



Research Accounting & Analysis

University of Washington
Operational Performance Dashboard

As of **December 2005**

Quarter 2 - Fiscal Year 06

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:

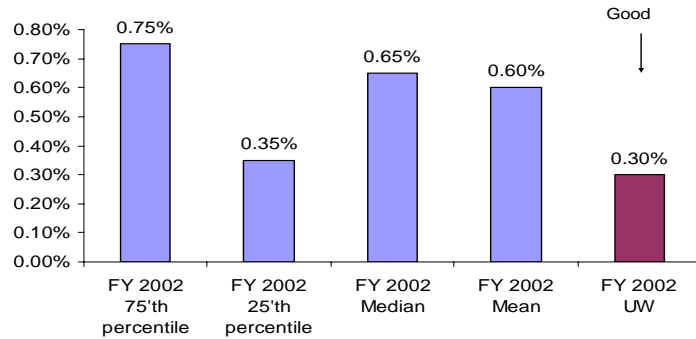
Prompt New Award Setup, Accurate Reporting, Timely Invoicing, Full Compliance, Responsible Cash Management, Efficient Recharge Accounting Oversight, Comprehensive Develop and Negotiate Indirect Cost Rates (F&A)

For questions about this report, please contact:
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Prepared Date: 01/23/2006

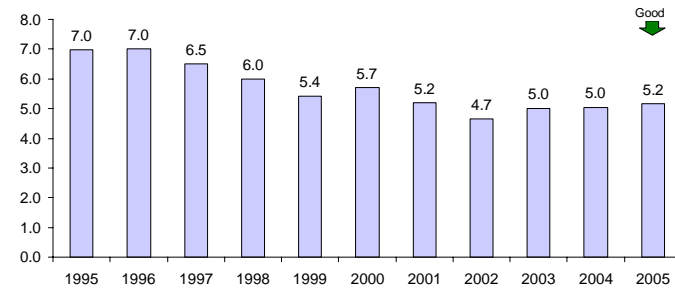
Research Accounting and Analysis

National Benchmark



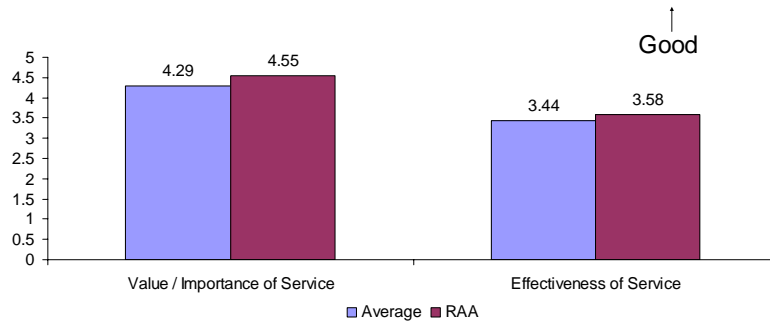
Post-award Administrative Costs as a % of Total Sponsored Project Costs
(Source: Preliminary data from Bearing Point survey, October 2003)

Efficiency



Hours Required to Manage One Budget, FY 1993-2004

2003 Dean's Report

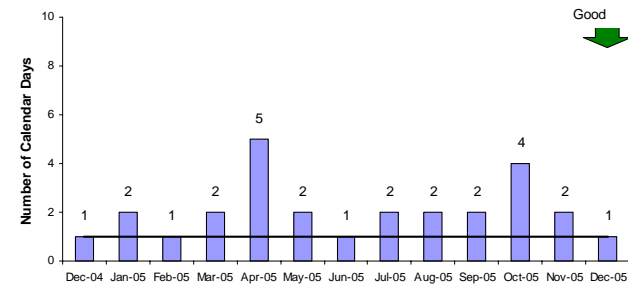


2003 UW Support Services Assessment Report*

(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

As of **December 2005**

Operational Performance Dashboard

Quarter 1 – Fiscal Year 06

Process / Measure	Current Output Measure	Target	Gap (Target-Output)	Process / Measure	Current Output Measure	Target	Gap (Target-Output)
Customer Perspective				Financial Perspective			
1) NEW BUDGETS Average number of days from receipt of award in OSP to notification of budget number received by Principal Investigator from GCA. * †	11 days Dec 05	12 days	No gap	9) BILLING Billing Backlog - cumulative grant expenditures not invoiced.	\$11.4 M Dec 05	\$2.0M	\$9.4 M
2) RTE Number of days to process Request to Transfer Expenditures (RTEs) submitted by departments to GCA. †	10 days Dec 05	4 days	5 days	10) AGED RECEIVABLES Percent of aged receivables outstanding more than 150 days outstanding. †	29% Dec 05	15.0%	9%
3) CLOSINGS (Methodology change) Percent of budgets expired more than 150 days and not closed. †	Dec 05	20.0%	?%	11) TOTAL UNCOLLECTED 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)	\$23.8 M Dec 05	\$33M	No gap
4) RECHARGE CENTERS Average number of MAA days + Combined MAA / Dept days to prepare, review, and approve proposals. Three targets for three levels of rate complexity.	Q2-06 Dec 05	See graph	No gap	12) DHHS Potential liability write-offs from DHHS Awards that are closing Sept 30/2006	\$111k Oct 05	\$0	\$111k
				13) F&A INDIRECT COST Percent of dollar increase from year to year (fiscal) for indirect-cost recovery. Rolling 5-year average.*	9.4% Q1-06 Sep06	5.0%	No gap
Internal Business Process Perspective				Learning and Growth Perspective			
5) CASH APPLIED Percent of cash applied to budgets. * Future measure will display 12 month rolling average. (Measure to be updated Feb05 using new receivables info)	25 days Dec 05	15 days	10 days	14) STAFF SATISFACTION 2003 Highly Satisfied Employees	55% (2003)	42%	No gap
6) FSR's Percent of final (and interim) Financial Status Reports (FSRs) completed within 90 days of budget expiration. †	26% Dec 05	85.0%	59%	15) CULTURE & DIVERSITY 2003 Culture - Diversity	77% (2003)	90%	13%
7a) 3 month FEC's Faculty Effort Certificates (FECs) outstanding. †	7.5% Q1-06 Sep05	3.0% Total Overdue	4.5%	16) TRAINING & KNOWLEDGE 2003 Training & Knowledge	77% (2003)	90%	13%
7b) 6 month FEC's Faculty Effort Certificates (FECs) outstanding. †	11% Dec05	TBA					
8) COST SHARE Number of budgets expired more than 90 days with unmet cost sharing. *†	118 Dec 05	30 budgets	88				

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

ACRONYM DEFINITION

Additional definitions maybe found here: <http://www.washington.edu/research/guide/glossary.html>

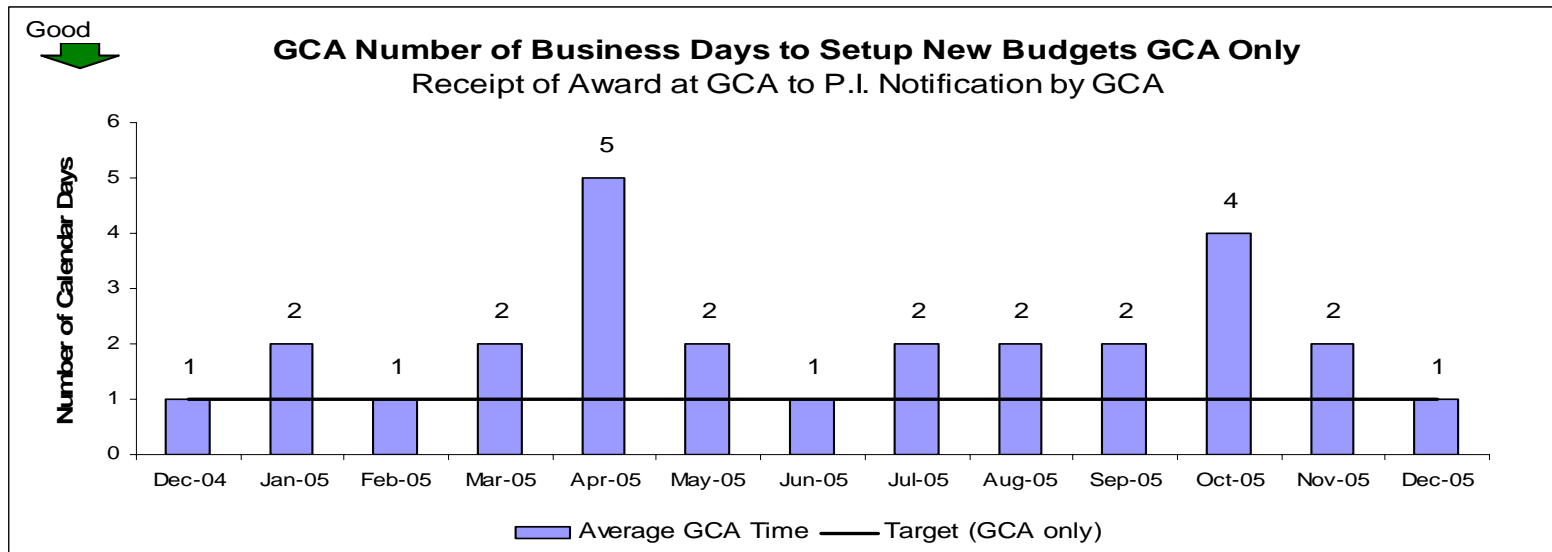
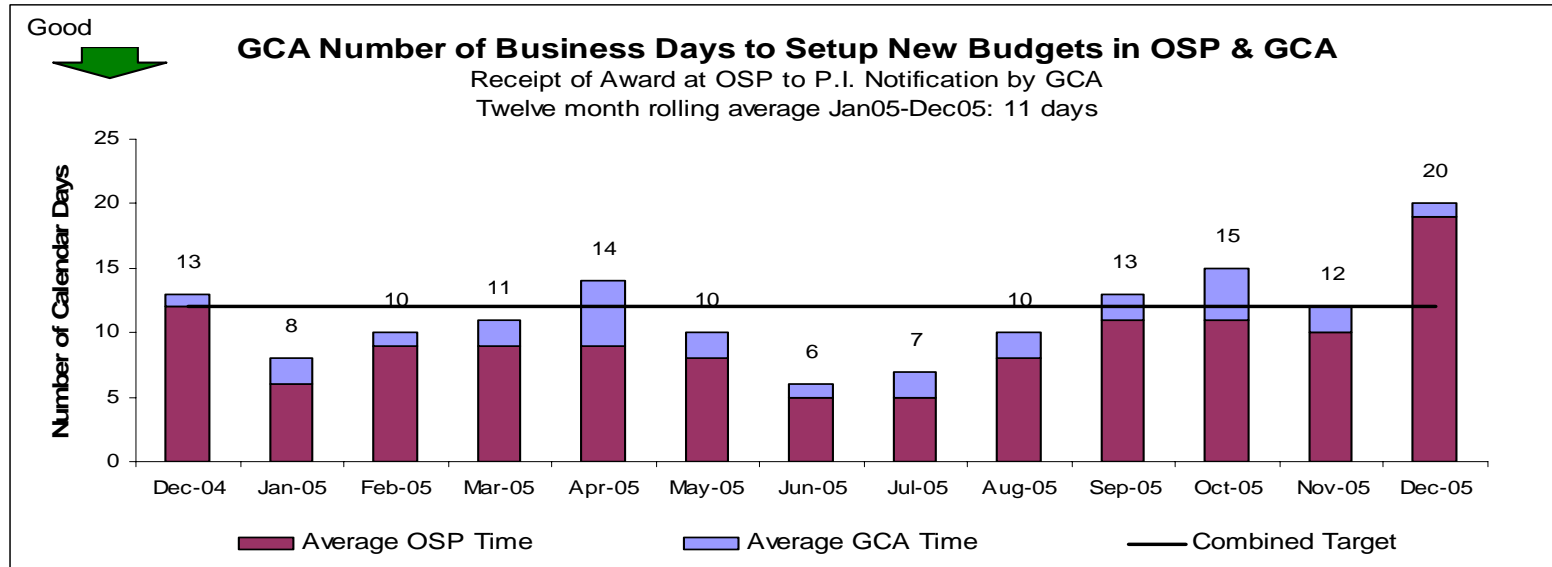
Cost Share	<p>Cost Share Cost sharing is the portion of project or program cost not borne by the sponsor. It is the University's share of the cost of research.</p>
FEC	<p>Faculty Effort Certification</p> <p>Faculty effort is the time that faculty spend on instruction, research, patient care, administration, etc., which is compensated by the University of Washington. (FEC) reports are forms faculty complete to document:</p> <ul style="list-style-type: none"> • Effort paid from both Federal and Non-Federal sponsored projects, which include grants and contracts. • Cost sharing performed on Federal and Non-Federal sponsored projects, which include grants and contracts.
FSR	<p>Financial Status Reports</p> <p>A Financial Status Report (FSR) is a statement of expenditures sent to the sponsor of a grant or contract. It is prepared and submitted by Grant and Contract Accounting (GCA) on behalf of the Principal Investigator (PI). FSR can be further segmented by: (Federal versus non-Federal) or (Letter of Credit versus non-Letter of Credit).</p>
GCA	<p>Grant & Contract Accounting</p> <p>GCA is UW central administration office for post-award (OSP is UW central administration office for pre-award). GCA's responsibility includes creating a budget for the award in the University financial system, completing financial reports, invoicing, collecting funds, document cost-share, and budget closing.</p>
IDC	<p>Indirect Cost</p> <p>Indirect Costs (aka facilities and administrative) costs are those incurred for common or joint objectives and cannot be identified readily and specifically with a particular sponsored project.</p>
LOC	<p>Letter of Credit</p> <p>In the context of GCA (Grant & Contract Accounting), LOC represents a means to differentiate FSR (Financial Status Report). A compliant completion of LOC FSR provides a favorable setting for the institution to receive expanded authorities.</p>
MAA	<p>Management Accounting & Analysis</p> <p>UW central administration office responsible for setting and negotiating the University's IDC (Indirect Cost) rate, recharge center rates, and documenting FEC forms (Faculty Effort Certification)</p>
NEA	<p>Notice to Establish Account</p> <p>A NEA (Notice to Establish Account) is a form used by Office of Sponsored Programs to formally notify the Grant and Contract Accounting office to establish, extend, supplement or reduce a budget number for a grant/contract award.</p> <p>When a sponsor approves an award, a formal notice is sent by the sponsoring agency to the University's Office of Sponsored Programs. This notice is usually in the form of a grant or a contract. The Office of Sponsored Programs issues a Notice to Establish Account (NEA). The NEA is sent to Grant and Contract Accounting who will then establish a budget for the amount of the award.</p>

