Operational Performance Dashboard for June 2003
Quarter 3 FY 2003 (April - June 2003)

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:
- Reporting
- Invoicing
- Compliance
- Cash Management
- Recharge Accounting Oversight
- Develop and Negotiate Indirect Cost Rates (F&A)

For questions about this report, contact Sun Yoon, Grant & Contract Accounting, sky@u.washington.edu
Grant & Contract Accounting

**National Benchmark**

- **UW**
- **Mean**
- **Median**

Post-Award Administrative Cost per Active Project FY 2000

**Efficiency**

- Hours Required to Manage One Budget, FY 1990-2002

**Customer Satisfaction**

- **Accuracy**
- **Timeliness**
- **Professionality**

Customer Satisfaction Survey – 1999

**Change**

- Percentage of Grants Expired for more than 180 Days and Not Closed

9/16/2003
### Operational Performance Dashboard for Quarter 3 Fiscal Year 03 (June 2003)

#### Customer Perspective

<table>
<thead>
<tr>
<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 from receipt of award in GCS to notification of budget number received by Principal Investigator from GCA. * †</td>
<td>13.0 (June 03)</td>
<td>13.0</td>
<td>No gap</td>
</tr>
<tr>
<td>Customer</td>
<td>Satisfaction Survey (measured in ref. to a possible 4.0 average for all areas surveyed); next survey results due in mid 2003</td>
<td>3.0 (1999)</td>
<td>3.2</td>
<td>0.2</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>3.6 (June 03)</td>
<td>4.0</td>
<td>No gap</td>
</tr>
<tr>
<td>Closings</td>
<td>4) Percent of budgets expired more than 150 days and not closed. †</td>
<td>27.7% (June 03)</td>
<td>20.0%</td>
<td>7.7%</td>
</tr>
<tr>
<td>Recharge</td>
<td>Centers</td>
<td>See Graph</td>
<td>See Graph</td>
<td>See Graph</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>67.0% (Qtr4-03)</td>
<td>90.0% by June ’04</td>
<td>23.0%</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>
</tr>
</thead>
<tbody>
<tr>
<td>Billing</td>
<td>11) Unbilled cost reimbursable expenditures as a percentage of monthly cost reimbursable expenditures.*</td>
<td></td>
<td></td>
<td>No gap</td>
</tr>
<tr>
<td>Aged Receivables</td>
<td>12) Percent of aged receivables outstanding more than 150 days overdue. †</td>
<td></td>
<td></td>
<td>No gap</td>
</tr>
<tr>
<td>DHHS</td>
<td>13) Potential liability from DHHS Awards that are closing in the next 3 years.</td>
<td></td>
<td></td>
<td>No gap</td>
</tr>
<tr>
<td>F&amp;A Indirect Cost</td>
<td>14) Percent of dollar increase from year to year (fiscal) for indirect-cost recovery *</td>
<td></td>
<td></td>
<td>No gap</td>
</tr>
</tbody>
</table>

#### Internal Business Process Perspective

<table>
<thead>
<tr>
<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>89.0% (Qtr2-03)</td>
<td>97.0%</td>
<td>No gap</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>64.6% (June 03)</td>
<td>85.0%</td>
<td>20.4%</td>
</tr>
<tr>
<td>FECs</td>
<td>9) Faculty Effort Certificates (FECs) overdue. †</td>
<td>2.8% (June 03)</td>
<td>3.0%</td>
<td>No gap</td>
</tr>
<tr>
<td>Cost-Share</td>
<td>10) % Of budgets expired more than 90 days with unmet cost sharing. * †</td>
<td>33.3% (June 03)</td>
<td>20.0%</td>
<td>13.3%</td>
</tr>
</tbody>
</table>

#### Learning and Growth Perspective

<table>
<thead>
<tr>
<th>Process</th>
<th>Measure</th>
<th>Current Output Measure</th>
<th>Target</th>
<th>Gap (Target-Output)</th>
</tr>
</thead>
<tbody>
<tr>
<td>EDPs</td>
<td>15) % Of staff with active EDPs</td>
<td></td>
<td></td>
<td>No gap</td>
</tr>
<tr>
<td>Employee</td>
<td>Satisfaction</td>
<td></td>
<td></td>
<td>No gap</td>
</tr>
<tr>
<td>FSRs</td>
<td>16) Employee Satisfaction (next survey in 2003); points possible: 5.0</td>
<td></td>
<td></td>
<td>No gap</td>
</tr>
</tbody>
</table>

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

Number of Days from Receipt of Award to PI Notification
(12 Month Rolling Average = 13.0 Days)

Avg. Number of Days in New Account Setup Process - Award through PI Notification

NEA = “Notice to Establish Account.” The NEA is sent by Grant & Contract Services to the New Accounts section of GCA.
Note: Data relates to grants only, since July 2001.
Output Measure #2 – Customer Satisfaction

1999 Customer Satisfaction Survey

- **Accuracy**: 3.13
- **Timeliness**: 2.84
- **Professionalism**: 3.04

Target = 3.2 for 2002
Output Measure #3 – Request to Transfer Expenditures (RTEs)

Number of Days to Process RTEs
(12 Month Rolling Average = 3.6 Days)

Total Number of RTEs per Month

Note: Materiality level changed from $0 to $250 for total deficits or total cash in March 2002.
Output Measure #4 – Closings

Percent of Budgets Expired More Than 150 Days and Not Closed
(12 Month Rolling Average = 27.7%)

Number of Budgets Expired More Than 150 Days and Not Closed
Target = 1250 Budgets
Output Measure #5 – Recharge Centers

Average Number of Days from Rate Submission to Approval for Recharge Center Proposals
(July 2001 - June 2003)

