



Financial Management: Accounts Payable and Expense Reimbursement

There is a fee associated with participation in APQC's Open Standards Research. If you have any questions about the fee, please contact the APQC helpdesk for more information.

This document should be used as a guide in the offline collection of data. APQC cannot accept submissions using this file. Please contact the APQC helpdesk on helpdesk@apqc.org for more information about offline submission.

OSBC DATABASE PRIVACY AND PROTECTION OF PERSONAL INFORMATION

Please refer to APQC's [privacy statement](#) for disclosures relating to the collection and use of your personal information.

Instructions

Research project structure

APQC OSBC research projects are designed to collect a wide variety of information about your entire organization, with a specific emphasis on the particular business entity for which the research is being collected.

Each survey is divided into a number of sections, separated by a block of introductory text. The first section contains questions about your organization as a whole and your particular business entity. Each of the subsequent sections of the research project presents questions about specific processes and activities in your business entity. Each of these process-specific sections corresponds to APQC's [Process Classification Framework](#).

Before each section containing process-specific questions, you are presented with a list of components of the PCF. This list identifies which components of the PCF are addressed by this particular section of the research project. The numbers in the list correspond to the PCF's unique numbering scheme. Questions within the section will address specific activities for the stated component of the PCF.

Navigation, saving results, and submitting a survey

The survey is presented in pages. Each page has at least one question on it. Each question on each page should be answered. A survey may also have a question that must be answered in order to proceed. Required questions are identified by the word "Required" in red letters.

Use the buttons at the bottom of each page to navigate throughout the survey. To avoid data loss, do not use the browser "Back" and "Forward" buttons to navigate through the survey. As you navigate through the survey using the "Back" and "Forward" buttons, your data are saved to APQC's secure servers.

The progress indicator at the bottom of each page displays a bar graph and a percentage that indicate your progress in navigating through the survey. The progress indicator does not account for completed questions, only for your relative position in the survey.

To exit the survey before you have completed all questions, click the "Save" button at the bottom of the survey page, then close your browser. The system will present you a link to your particular instance of the survey. Use that link to return to the survey at any time.

Once you have completed the survey, click the "Submit" button on the last survey page. By submitting your survey results, you will notify APQC that your data are ready for validation. You will not be able to create, review, update or delete your answers after you have submitted the survey, so ensure that you have accurately documented your answers before you submit it.

Cookies, one browser

The APQC OSBC survey tool uses a "cookie" to associate you to a particular survey instance. Your cookie is unique to the computer you used to start the survey, and is the only key that you have to access your data. Should you lose your cookie, you will be unable to complete the survey and will need special assistance from APQC. Do not delete your APQC cookies until after you have submitted your survey data.

Because this cookie is unique to the computer you used to start the survey, other users will be unable to contribute results and data to the survey unless they have physical access to the browser you used to start the survey.

Visit the [Browser Setup](#) page for more information about configuring your browser to use cookies.

JavaScript

The APQC survey application uses JavaScript for enhanced validation and usability features. In order to complete these surveys, you must use a browser that supports JavaScript, and you must have JavaScript enabled. Visit the [Browser Setup](#) page for more information.

Printing

To print a copy of the entire survey, you should use the "Preview" version of the survey. This view consolidates all of the questions associated with the particular survey onto a single printable browser page. No answers or personal data are contained on the "Preview" version of the survey.

As you navigate through the survey, you may print each page to record your answers. There is no facility to review all of your answers on one page.

Definitions

Each survey has a set of definitions associated with it that are unique to the process grouping covered by the survey. Throughout the survey, questions may have links to survey definitions.

Accurate results depend on a common understanding of the terminology used across survey respondents, so take special care to review the definitions in the glossary thoroughly. Common terms may be defined differently than you expect. When in doubt, contact APQC for guidance.

Reasonable numbers

The survey asks for a number of detailed pieces of information. If you do not have the exact information that a question asks for, please provide a reasonable approximation. If you cannot provide a reasonable approximation, please leave the answer blank. If you are not sure, contact APQC for guidance.

Reporting period

All questions in the survey, unless expressed otherwise, request data from the last complete fiscal year of your organization's or business entity's operations. Please be sure to provide the end-date of the fiscal year for which you are providing data. If you have any questions about the reporting period, please contact the OSBC help desk (contact information is provided below.)

Question numbers may skip

Occasional changes to the survey may result in the addition or removal of questions. Due to this activity, the question numbers in the survey may occasionally skip one or more numbers. Furthermore, some surveys will hide questions depending upon answers to previous questions. If you have any questions about the order of questions in the survey, please contact the OSBC help desk.

Contacting APQC with questions

For any questions regarding the survey mechanics, the survey content, or general survey inquiries, please contact the OSBC helpdesk via telephone at +1.800.776.9676 (toll free, US only) or +1.713.681.4020, or via email at osbc@apqc.org.

Survey Scope

This survey is designed to be modular in nature. The following processes are addressed by this survey:

- Process accounts payable and expense reimbursements
 - Process accounts payable (AP)
 - Process expense reimbursements

The survey contains a general background section followed by a number of process specific sections. The process specific sections contain questions addressing the PCF components identified above.