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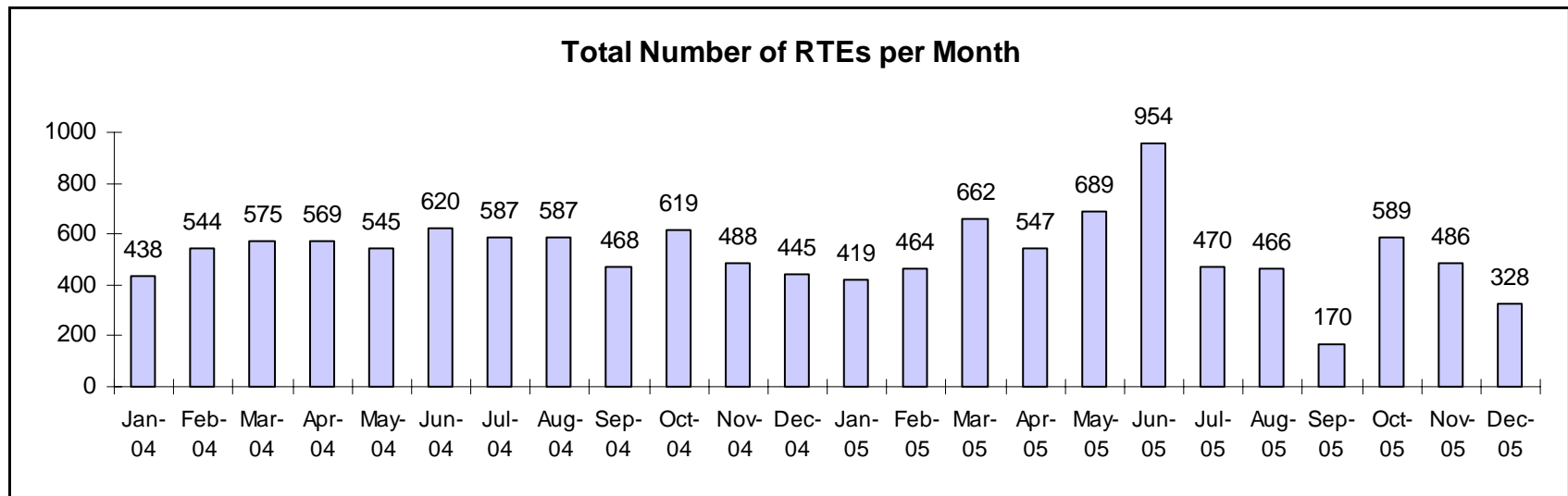
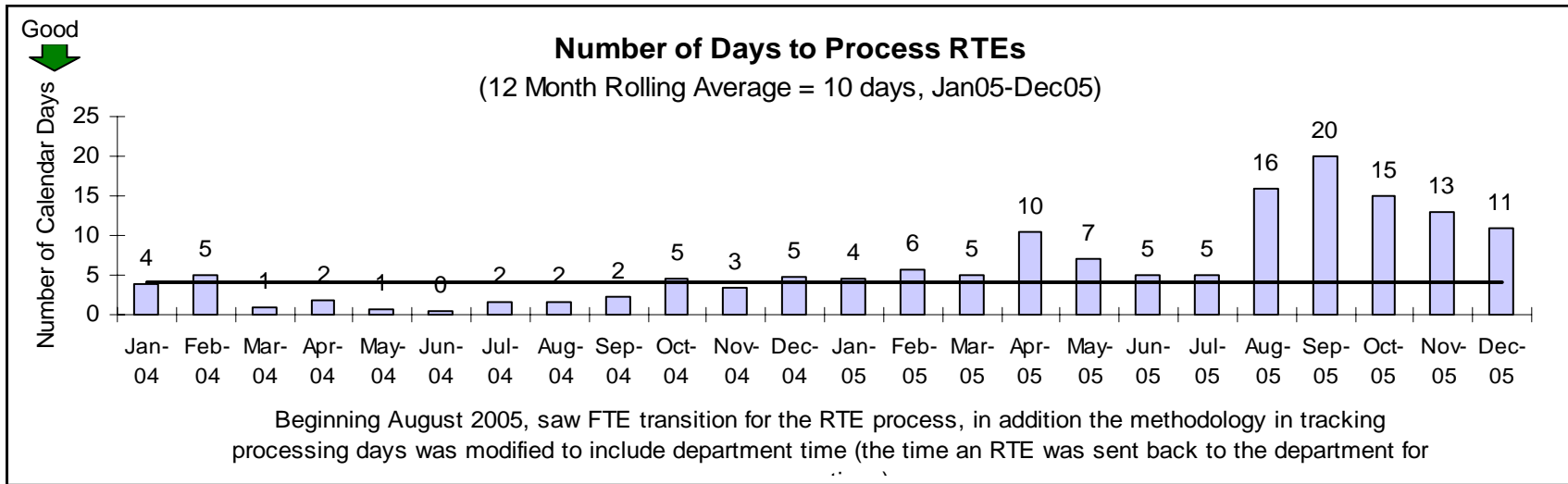
OSP	Office of Sponsored Projects OSP is UW central administration office for pre-award.
RAA	Research Accounting & Analysis The combined organization of GCA (Grant & Contract Accounting) & MAA (Management Accounting & Analysis)
Recharge Centers	Recharge Centers Recharge and cost centers are organizational units or activities that provide goods and services primarily to internal university operations and secondarily to external users, and charge the users for these services.
RTE	Request to Transfer Expenditures A transfer of expenditures between budgets.
Wires	Wires & Electronic Fund Transfers Wires represent the electronic transfer of funds from the sponsoring agency to University bank accounts. Wires typically take the form of an electronic fund transfer (EFT).

