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:
Vincent Lau, vlau@u.washington.edu, (206) 616-4912
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

RAA Operational Performance Dashboard - University of Washington
### Operational Performance Dashboard for Quarter 3 Fiscal Year 04 (Calendar: March 2004)

#### 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 from receipt of award in GCS to notification of budget number received by Principal Investigator from GCA. * †</td>
<td>13.6 days (Mar 04)</td>
<td>13.0</td>
<td>0.6 days</td>
<td>Billing</td>
<td>11) Cumulative grant expenditures not invoiced. (NEW GRAPH)</td>
<td>$7.4M (Mar 04)</td>
<td>$2.0M</td>
<td>$5.4M</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>12) Percent of aged receivables outstanding more than 150 days overdue. †</td>
<td>Aged Receivables</td>
<td>19.5% (Mar 04)</td>
<td>15.0% 4.5%</td>
<td></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>4.7 days (Mar 04)</td>
<td>4.0</td>
<td>0.7 days</td>
<td>Total Uncollected</td>
<td>13) Total uncollected amount of award dollars owing to the university. (NEW GRAPH)</td>
<td>$38M (Mar 04)</td>
<td>$33M</td>
<td>$5M</td>
</tr>
<tr>
<td>Closings</td>
<td>4) Percent of budgets expired more than 150 days and not closed. †</td>
<td>26.8% (Mar 04)</td>
<td>20.0%</td>
<td>6.8%</td>
<td>DHHS</td>
<td>14) Potential liability from DHHS Awards that are closing in the next 3 years.</td>
<td>$11.7 M (Qtr 2-04)</td>
<td>$5.0 M</td>
<td>$6.7 M</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>60</td>
<td>F&amp;A Indirect Cost</td>
<td>15) 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>Web Pages</td>
<td>6) Percent of all Management Accounting and Analysis (MAA) WEB pages, links and major revisions completed</td>
<td>89.0% (Qtr 2-04)</td>
<td>90.0%</td>
<td>1.0%</td>
<td>2003 Staff Satisfaction</td>
<td>16) 2003 Highly Satisfied Employees</td>
<td>55% (2003)</td>
<td>tba</td>
<td>tba</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>Internal Business Process Perspective</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Learning and Growth Perspective</td>
<td>17) 2003 Culture - Diversity</td>
<td>77% (2003)</td>
<td>tba</td>
<td></td>
</tr>
<tr>
<td>Cash Applied</td>
<td>7) Percent of cash applied to budgets.</td>
<td>99.0% (Qtr 2-04)</td>
<td>97.0%</td>
<td>No gap</td>
<td>18) 2003 Training &amp; Knowledge</td>
<td>77% (2003)</td>
<td>tba</td>
<td></td>
<td></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>73.1% (Mar 04)</td>
<td>85.0%</td>
<td>11.9%</td>
<td>2003 Culture &amp; Diversity</td>
<td>77% (2003)</td>
<td>tba</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FECs</td>
<td>9) Faculty Effort Certificates (FECs) overdue. †</td>
<td>3.9% (Qtr 2-04)</td>
<td>3.0%</td>
<td>0.9%</td>
<td>2003 Train &amp; Kno</td>
<td>18) 2003 Training &amp; Knowledge</td>
<td>77% (2003)</td>
<td>tba</td>
<td></td>
</tr>
<tr>
<td>Cost Share</td>
<td>10) % Of budgets expired more than 90 days with unmet cost sharing. † (NEW GRAPH)</td>
<td>37.4% (Mar 04)</td>
<td>30%</td>
<td>7.4%</td>
<td>2003 Train &amp; Kno</td>
<td>18) 2003 Training &amp; Knowledge</td>
<td>77% (2003)</td>
<td>tba</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 = 13.6 Days

**Number of Calendar Days**

GCS Days | GCA Days | Target = 12 Days

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

GCA Days (Receipt of NEA* from GCS to PI Notification by GCA) | Target = 1 Day

**Number of 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.
2003 Support services assessment report represents the comments/findings from interviews with Deans and key administrative support.
(3) REQUEST TO TRANSFER EXPENDITURES - RTE

Number of Days to Process RTEs
(12 Month Rolling Average = 4.7 Days)

Total Number of RTEs per Month

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

Percent of Budgets Expired More Than 150 Days and Not Closed
(12 Month Rolling Average = 26.8%)

Number of Budgets Expired More Than 150 Days and Not Closed

Target = 1250 Budgets
(5) RECHARGE CENTERS

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

Complexity of Rate Proposals

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

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

<table>
<thead>
<tr>
<th>FY02-Q3</th>
<th>FY02-Q4</th>
<th>FY03-Q1</th>
<th>FY03-Q2</th>
<th>FY03-Q3</th>
<th>FY03-Q4</th>
<th>FY04-Q1</th>
<th>FY04-Q2</th>
<th>FY04-Q3</th>
</tr>
</thead>
<tbody>
<tr>
<td>46%</td>
<td>46%</td>
<td>53%</td>
<td>53%</td>
<td>56%</td>
<td>67%</td>
<td>77%</td>
<td>86%</td>
<td>89%</td>
</tr>
</tbody>
</table>