- Good

Number of Rates

<table>
<thead>
<tr>
<th>Number of Calendar Days</th>
<th>Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-2 (17 Proposals)</td>
<td>17</td>
</tr>
<tr>
<td>3-5 (15 Proposals)</td>
<td>62</td>
</tr>
<tr>
<td>6-20 (14 Proposals)</td>
<td>46</td>
</tr>
<tr>
<td>&gt;20 (7 Proposals)</td>
<td>73</td>
</tr>
</tbody>
</table>

Target = 46
Target = 62
Target = 73

Number of Rates

Avg # of Days
Output Measure #6 – Web Pages

Percent of All Web Pages, Links and Major Revisions Completed

- Qtr 4-01: 1%
- Qtr 1-02: 5%
- Qtr 2-02: 8
- Qtr 3-02: 19%
- Qtr 4-02: 46%
- Qtr 1-03: 46%
- Qtr 2-03: 53%
- Qtr 3-03: 53%
- Qtr 4-03: 56%

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

Good
Output Measure #7 – Cash Applied

Percent Of Cash Applied to Budgets

- Mar-02: Checks 97%, EFT 99%, LOCs 100%
- Jun-02: Checks 98%, EFT 100%, LOCs 99%
- Sep-02: Checks 95%, EFT 100%, LOCs 96%
- Dec-02: Checks 94%, EFT 98%, LOCs 100%
- Mar-03: Checks 91%, EFT 100%, LOCs 100%

Target = 97%

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

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

Target = 97%
Output Measure #8 – Financial Status Reports (FSRs)

Percent of Financial Status Reports Completed by Sponsor Due Date
(12 Month Rolling Average = 64.6%)

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
Output Measure #9 – Faculty Effort Certification (FECs)

Note: Measurements for an academic quarter are not available until the end of the following quarter.
Output Measure #10 – Cost Share

Budgets Requiring Cost Share with Unmet Cost Share 90 Days after Expiration

- May-03: 23.5% of Budgets
- Jun-03: 33.3% of Budgets

Number of Budgets with Unmet Cost Share 90 Days after Expiration

- Target = 20%

Total Number of Expired Budgets with Unmet Cost Share and Total Dollar Amount of Unmet Cost Share

- May-03: 38
- Jun-03: 61
- Total Cost Share: $3,792,684
- Total Dollar Amount: $5,076,184

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

### Billing – June 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>$200.78</td>
<td>$301.55</td>
<td>$100.77</td>
</tr>
<tr>
<td>Scheduled Invoice Budgets</td>
<td>$268.02</td>
<td>$270.69</td>
<td>$2.67</td>
</tr>
</tbody>
</table>

### Annual Lost Interest on Cost Reimbursable Expenditures

#### Annual Lost Interest on Unbilled Portion:
12 month rolling average: $9,836,253 (5%)

#### Annual Lost Interest on Current Month Billing:
(if accounts billed 10 days faster each month): $9,288,516 (5%)

#### Annual Lost Interest on Cost Reimbursable Expenditures:

- Deficits: $1,689,62
- Avg. Advance: $500,00
- Other Billing Freq.: $12,026,43
- Net Unbilled: $152,688
Billable Cost Reimbursable Expenditures Not Billed

Unbilled Cost Reimbursable Expenditures as a Percentage of Monthly Cost Reimbursable Expenditures*

* When result < 100%, unbilled expenditures are less than total monthly expenditures (unbilled < current monthly expends).
* When result > 100%, unbilled expenditures are greater than total monthly expenditures (unbilled > current monthly expends).
Output Measure #12 – Aged Receivables

Outstanding Aged Receivables

Outstanding Aged Receivables (Rolling 12-month average)

Outstanding Aged Receivables More Than 150 Days Old

Percent of Aged Receivables Outstanding More Than 150 Days Old (Rolling 12 month average = 19.6%)
Output Measure #13 – DHHS

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

- Qtr 3 02: 30% (1%), 32% (2%), 39% (2%)
- Qtr 4 02: 30% (1%), 32% (2%), 39% (2%)
- Qtr 1 03: 23% (1%), 28% (0.9%)
- Qtr 2 03: 23% (1%), 28% (0.9%)
- Qtr 3 03: 23% (1%), 28% (0.9%)

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)

- Qtr 3 02: $20.2
- Qtr 4 02: $27.6
- Qtr 1 03: $26.6
- Qtr 2 03: $21.2
- Qtr 3 03: $17.2

Target = $5 Million

- Good
- $20.2
- $27.6
- $26.6
- $21.2
- $17.2

- 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
Output Measure #14 – F&A Indirect Cost

Percent of Dollar Increase from Year-to-Year for Indirect Cost Revenues
(Rolling 5 yr Average 9.7%)

- 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

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

- Good
Output Measure #15 – EDPs

Employee Development Plans (EDPs)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Qtr 3 01</td>
<td>23%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Qtr 4 01</td>
<td>30%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Qtr 1 02</td>
<td>31%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Qtr 2 02</td>
<td>35%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Qtr 3 02</td>
<td>32%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Qtr 4 02</td>
<td>35%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Qtr 1 03</td>
<td>53%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Qtr 2 03</td>
<td>30%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Qtr 3 03</td>
<td>48%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Target = 50%
Output Measure #16 – Employee Satisfaction

Employee Satisfaction Survey
(Average 3.76 in 2000)

Morale: 3.80
Performance Feedback: 3.84
Leadership: 3.92
Physical Work Environment: 3.64
Internal Process Partners: 3.96
Communication: 3.90
Teamwork: 3.87
Training: 3.80
External Process Partners: 3.34

Target 4.0 of possible 5.0