(1) NEW BUDGETS

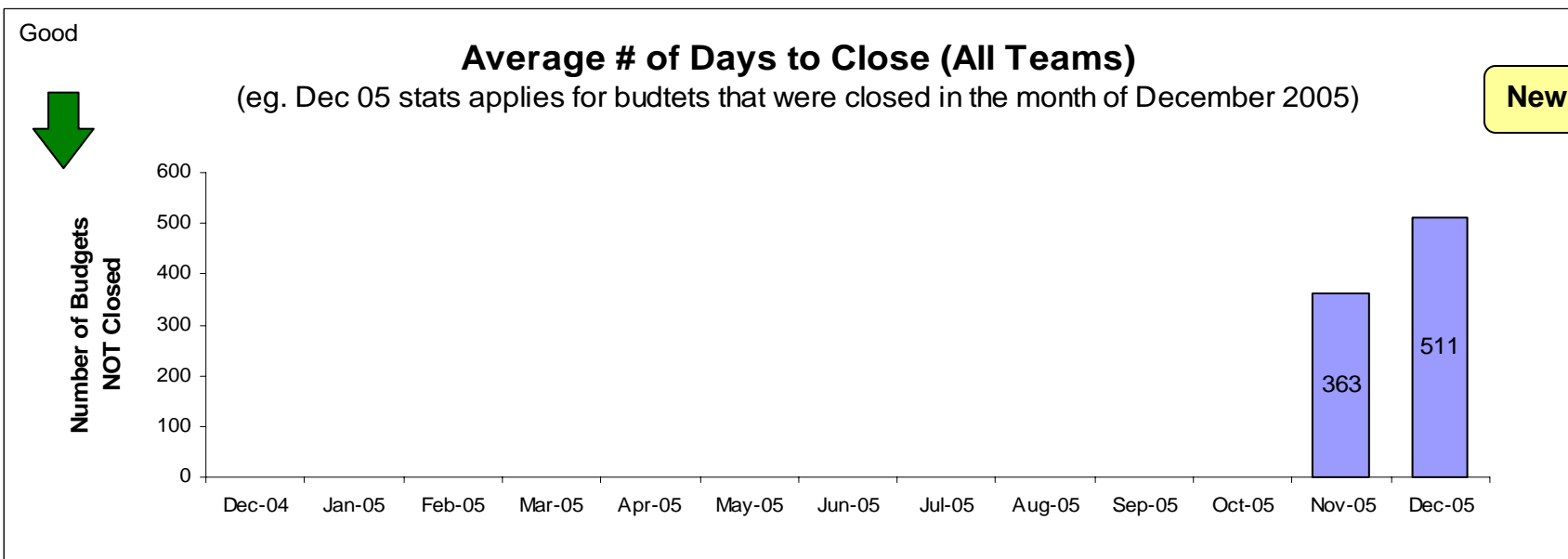
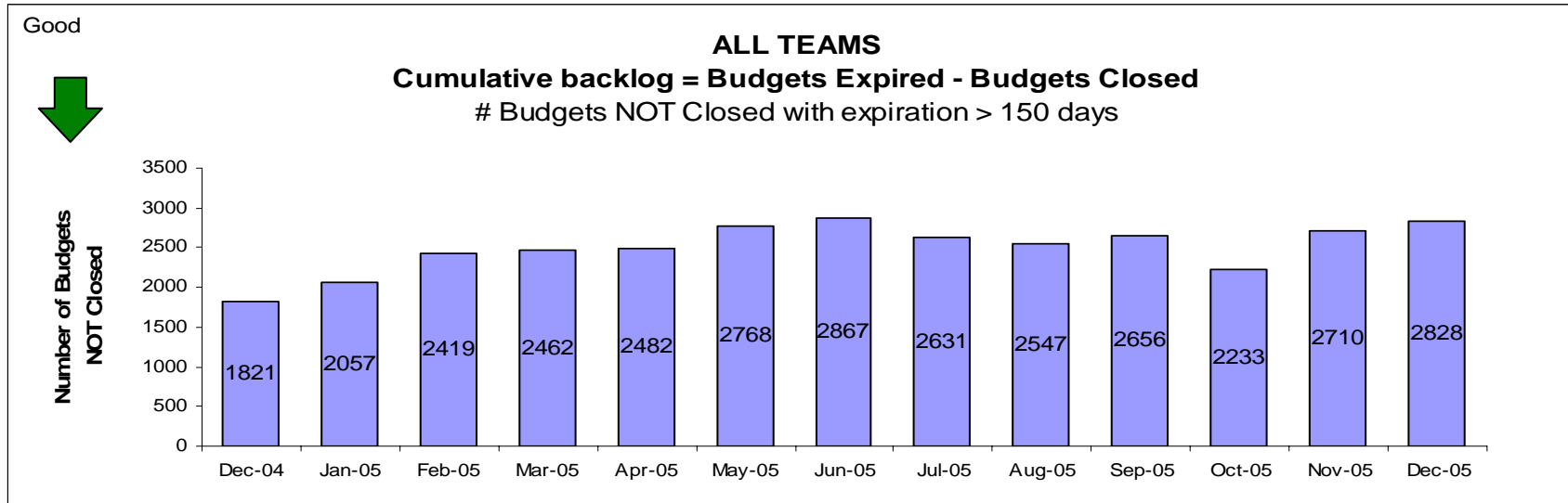


Effective January 2005, calculation is for business days only (excludes weekends & holidays)

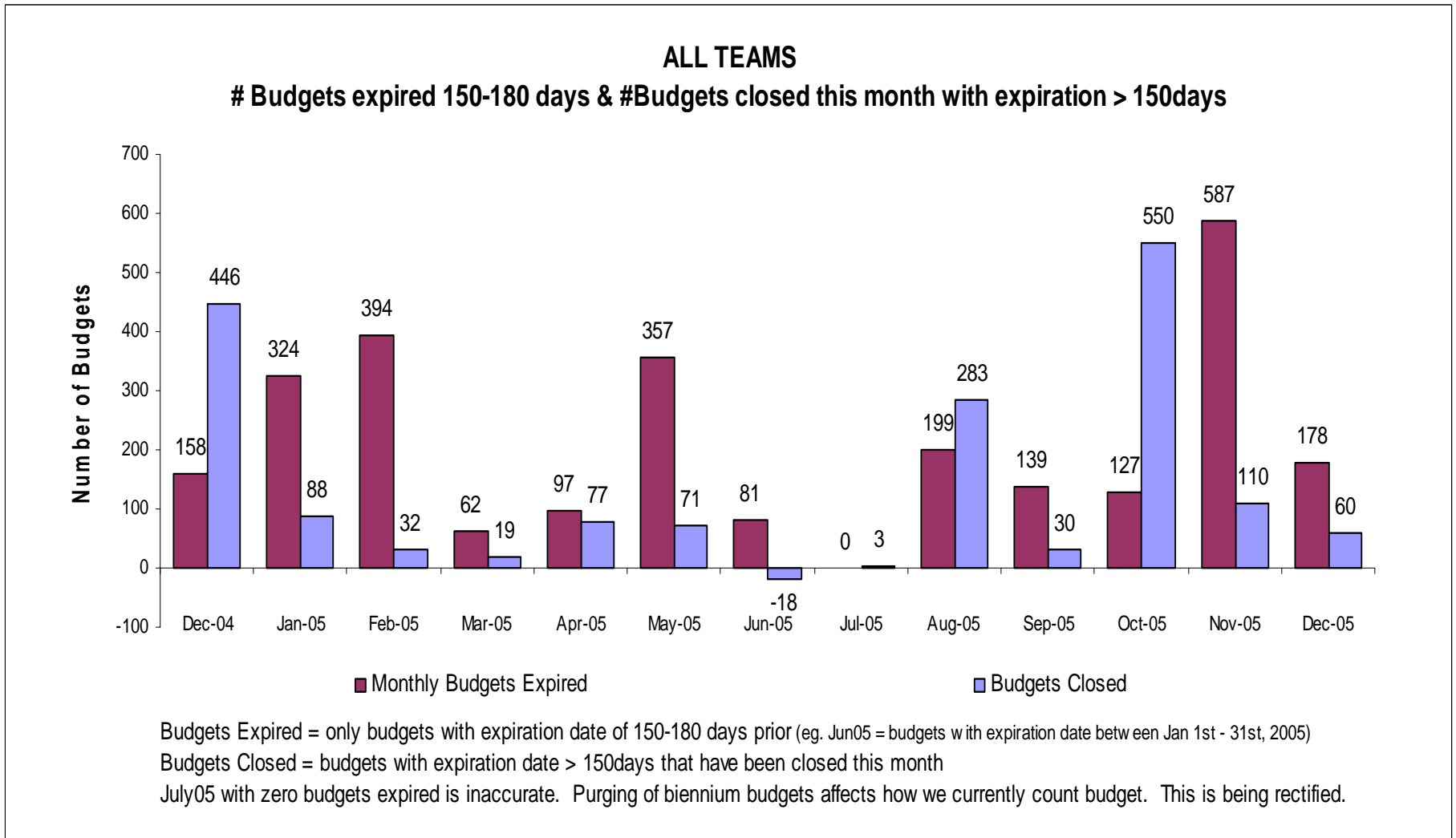
(2) REQUEST TO TRANSFER EXPENDITURES - RTE



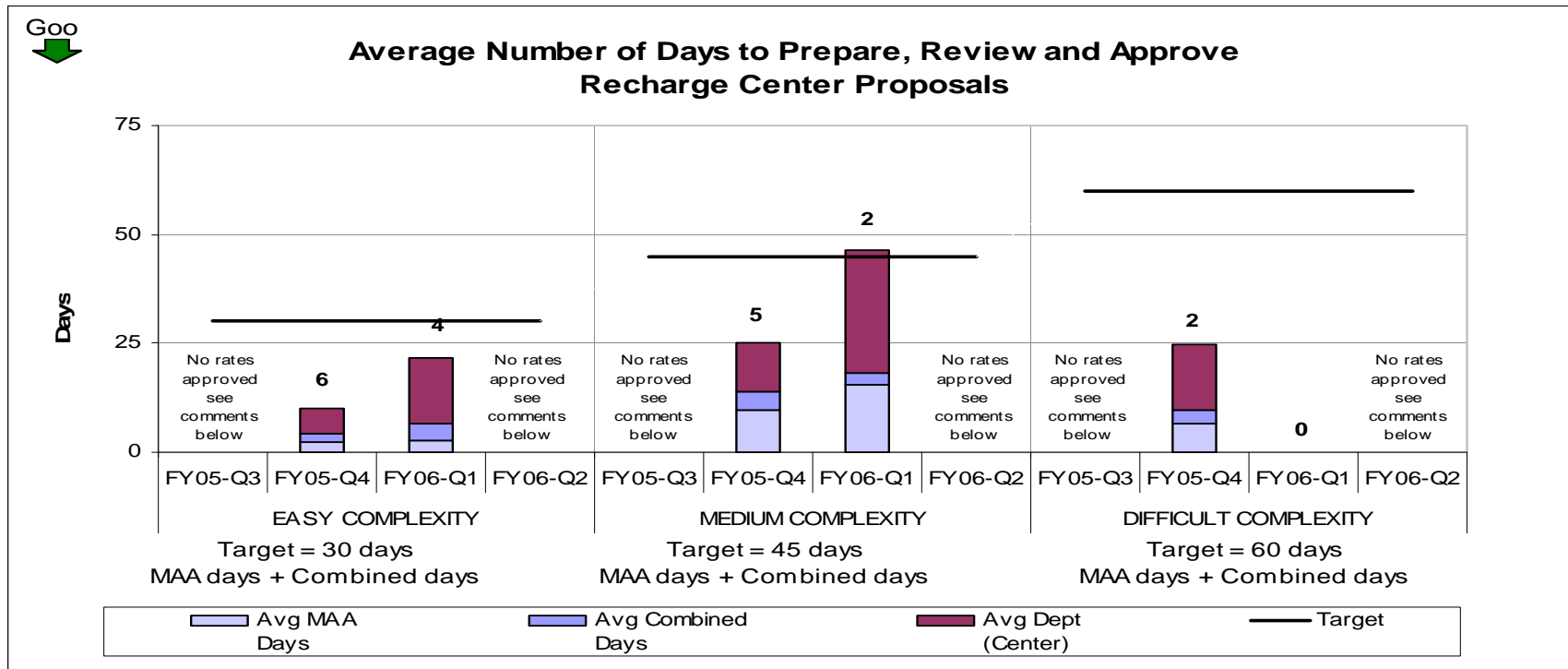
(3) CLOSINGS



(3) CLOSINGS



(4) RECHARGE CENTERS



COMMENTS:

FY05-Q3: No rates approved due to staff transition

FY06-Q2: No rates approved. Typically, all recharge proposals are centered on either a fiscal year or an academic year start, therefore Q2 will experience a very limited (commonly zero) level of proposal submissions. Proposals reviewed during Q206 will be reflected in the quarter in which they are approved.

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 in this graph; however the number of rates does affect the overall complexity of the proposal.

