Research Accounting & Analysis
University of Washington
Grant & Contract Accounting ? Management Accounting & Analysis
Operational Performance Dashboard

December 2003
FY 2004 Quarter 2 (October - December)

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:
Accurate Reporting
Timely Invoicing
Full Compliance
Ensure Faculty Effort Certification
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.

Change - FSR

Percent of Financial Status Reports (FSR) Completed by Sponsor Due Date
(12 Month Rolling Average = 68.5%)
### Customer Perspective

<table>
<thead>
<tr>
<th>Process</th>
<th>Measure</th>
<th>Current Output Measure</th>
<th>Target</th>
<th>Gap (Target-Output)</th>
<th>Process</th>
<th>Measure</th>
<th>Current Output Measure</th>
<th>Target</th>
<th>Gap (Target-Output)</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Budgets</td>
<td>1) Average number of days to setup New Budgets in GCS &amp; GCA. * †</td>
<td>14.5 (Dec 03)</td>
<td>13.0</td>
<td>1.5</td>
<td>Billing</td>
<td>11) Grant expenditures not invoiced. *</td>
<td>$6.5M (Dec 03)</td>
<td>$2.3M</td>
<td>$4.2M</td>
</tr>
<tr>
<td>Customer Satisfaction</td>
<td>2) 2003 Dean’s Report (UW SSA Report), Measures university support services based on value/importance of service and effectiveness of service.</td>
<td>Above UW Average (2003)</td>
<td>UW average</td>
<td>No gap</td>
<td>Aged Receivables</td>
<td>12) Percent of aged receivables outstanding more than 150 days overdue. †</td>
<td>20.3% (Dec 03)</td>
<td>15.0%</td>
<td>5.3%</td>
</tr>
<tr>
<td>RTEs</td>
<td>3) Number of days to process Request to Transfer Expenditures (RTEs) submitted by departments to GCA . †</td>
<td>4.6 (Dec 03)</td>
<td>4.0</td>
<td>0.6</td>
<td>DHHS Indirect Cost</td>
<td>13) Potential liability from DHHS Awards that are closing in the next 3 years. (A new measure under development)</td>
<td>$11.7 M (FY04-Q2)</td>
<td>$5.0 M</td>
<td>$6.7 M</td>
</tr>
<tr>
<td>Closings</td>
<td>4) Percent of budgets expired more than 150 days and not closed. †</td>
<td>25.5% (Dec 03)</td>
<td>20.0%</td>
<td>5.5%</td>
<td>F&amp;A Indirect Cost</td>
<td>14) Percent of dollar increase from year to year (fiscal) for indirect-cost recovery. Rolling 5-year average.*</td>
<td>9.7% (2003)</td>
<td>5.0%</td>
<td>No gap</td>
</tr>
<tr>
<td>Recharge Centers</td>
<td>5) Average number of days to prepare, review, and approve proposals. Three targets for three levels of rate complexity.</td>
<td>All three within target</td>
<td>30</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Web Pages</td>
<td>6) Percent of all Management Accounting and Analysis (MAA) WEB pages, links and major revisions completed</td>
<td>86.0% (FY04-Q2)</td>
<td>90.0%  by June '04</td>
<td>4.0%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Financial Perspective

<table>
<thead>
<tr>
<th>Process</th>
<th>Measure</th>
<th>Current Output Measure</th>
<th>Target</th>
<th>Gap (Target-Output)</th>
<th>Process</th>
<th>Measure</th>
<th>Current Output Measure</th>
<th>Target</th>
<th>Gap (Target-Output)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Applied</td>
<td>7) Percent of cash applied to budgets.</td>
<td>99.0% (Sept 03)</td>
<td>97.0%</td>
<td>No gap</td>
<td>Staff Satisfaction</td>
<td>15) 2003 UWFM Employee Survey Results &gt; Overall highly satisfied employees</td>
<td>55%</td>
<td>42%</td>
<td>13%</td>
</tr>
<tr>
<td>FSRs</td>
<td>8) Percent of final (and interim) Financial Status Reports (FSRs) completed within 90 days of budget expiration. †</td>
<td>68.5% (Dec 03)</td>
<td>85.0%</td>
<td>16.5%</td>
<td>Culture Diversity</td>
<td>15) 2003 UWFM Employee Survey Results &gt; Culture / Diversity</td>
<td>77%</td>
<td>90%</td>
<td>13%</td>
</tr>
<tr>
<td>FECs</td>
<td>9) Faculty Effort Certificates (FECs) overdue. †</td>
<td>3.8% (FY03-Q4)</td>
<td>3.0%</td>
<td>0.8%</td>
<td>Training</td>
<td>15) 2003 UWFM Employee Survey Results &gt; Training / Knowledge</td>
<td>77%</td>
<td>90%</td>
<td>13%</td>
</tr>
<tr>
<td>Cost Sharing</td>
<td>10) % Of budgets expired more than 90 days with unmet cost sharing. * † (NEW GRAPH)</td>
<td>33</td>
<td>30</td>
<td>3</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Measure is on FM Dashboard.  † Rolling 12-month average; all days are calendar days
#1 – New Budgets

