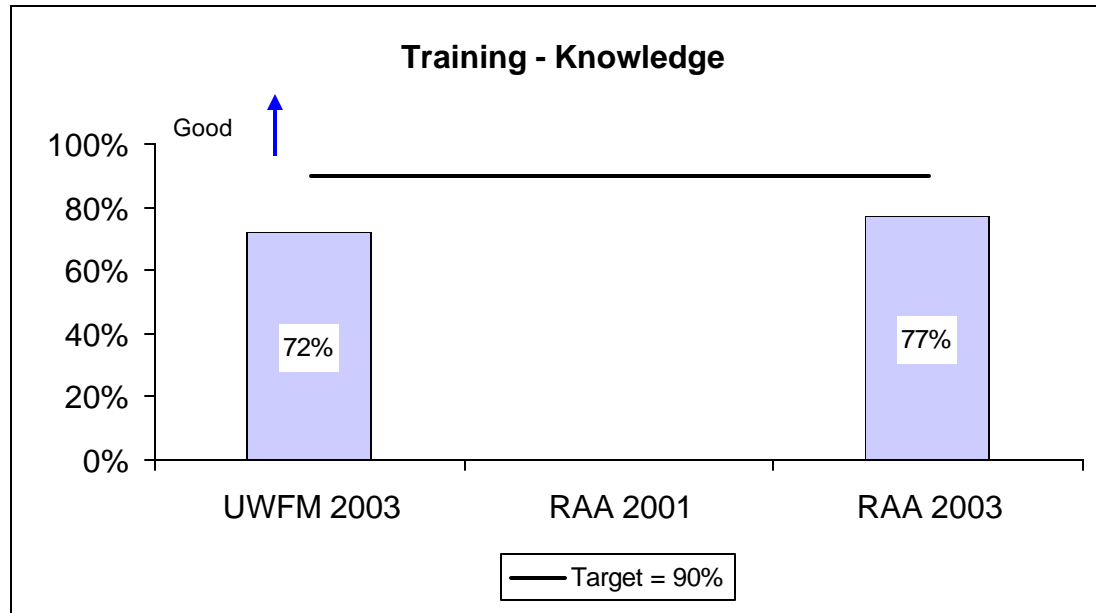
## (16) CULTURE AND DIVERSITY



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