Classifying the complexity of rates is a subjective determination by the process owner, and is based upon:

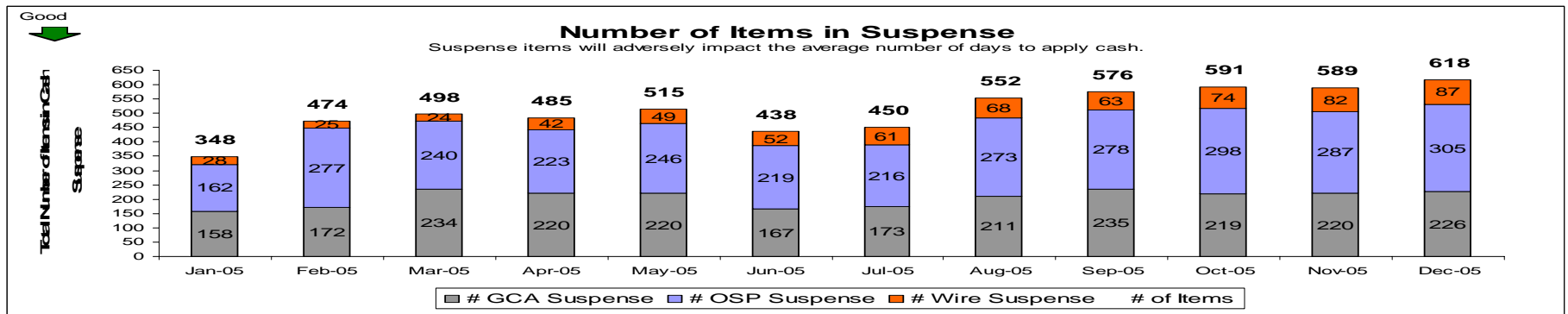
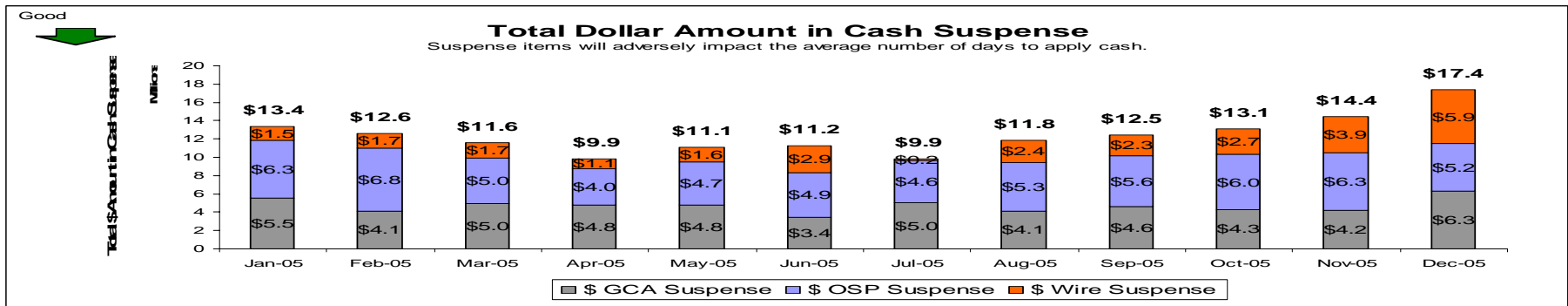
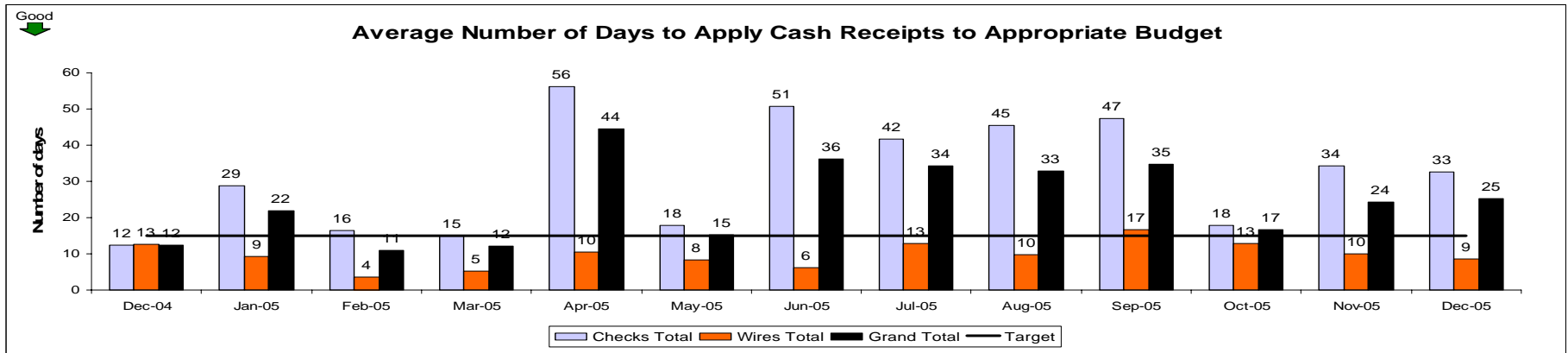
Number of internal rates within the proposal?

Reviewers level of experience / expertise on proposal preparation. Has the person preparing the proposal worked on it previously?

Is this proposal for a new or established center? Is this a University-wide center?

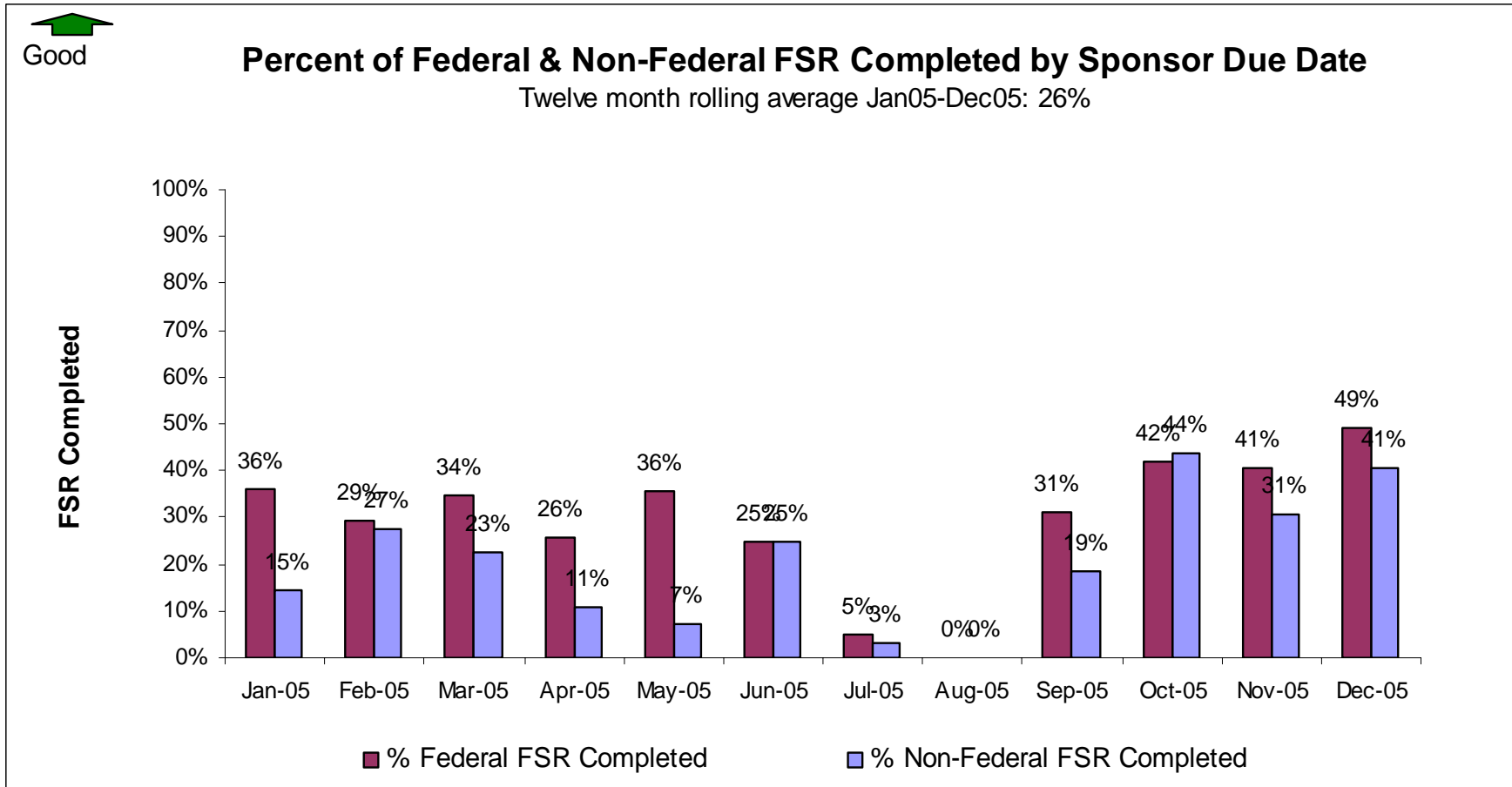
Are there significant changes from prior approved proposal?