**Number of Days to Setup New Budgets in GCS & GCA**

Receipt of Award at GCS to P.I. Notification by GCA, 12 month Rolling Average = 14.4 Days

**Number of Days to Setup New Budgets in GCA only**

NEA = “Notice to Establish Account.” The new account setup involves GCS & GCA. GCS sends NEA’s to GCA for new account setup. Note: Target adjusted (decreased one day) in April 03 & Sept. 03 are respectively due to increase in FTE and process improvement.
2003 Support Services Assessment report (SSA) entails interviewing all deans to record their opinions about the quality and effectiveness of UW central support services. The purpose of the assessment process is to look for improvement opportunities and indicators of progress. This measure is one of the indicators in the 2003 Dean’s report that compares RAA’s performance to the UW central support services average.
#3 – Request to Transfer Expenditures (RTEs)

## Number of Days to Process RTEs

(12 Month Rolling Average = 4.6 Days)

| Number of Days to Process RTEs | Dec-01 | Jan-02 | Feb-02 | Mar-02 | Apr-02 | May-02 | Jun-02 | Jul-02 | Aug-02 | Sep-02 | Oct-02 | Nov-02 | Dec-02 | Jan-03 | Feb-03 | Mar-03 | Apr-03 | May-03 | Jun-03 | Jul-03 | Aug-03 | Sep-03 | Oct-03 | Nov-03 | Dec-03 |
|-------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Good                          | 2      | 5      | 7      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      | 1      |
| Total Days                    | 11     | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      | 5      |

## Total Number of RTEs per Month

| Total Number of RTEs per Month | Dec-01 | Jan-02 | Feb-02 | Mar-02 | Apr-02 | May-02 | Jun-02 | Jul-02 | Aug-02 | Sep-02 | Oct-02 | Nov-02 | Dec-02 | Jan-03 | Feb-03 | Mar-03 | Apr-03 | May-03 | Jun-03 | Jul-03 | Aug-03 | Sep-03 | Oct-03 | Nov-03 | Dec-03 |
|--------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Total Days                     | 357    | 367    | 409    | 644    | 619    | 572    | 529    | 443    | 661    | 681    | 598    | 555    | 594    | 497    | 543    | 658    | 727    | 510    | 528    | 648    | 369    | 369    |        |

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

RTE's: Is used by departments to move an expenditure to or from a grant, contract, or gift budget and/or to Change the object code of an expenditure on a grant, contract, or gift budget.
#4 – Closings

Percent of Budgets Expired More Than 150 Days and Not Closed
(12 Month Rolling Average = 25.5%)

Number of Budgets Expired More Than 150 Days and Not Closed
#5 – Recharge Centers

Average Number of Days to Prepare, Review and Approve Recharge Center Proposals

<table>
<thead>
<tr>
<th>Complexity of Rate Proposals by Fiscal Quarter</th>
<th>Days</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY04-Q1 Easy</td>
<td>2</td>
</tr>
<tr>
<td>FY04-Q2 Easy</td>
<td>4</td>
</tr>
<tr>
<td>FY04-Q3 Easy</td>
<td>4</td>
</tr>
<tr>
<td>FY04-Q4 Easy</td>
<td>6</td>
</tr>
<tr>
<td>FY04-Q1 Medium</td>
<td>0</td>
</tr>
<tr>
<td>FY04-Q2 Medium</td>
<td>3</td>
</tr>
<tr>
<td>FY04-Q3 Medium</td>
<td>0</td>
</tr>
<tr>
<td>FY04-Q4 Medium</td>
<td>0</td>
</tr>
</tbody>
</table>