Number of Web Pages Completed

Target = 90% of Web Pages Completed by End of 2004
(7) CASH APPLIED
Received award dollars credited to the appropriate budget accounted

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

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

- Checks amount % applied
- EFT amount % applied
- LOCs amount % applied
- Target = 97%

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

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

- Target = 97%
(8) FINANCIAL STATUS REPORTS - FSR

Percent of Financial Status Reports Completed by Sponsor Due Date
(12 Month Rolling Average = 73.1%)

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

Number of budgets with unmet cost share greater than 90 days.
Rolling Average = 37.4
Convert to 12 month rolling average in June 04

Unmet Cost Share for the Month of March 2004

Total Number of Expired Budgets with Unmet Cost Sharing

Note: Cost share includes committed and mandatory.
### (11) BILLING

#### Billing – March 2004

<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>$ 149.86</td>
<td>$ 238.81</td>
<td>$ 88.95</td>
</tr>
<tr>
<td>Scheduled Invoice Budgets</td>
<td>$ 242.28</td>
<td>$ 244.18</td>
<td>$ 1.90</td>
</tr>
<tr>
<td>Cost Reimbursable and Fixed Price Budgets</td>
<td>$ 382.64</td>
<td>$ 378.52</td>
<td>$ (4.12)</td>
</tr>
<tr>
<td>Total</td>
<td>$ 774.79</td>
<td>$ 861.52</td>
<td>$ 86.73</td>
</tr>
</tbody>
</table>

#### 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

![Unbilled Cost Reimbursable Expenditures -- Current Month](image)
(12) AGED RECEIVABLES

[Graph showing outstanding 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

[Graph showing outstanding aged receivables for more than 150 days]

- Millions
- Target = $5 million

Percent of Aged Receivables Outstanding More Than 150 Days Old

[Graph showing percent of aged receivables outstanding for more than 150 days]

- Target = 15%
- Good
Total Uncollected Target of 33M consists of the combination of two targets and one estimate.

33M = 2M (unbilled) + 5M (aged > 150 days) + 26M (average aged < 150 days from July 02 – June 03)
(14) DEPARTMENT OF HEALTH & HUMAN SERVICES - DHHS

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

- 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)

- 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
(15) FACILITIES & ADMINISTRATION INDIRECT COST

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

<table>
<thead>
<tr>
<th>Year</th>
<th>Indirect Cost Revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>1995</td>
<td>$86</td>
</tr>
<tr>
<td>1996</td>
<td>$89</td>
</tr>
<tr>
<td>1997</td>
<td>$91</td>
</tr>
<tr>
<td>1998</td>
<td>$97</td>
</tr>
<tr>
<td>1999</td>
<td>$109</td>
</tr>
<tr>
<td>2000</td>
<td>$118</td>
</tr>
<tr>
<td>2001</td>
<td>$125</td>
</tr>
<tr>
<td>2002</td>
<td>$139</td>
</tr>
<tr>
<td>2003</td>
<td>$153</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Percent Needing Investigation</th>
<th>Number of Buildings With Incomplete Room Lists</th>
</tr>
</thead>
<tbody>
<tr>
<td>0%</td>
<td>260</td>
</tr>
<tr>
<td>20%</td>
<td>185</td>
</tr>
<tr>
<td>40%</td>
<td>170</td>
</tr>
<tr>
<td>60%</td>
<td>121</td>
</tr>
<tr>
<td>80%</td>
<td>128</td>
</tr>
<tr>
<td>100%</td>
<td>113</td>
</tr>
<tr>
<td>120%</td>
<td>95</td>
</tr>
<tr>
<td>140%</td>
<td>87</td>
</tr>
<tr>
<td>160%</td>
<td>73</td>
</tr>
<tr>
<td>180%</td>
<td>52</td>
</tr>
<tr>
<td>200%</td>
<td>29</td>
</tr>
<tr>
<td>220%</td>
<td>18</td>
</tr>
<tr>
<td>240%</td>
<td>8</td>
</tr>
<tr>
<td>260%</td>
<td>2</td>
</tr>
<tr>
<td>280%</td>
<td>0</td>
</tr>
<tr>
<td>300%</td>
<td>0</td>
</tr>
</tbody>
</table>

Good
(16) EMPLOYEE SATISFACTION

Overall Highly Satisfied Staff

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

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

I have the training I need to create and share knowledge

Source: 2003 RAA Employee Survey