(5) CASH APPLIED

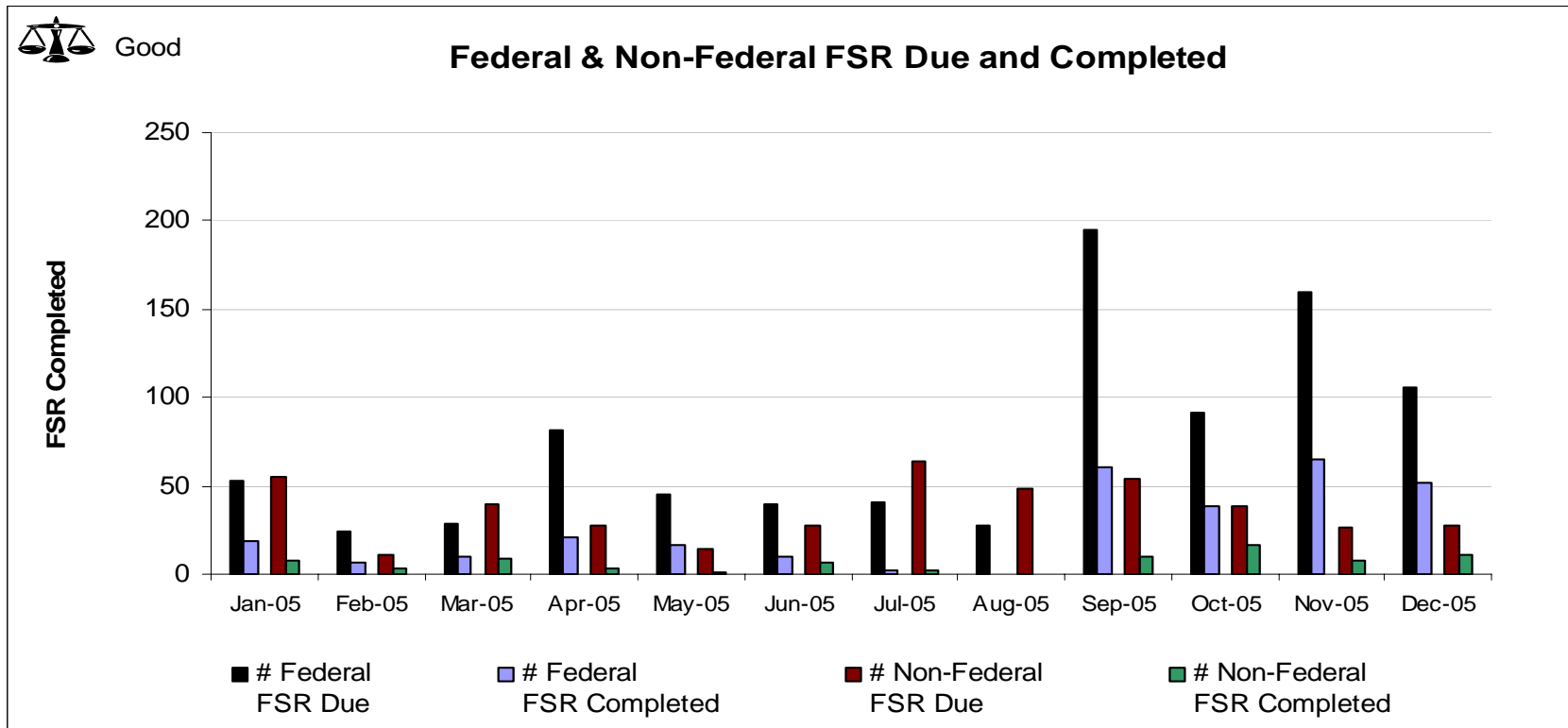


(6) FINANCIAL STATUS REPORTS – FSR

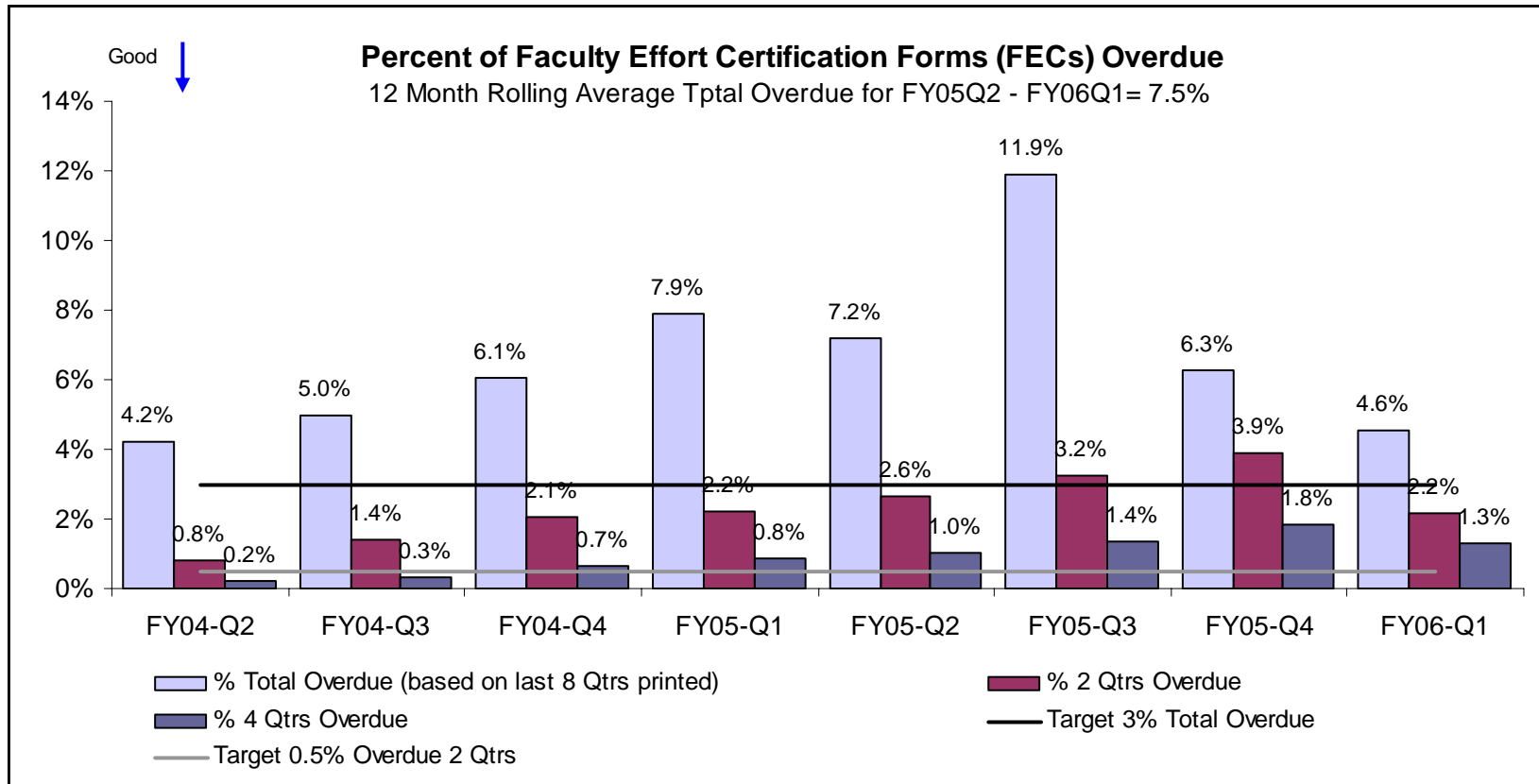
Percent of Federal and Non-Federal Completed by Due Date