Note: The number of rates is represented on top of each bar graph
#6 – MAA Web Pages

Percent of All MAA Web Pages, Links and Major Revisions Completed

- Target = 90% of Web Pages Completed by End of 2004

Graph showing the percentage of MAA web pages completed over different quarters from FY02-Q1 to FY04-Q2.
#7 – Cash Applied

### Percent Of Cash Applied to Budgets (need a more intuitive title)

- **Sep-02**: 99%
- **Dec-02**: 98%
- **Mar-03**: 91%
- **Jun-03**: 99%
- **Sep-03**: 100%

### Percent of Total Cash Received in Quarter That is Applied By End of 1st Month Following End of Quarter

- **Sep-02**: 99%
- **Dec-02**: 99%
- **Mar-03**: 98%
- **Jun-03**: 100%
- **Sep-03**: 99%

- **Target = 97%**
#8 – Financial Status Reports (FSRs)

## Percent of Financial Status Reports Completed by Sponsor Due Date

(12 Month Rolling Average = 68.5%)

| Month       | Dec-01 | Jan-02 | Feb-02 | Mar-02 | Apr-02 | May-02 | Jun-02 | Jul-02 | Aug-02 | Sep-02 | Oct-02 | Nov-02 | Dec-02 | Jan-03 | Feb-03 | Mar-03 | Apr-03 | May-03 | Jun-03 | Jul-03 | Aug-03 | Sep-03 | Oct-03 | Nov-03 | Dec-03 |
|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Percent     | 47%    | 60%    | 59%    | 80%    | 65%    | 64%    | 67%    | 86%    | 67%    | 54%    | 59%    | 54%    | 54%    | 58%    | 85%    | 76%    | 77%    | 89%    | 57%    | 63%    | 65%    |        |
| Status      | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   | Good   |        |

Target = 85%

## Federal and Non-Federal FSRs Completed by Sponsor Due Date

- Letter of Credit Interim & Final Combined
- Non-Letter of Credit Interim & Final Combined
#9 – Faculty Effort Certification (FECs)

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

% of Faculty Effort Certification Forms (FECs) overdue
(12 Month Rolling Average = 3.8%)

Target = % of FECs Overdue by 2 Qtrs to .5% by 2005
Target = % of Total FECs Overdue to 3.0% by 2005

Good
#10 – Cost Share

**Number of budgets with unmet cost share greater than 90 days.**
Rolling Average = 33
Convert to 12 month rolling average in June 04

<table>
<thead>
<tr>
<th></th>
<th>Jul-03</th>
<th>Aug-03</th>
<th>Sep-03</th>
<th>Oct-03</th>
<th>Nov-03</th>
<th>Dec-03</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt;90 days overdue</td>
<td>31</td>
<td>29</td>
<td>39</td>
<td>34</td>
<td>32</td>
<td>45</td>
</tr>
<tr>
<td>Target (30 budgets)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Unmet Cost Share for the Month of December 2003**

- $11,877
- $623,450
- $1,709,571
- $8,133,448

**Total Number of Expired Budgets with Unmet Cost Sharing**

<table>
<thead>
<tr>
<th></th>
<th>Jul-03</th>
<th>Aug-03</th>
<th>Sep-03</th>
<th>Oct-03</th>
<th>Nov-03</th>
<th>Dec-03</th>
</tr>
</thead>
<tbody>
<tr>
<td>&gt;90 days overdue</td>
<td>31</td>
<td>29</td>
<td>39</td>
<td>34</td>
<td>32</td>
<td>45</td>
</tr>
<tr>
<td>61-90 days overdue</td>
<td>1</td>
<td>15</td>
<td>2</td>
<td>10</td>
<td>9</td>
<td>2</td>
</tr>
<tr>
<td>31-60 days overdue</td>
<td>18</td>
<td>3</td>
<td>15</td>
<td>22</td>
<td>15</td>
<td>6</td>
</tr>
<tr>
<td>0-30 days overdue</td>
<td>5</td>
<td>23</td>
<td>30</td>
<td>4</td>
<td>3</td>
<td>22</td>
</tr>
<tr>
<td>Total # Exp.</td>
<td>55</td>
<td>70</td>
<td>86</td>
<td>70</td>
<td>59</td>
<td>75</td>
</tr>
</tbody>
</table>

