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

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

RAA Operational Performance Dashboard - University of Washington
## Research Accounting and Analysis
### Operational Performance Dashboard for Quarter 4 Fiscal Year 04 (Calendar: May 2004)

### Customer Perspective

<table>
<thead>
<tr>
<th>Process</th>
<th>Measure</th>
<th>Current Output Measure</th>
<th>Target (May 04)</th>
<th>Gap (Target-Output)</th>
<th>Process</th>
<th>Measure</th>
<th>Current Output Measure</th>
<th>Target (May 04)</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>13.9 days</td>
<td>13.0 days</td>
<td>0.9 days</td>
<td></td>
<td>10) Cumulative grant expenditures not invoiced.</td>
<td>$6.8M</td>
<td>$2.0M</td>
<td>$4.8M</td>
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<tr>
<td></td>
<td></td>
<td>(May 04)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(May 04)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></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></td>
<td>11) Percent of aged receivables outstanding more than 150 days overdue.†</td>
<td>19.0</td>
<td>15.0%</td>
<td>4.0%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(May 04)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(06/01/04)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>3) Number of days to process Request to Transfer Expenditures (RTEs) submitted by departments to GCA.†</td>
<td>3.9 days</td>
<td>4.0 days</td>
<td>0.1 days</td>
<td></td>
<td>12) Total uncollected amount of award dollars owing to the university.</td>
<td>$37.4M</td>
<td>$33M</td>
<td>$4.4M</td>
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<tr>
<td></td>
<td></td>
<td>(May 04)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(May 04)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>4) Percent of budgets expired more than 150 days and not closed.†</td>
<td>27.7%</td>
<td>20.0%</td>
<td>7.7%</td>
<td></td>
<td>13) Potential liability from DHHS Awards that are closing Sept 30/2004</td>
<td>0</td>
<td>$0</td>
<td>No gap</td>
</tr>
<tr>
<td></td>
<td></td>
<td>(May 04)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(06/01/04)</td>
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<td></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 days, 45 days</td>
<td>60 days, No gap</td>
<td></td>
<td></td>
<td>9.6%</td>
<td>5.0%</td>
<td>No gap</td>
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<td></td>
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<td></td>
<td></td>
<td>(2004)</td>
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</table>

### Financial Perspective

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<th>Gap (Target-Output)</th>
<th>Process</th>
<th>Measure</th>
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### Internal Business Process Perspective

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</table>

### Learning and Growth Perspective

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</tbody>
</table>

*Measure is on FM Dashboard.
† Rolling 12-month average; all days are calendar days.

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*AA Operational Performance Dashboard - University of Washington*
(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 = 13.9 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 = 3.9 Days)

**Total Number of RTEs per Month**

Note: March 2002, implemented $250 materiality threshold for total deficits or total cash.
(4) CLOSINGS

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

- Non-Letter of Credit Interim & Final Combined
- Letter of Credit Interim & Final Combined
- Combined
- Combined Target = 20%

Number of Budgets Expired More Than 150 Days and Not Closed
(Target = 1250 Budgets)
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

Cash* Receipts Applied to Budgets

Cash* Applied Within One Month After Quarter Ends

* Cash: total cash received for the quarter.
DRAFT – CASH APPLIED
(effective July 2004)
(New graph will also show % of transactions posted within target)

Average number of days to Apply Cash
(cumulative: checks, EFT, LOC)

Total number of Transactions
(cumulative: checks, EFT, LOC)
(7) FINANCIAL STATUS REPORTS - FSR

Percent of Financial Status Reports Completed by Sponsor Due Date
(12 Month Rolling Average = 73.2%)
(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).

% of Faculty Effort Certification Forms (FECs) overdue
(12 Month Rolling Average = 3.9%)
(9) COST SHARE

Number of expired budgets with unmet cost share greater than 90 days.
Rolling Average = 37.9
Convert to 12 month rolling average in June 04

Unmet Cost Share for the Month of May 2004

Total Number of Expired Budgets with Unmet Cost Sharing

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

#### Billing -- May 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>$156.86</td>
<td>$242.51</td>
<td>$85.65</td>
</tr>
<tr>
<td>Scheduled Invoice Budgets</td>
<td>$254.40</td>
<td>$255.14</td>
<td>$0.75</td>
</tr>
<tr>
<td>Cost Reimbursable and Fixed Price Budgets</td>
<td>$398.09</td>
<td>$394.99</td>
<td>$(3.09)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$809.35</strong></td>
<td><strong>$892.65</strong></td>
<td><strong>$83.31</strong></td>
</tr>
</tbody>
</table>

#### Unbilled Cost Reimbursable Expenditures -- Current Month

- Deficits: $1,498,93
- Avg. Advance: $1,000,00
- Other Billing Freq.: $6,800,60
- Net Unbilled: $0

#### Annual Lost Interest on Cost Reimbursable Expenditures

- Annual Lost Interest on Unbilled Portion:
  - 12 month rolling average: $6,939,113
  - 5%
  - $346,956

- Annual Lost Interest on Current Month Billing:
  - (if accounts billed 10 days faster each month): $7,827,482
  - 5%
  - $128,671

- Grand Total -- Lost Interest: $475,627
Grant Expenditures Not Invoiced (cumulative)

Monthly Billing versus Monthly Expenditures

* Expenditures = Current monthly billing + change in cumulative unbilled
(11) AGED RECEIVABLES

Outstanding Aged Receivables

Outstanding Aged Receivables
(Rolling 12-month average)

Target = $5 million

Percent of Aged Receivables Outstanding More Than 150 Days Old
(Rolling 12 month average = 19.0%)
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)
UW Financial Risk for Sept 30/2004 Deadline

- Number inside the bar graph = number of budgets
- Risk = budgets that will de-obligate on Sept 30/2004 where UW Award > NIH Payment Management System
(14) FACILITIES & ADMINISTRATION (INDIRECT) COSTS

Percent of Dollar Increase from Year-to-Year for Indirect Cost Revenues
(Rolling 5 yr Average 9.6%)

Target - 5% increase from previous year
(15) EMPLOYEE SATISFACTION

Overall Highly Satisfied Staff

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