(6) FINANCIAL STATUS REPORTS – FSR

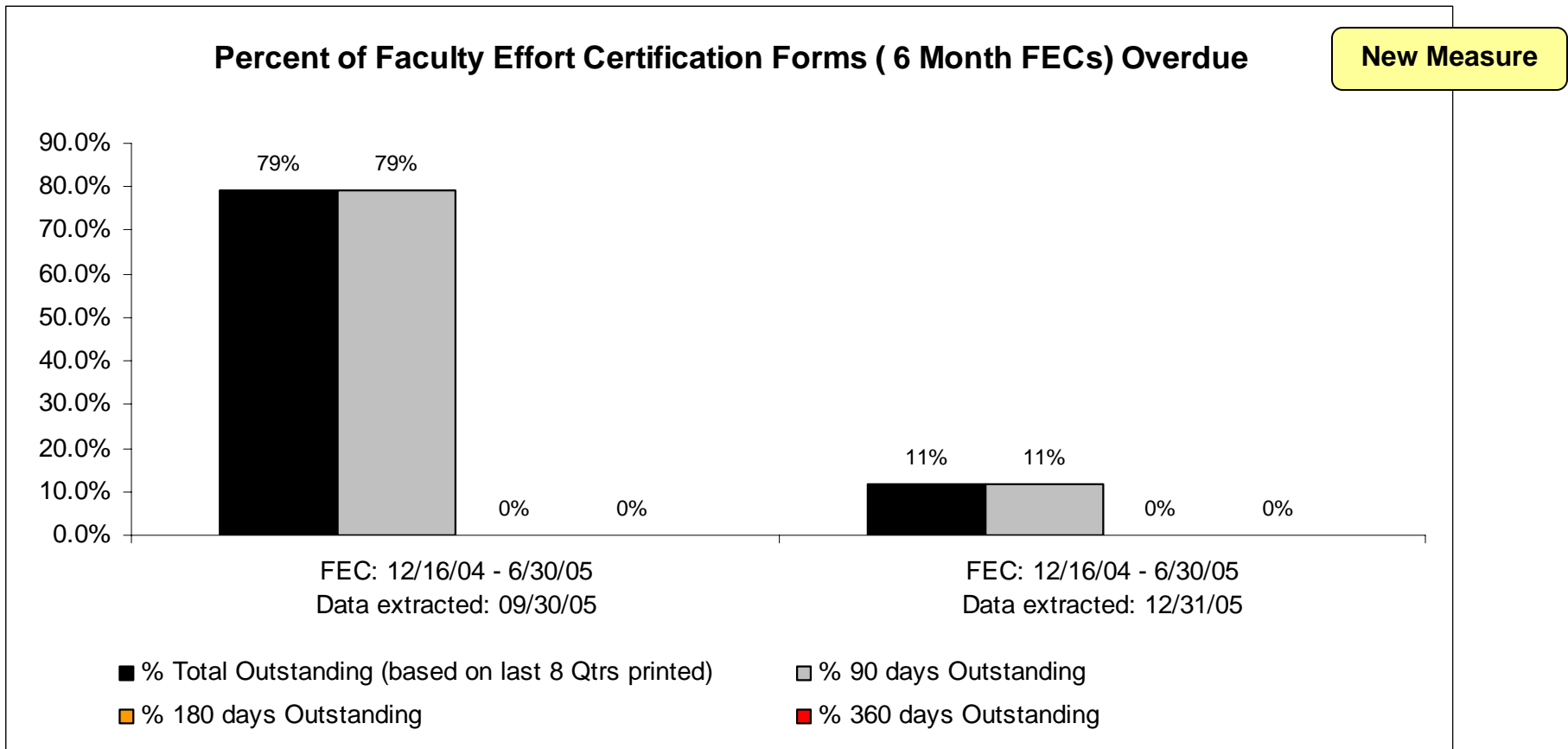


(7) FACULTY EFFORT CERTIFICATION (3 month) FEC

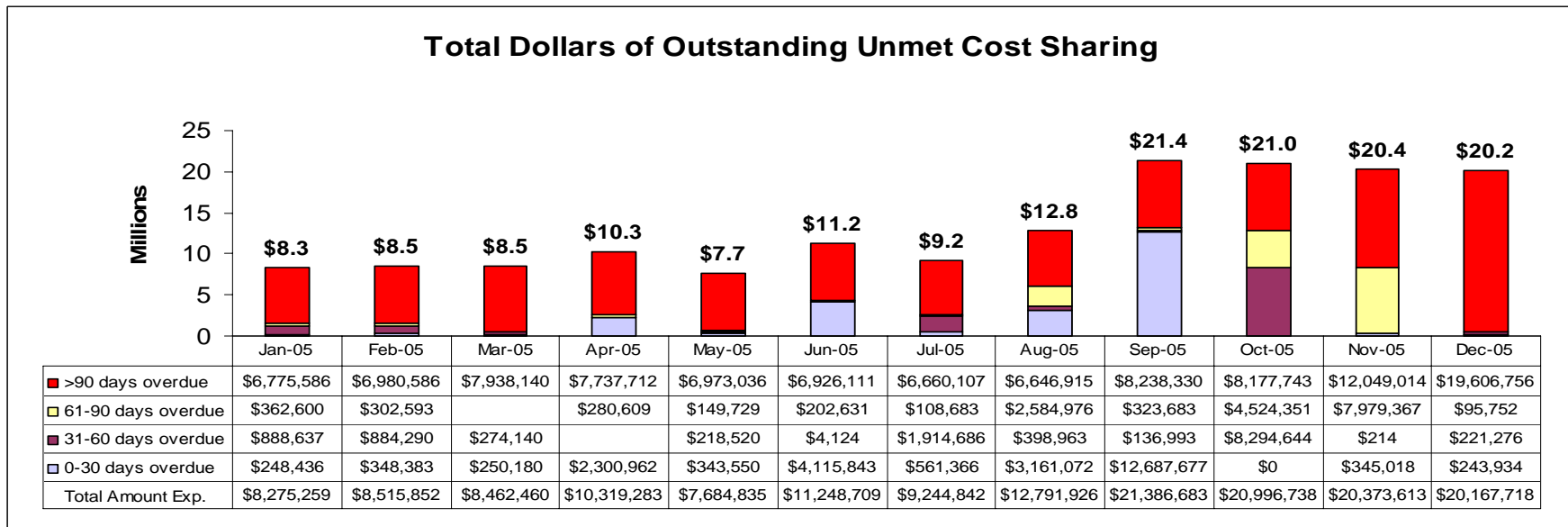
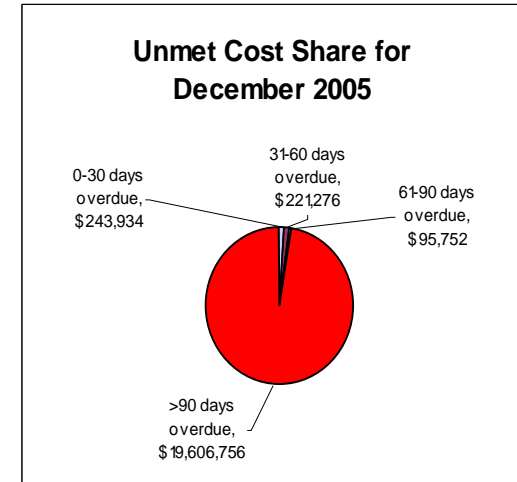
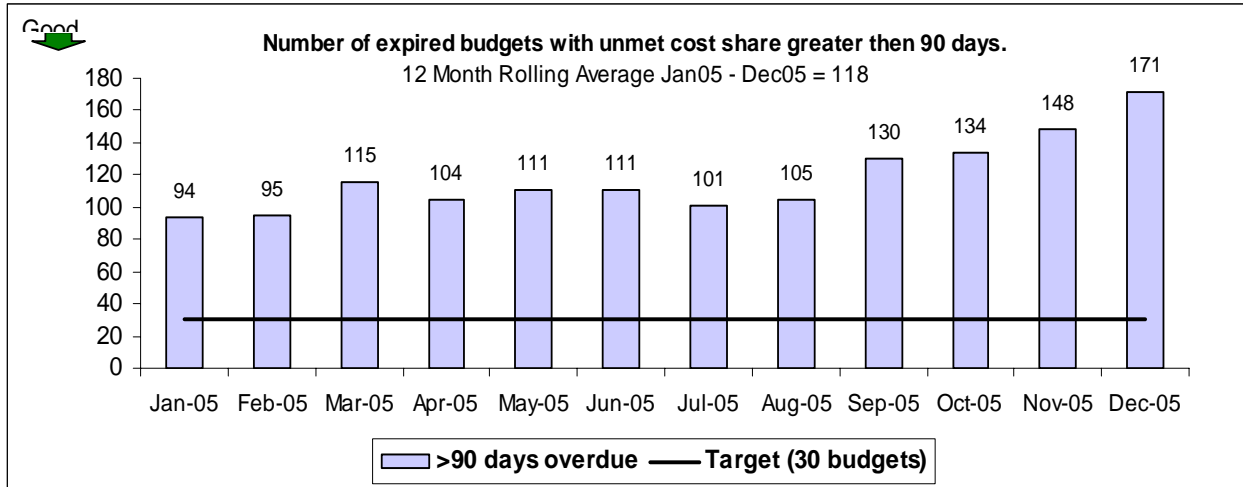


Note: Measurements for an academic quarter will not be available until the end of the following quarter (i.e. there is a 3 month lag).

(7) FACULTY EFFORT CERTIFICATION (6 month) FEC

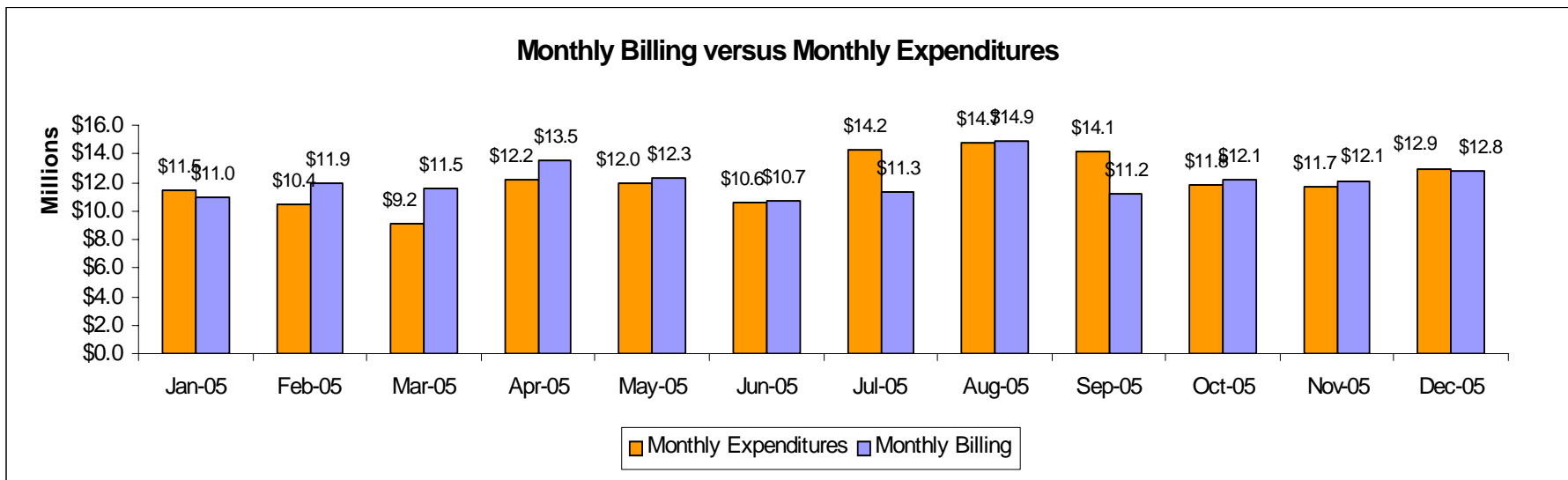
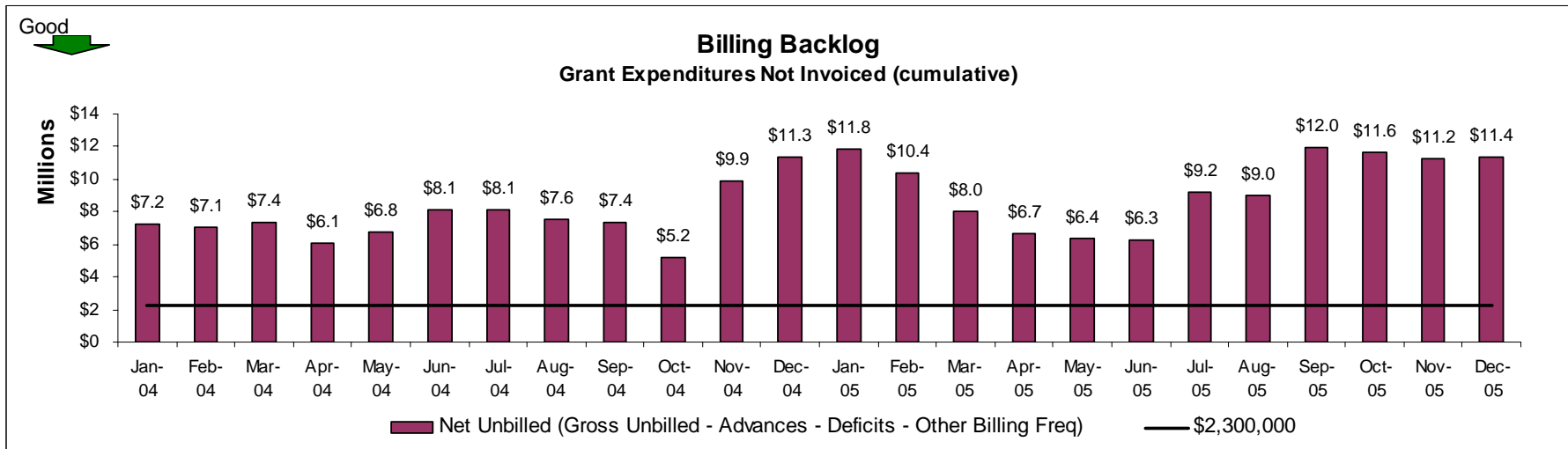