Note: Cost share includes committed and mandatory.
#11 – Billing

### Billing -- December 2003

<table>
<thead>
<tr>
<th></th>
<th>Expenditures (in millions)</th>
<th>Billed (in millions)</th>
<th>Difference (in millions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scheduled Payment Budgets</td>
<td>$138.64</td>
<td>$229.62</td>
<td>$90.98</td>
</tr>
<tr>
<td>Scheduled Invoice Budgets</td>
<td>$226.06</td>
<td>$226.89</td>
<td>$0.83</td>
</tr>
<tr>
<td>Cost Reimbursable and Fixed Price Budgets</td>
<td>$360.78</td>
<td>$356.90</td>
<td>$(3.88)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$725.48</strong></td>
<td><strong>$813.41</strong></td>
<td><strong>$87.93</strong></td>
</tr>
</tbody>
</table>

### Unbilled Cost Reimbursable Expenditures -- Current Month

- Deficits: $2,225,90
- Avg. Advance: $500,00
- Other Billing Freq.: $0
- Net Unbilled: $6,516,98

### Annual Lost Interest on Cost Reimbursable Expenditures

**Annual Lost Interest on Unbilled Portion:**
- 12 month rolling average: $8,705,142 (5%)
  - $435,257

**Annual Lost Interest on Current Month Billing:**
- (if accounts billed 10 days faster each month): $8,125,801 (5%)
  - $133,575

**Grand Total -- Lost Interest**: $568,832
Grant Expenditures Not Invoiced (cumulative)

Target = $2.3 million
#12 – Aged Receivables

### Outstanding Aged Receivables

- **1-90 days old**
- **91-150 days old**
- **151+ days**

### Outstanding Aged Receivables (Rolling 12-month average)

- **Over 150 Days**
  - 24%
- **91-150 Days**
  - 11%
- **1-90 days**
  - 65%

### Outstanding Aged Receivables More Than 150 Days Old

- **Target = $5 million**

### Percent of Aged Receivables Outstanding More Than 150 Days Old

- **Target = 15%**

Good

- 21% 22% 23% 26% 25% 20% 19% 15% 16% 14% 23% 18% 22%
#13 – DHHS

Potential Liability from DHHS Awards that are Closing in the Next 3 Years
(Potential Liability Expressed as a Percentage)

- FY02-Q3: 30%
- FY02-Q4: 32%
- FY03-Q1: 39%
- FY03-Q2: 23%
- FY03-Q3: 28%
- FY03-Q4: 29%
- FY04-Q1: 32%
- FY04-Q2: 29%

- Percentage Based on Number of Budgets
- Percentage Based on Award Dollars

Potential Liability from DHHS Awards that are Closing in the Next 3 Years
(Potential Liability Expressed in Dollars)

- FY02-Q3: $20.2
- FY02-Q4: $27.6
- FY03-Q1: $26.6
- FY03-Q2: $14.2
- FY03-Q3: $14.2
- FY03-Q4: $15.1
- FY04-Q1: $6.9
- FY04-Q2: $11.7

- Target = $5 Million

- 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

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#14 – F&A Indirect Cost

**Percent of Dollar Increase from Year-to-Year for Indirect Cost Revenues**

(Rolling 5 yr Average 9.7%)

![Graph showing percent increase from year to year for indirect cost revenues.](image)

- **Target - 5% increase from previous year**

**Buildings with Room Listing Not Complete for the F&A Rate Proposal by Percent Needing Investigation and Number of Incomplete Room Lists**

![Graph showing percent and number of buildings with incomplete room lists.](image)

- **% of Buildings Needing Investigation**
- **# of Buildings With Incomplete Room Lists**

Research Accounting and Analysis
#15 – 2003 Highly Satisfied Employees

Overall Highly Satisfied Staff

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

UWFM: 53%
RAA 2001: 66%
RAA 2003: 55%

Target = 42%
I believe that making this organization more diverse will make the organization better overall.
#17 – 2003 Training - Knowledge

Source: 2003 RAA Employee Survey

I have the training I need to create and share knowledge