(8) COST SHARE – All Teams



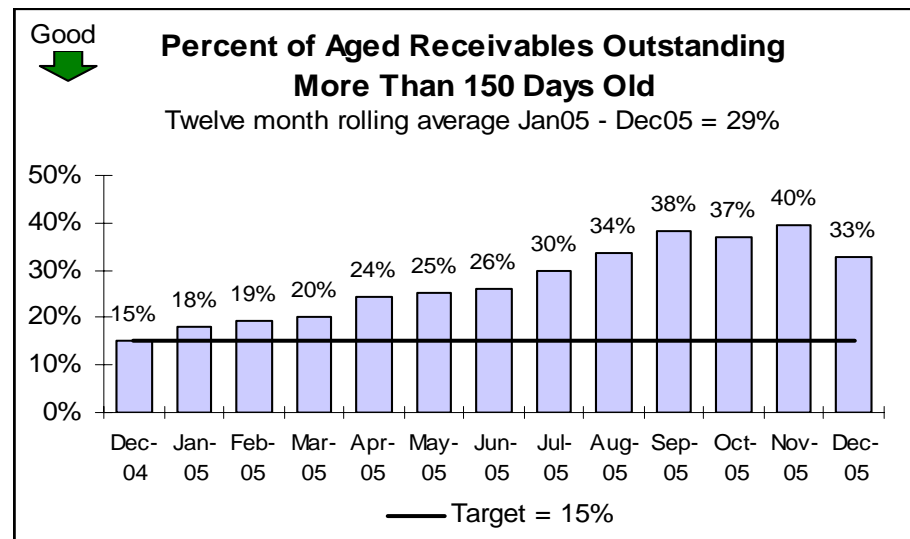
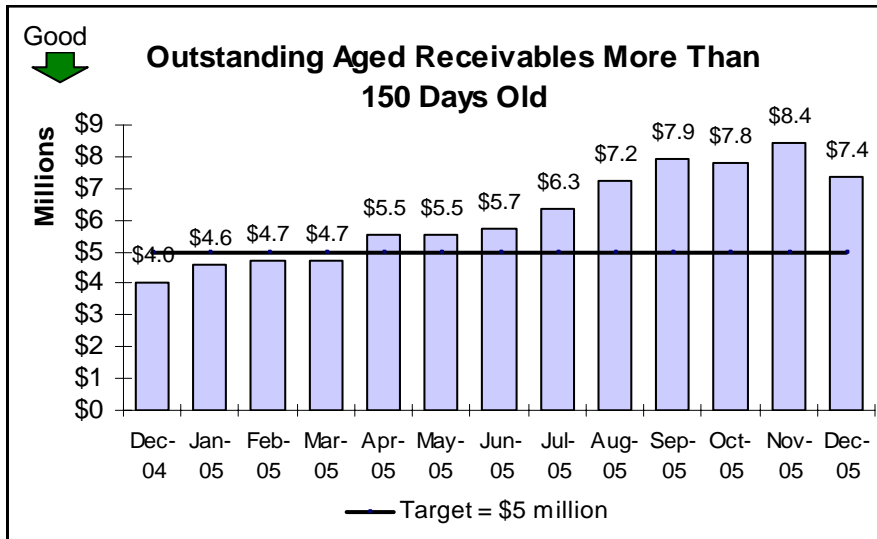
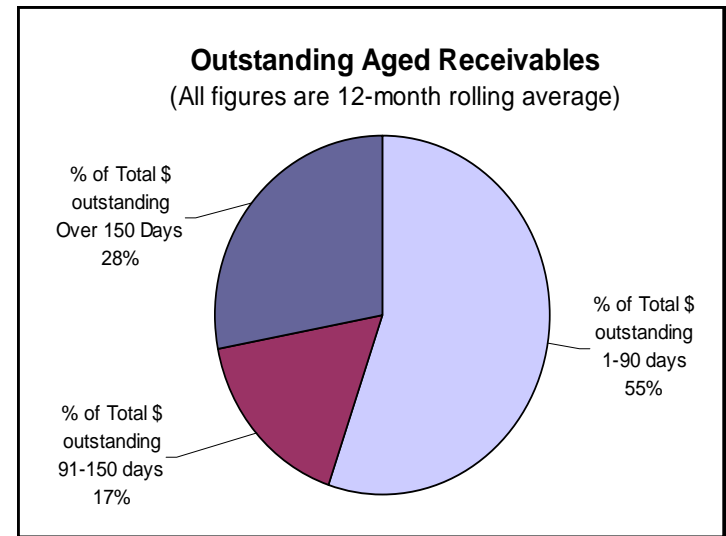
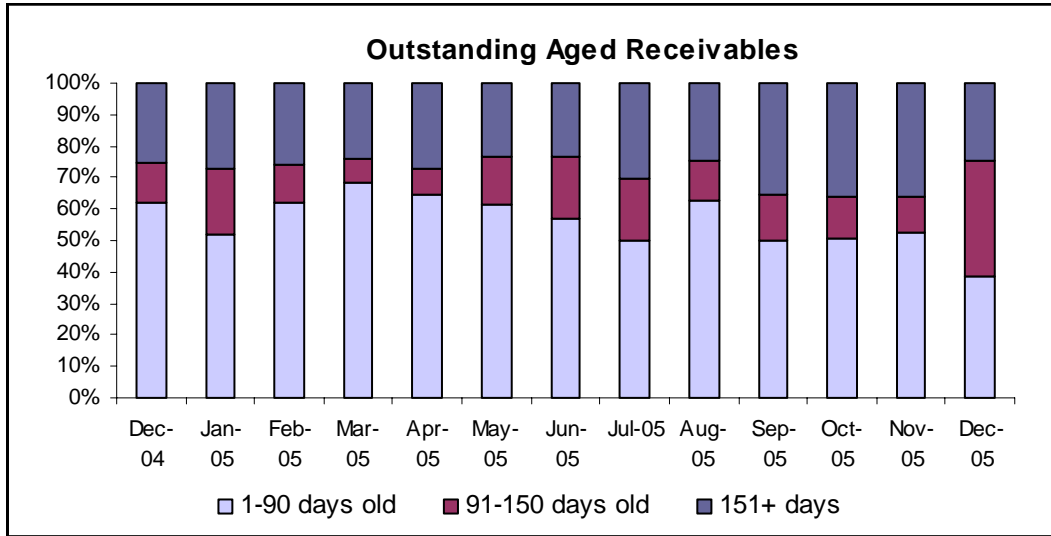
Note: Cost share includes committed and mandatory.

(9) BILLING



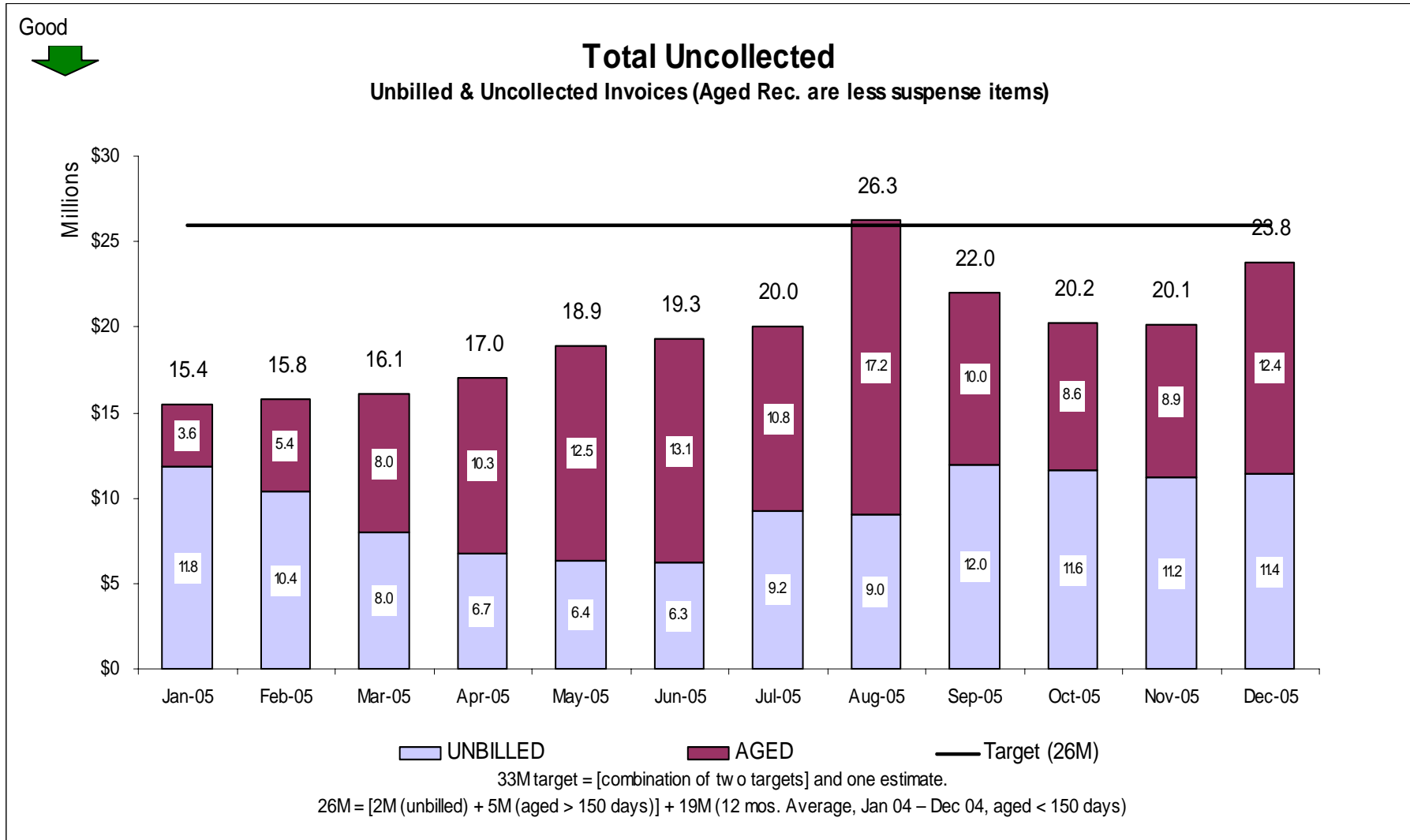
* Expenditures = Current monthly billing + change in cumulative unbilled

(10) AGED RECEIVABLES



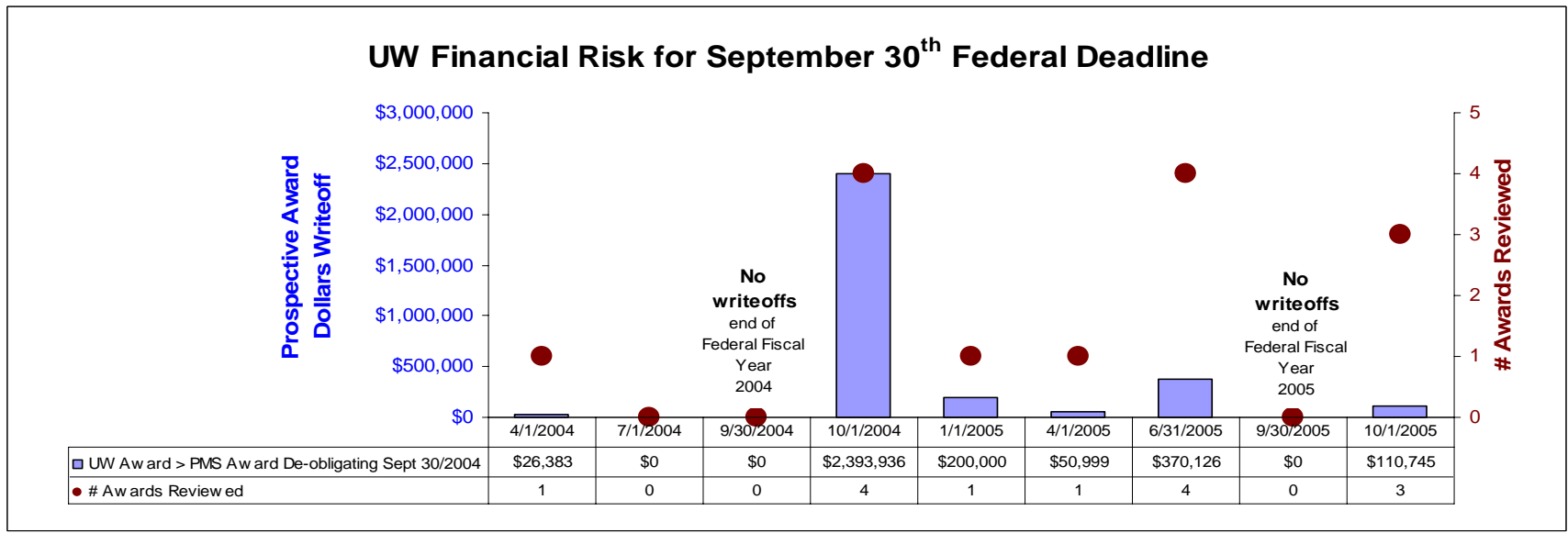
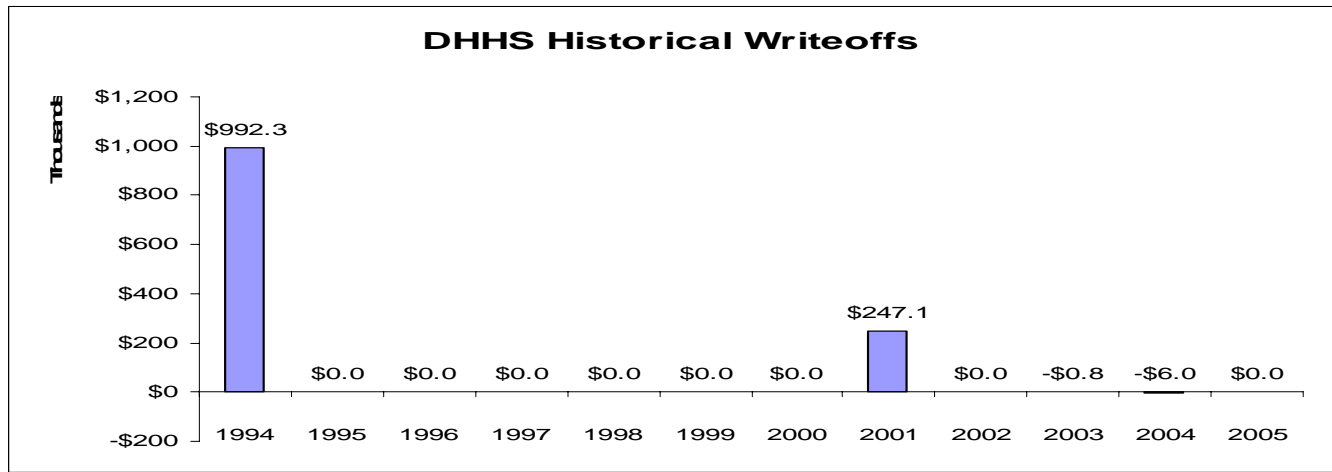
(11) TOTAL UNCOLLECTED

(Excludes cash suspense)



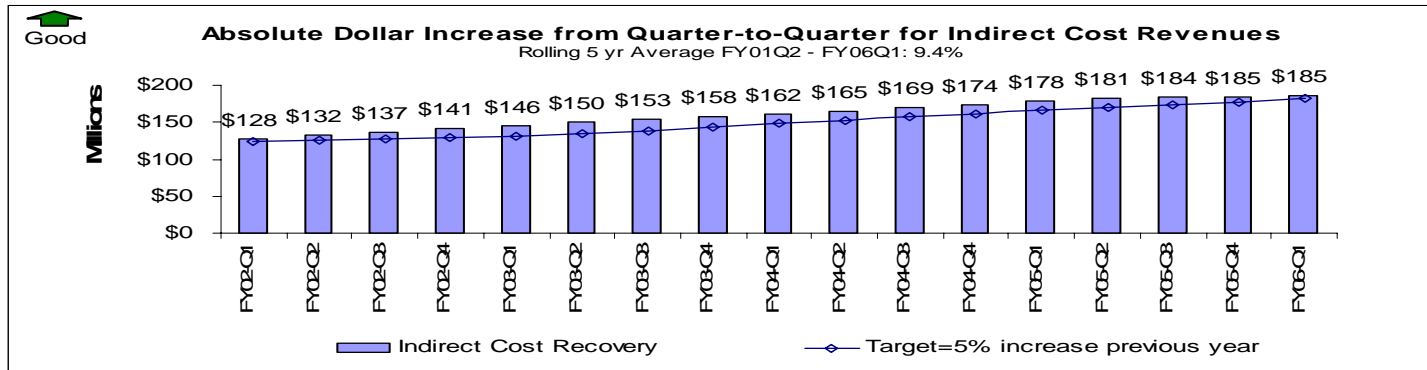
26M target = [combination of two targets] and one estimate.
 26M = [2M (unbilled) + 5M (aged > 150 days)] + 19M (12 mos. Average, Jul 02 – Jun 03, aged < 150 days)

(12) DEPARTMENT OF HEALTH & HUMAN SERVICES - DHHS

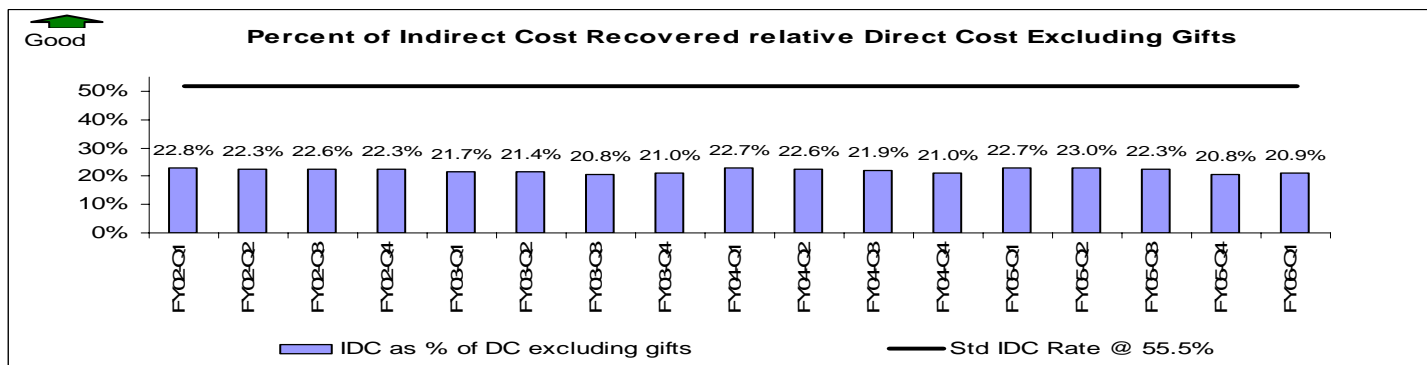
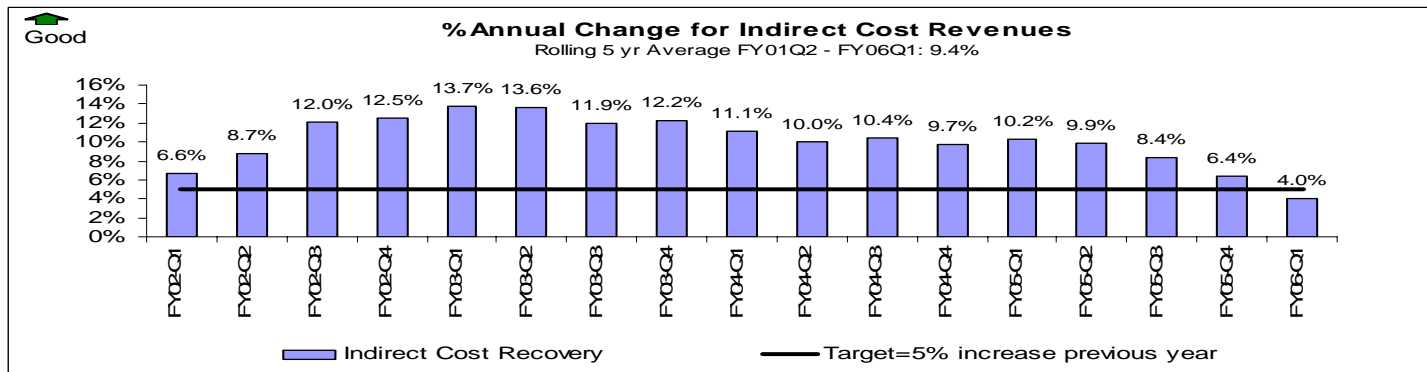


Risk = budgets that will de-obligate on Sept 30 where UW Award > NIH Payment Management System
 # Awards Reviewed = number of grants and contracts where UW award > PMS award

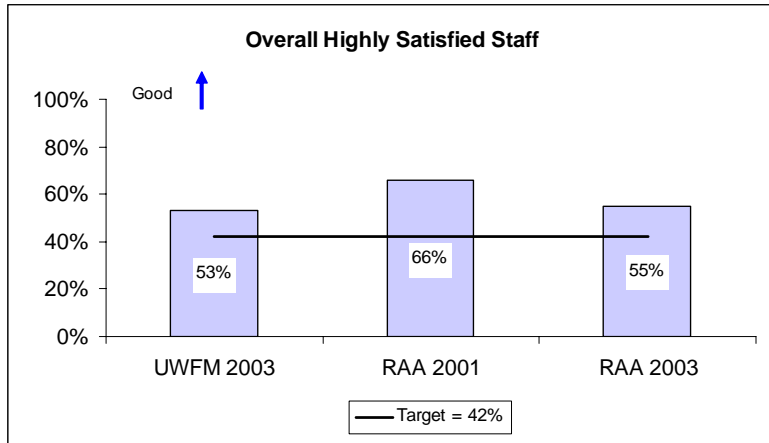
(13) FACILITIES & ADMINISTRATION (INDIRECT) COSTS



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

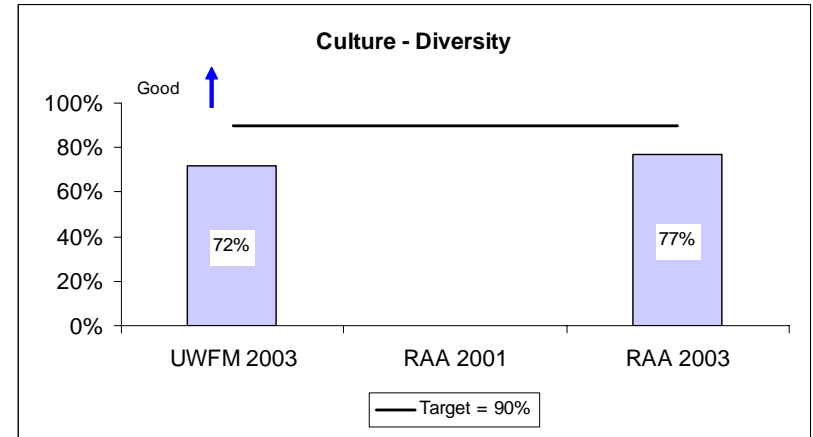


(14) EMPLOYEE SATISFACTION



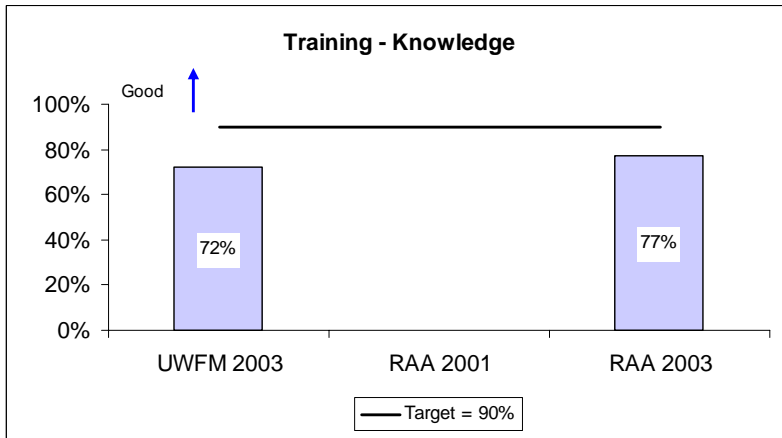
Source: 2003 RAA Employee Survey
Overall satisfaction of highly satisfied staff.

(15) CULTURE AND DIVERSITY



Source: 2003 RAA Employee Survey
I believe that making this organization more diverse will make the organization better overall.

(16) TRAINING AND KNOWLEDGE



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