General Background

*91.0010 Please indicate the currency (e.g. US Dollar, Euro, Japanese Yen, etc.) used for monetary responses provided in this survey. *This question must be answered in order to proceed to the next page.*

Choose one

91.0020 Provide the end date of the twelve-month period for which your [business entity](#) will be providing data. *(All questions in the survey, unless expressed otherwise, request data from the last complete fiscal year of your organization's or business entity's operations. Pro-rata data are not acceptable, only actual data should be submitted. Please be sure to provide the end-date of the fiscal year for which you are providing data. If you have any questions about the reporting period, please contact the OSBC help desk on osbc@apqc.org.)*

Period end date

a. Year	b. Month
* <input type="text"/>	* <input type="text"/>

91.0030 What is the number of all employees (temporary, part time, and full time) at your business entity?

*Please provide your response with no thousands separator or other formatting. Also, a period should be used for a decimal mark, not a comma (e.g., **1231.5**, not 1231,5).*

Number of employees (headcount)

91.0040 What is the [total annual revenue](#) for your business entity? If your business entity is a support unit such as a [shared services center](#) and therefore does not directly generate revenue, then provide the revenue amount for the units/business entities you support.

*Please provide your value responses with no currency marks, thousands separator, or other formatting. Also, a period should be used for a decimal mark, not a comma (e.g., **1325.23**, not \$1,325.23).*

Total annual revenue

91.0050 What is the total annual selling, general, and administrative (SG&A) costs incurred by your business entity? Include all compensation and benefits (excluding incentive compensation), direct operating costs, supplies, maintenance time and expenses, subscriptions, publications, and related costs.

Total annual SG&A costs

91.0060 Please provide the [total annual revenue](#) for your entire organization. (Note that this question refers to the entire organization rather than the business entity defined for purposes of this survey effort. For example, the surveyed business entity could be a business unit of a publicly traded company, in which case this question should be answered as the corporate parent's total annual revenue.)

Total annual revenue

91.0070 What is the [total annual cost of continuing operations](#) incurred by your business entity? (If your business entity is a support unit such as a shared services center, then include the costs for the units/business entities you support.)

Total annual cost of continuing operations

91.0080 Approximately in how many countries, including your own, does your business entity operate?

Number of countries

91.0090 Which of the following best describes the customer strategy for your business entity? *(Select only one.)*

- [Cost leadership](#)
- [Product/service differentiation](#)
- [Focus on the customer](#)

91.0100 Which of the following functions best describes the role your business entity performs in the corporate organization? *(Select only one.)*

- Headquarters
- Shared services/centralized processing center
- Manufacturing, operating, or business unit

91.0110 Which of the following terms best describes the market conditions in which your business entity mainly operates? *(Select only one.)*

- Relatively new emerging market
- Growth market
- Mature market
- Generally in decline

91.0120 What is your assessment of your business entity's overall performance relative to industry peers?

- Top quartile
- Middle half
- Bottom quartile

91.0130 Which of the following best describes your organization's maturity with regards to information availability and analysis capabilities? (Options are listed in increasing order of maturity; select the option that best describes your organization's maturity.)

- We don't have regular access to data beyond basic transactions. Data is stored in spreadsheets or system extracts. Analysis is not performed on a regular basis and decisions are based on instinct or anecdote.
- Data is in department or line-of-business silos. Insight generation is only performed on an ad hoc or periodic basis. Decisions may be supported by data, but are primarily based on past experience.
- Structured operational data is available and may include some basic external data. Insights are generated at department or line-of-business level. Decision making is focused on analyzing past actions and consequences.
- Traditional and unstructured data is integrated and available from enterprise sources as well as some external data. While data is available to many people based on their roles and needs, using it might require some technical assistance. Decision making involves historic analysis and predictive algorithms.
- Real-time, internal and external data is readily accessible across the enterprise based on need. Information is shared extensively across the enterprise. The data is integrated real-time and users can access, manipulate and visualize data on demand. Data-driven decision making is part of the organization's culture.

91.0140 Which of the following best describes the maturity with regards to information availability and analysis capabilities, that you think your organization SHOULD have in order to be competitive / on par with peers? (Options are listed in increasing order of maturity. This question is intended as a subjective measure of the level of analytics maturity required to compete within the industry.)

- We don't have regular access to data beyond basic transactions. Data is stored in spreadsheets or system extracts. Analysis is not performed on a regular basis and decisions are based on instinct or anecdote.
- Data is in department or line-of-business silos. Insight generation is only performed on an ad hoc or periodic basis. Decisions may be supported by data, but are primarily based on past experience.
- Structured operational data is available and may include some basic external data. Insights are generated at department or line-of-business level. Decision making is focused on analyzing past actions and consequences.
- Traditional and unstructured data is integrated and available from enterprise sources as well as some external data. While data is available to many people based on their roles and needs, using it might require some technical assistance. Decision making involves historic analysis and predictive algorithms.
- Real-time, internal and external data is readily accessible across the enterprise based on need. Information is shared extensively across the enterprise. The data is integrated real-time and users can access, manipulate and visualize data on demand. Data-driven decision making is part of the organization's culture.

91.0150 Does your organization use an [enterprise resource planning \(ERP\) system](#) to coordinate key business information, resources, and activities across the value chain?

- Yes
- No

91.0160 Which of the following best describes your business entity's compliance with currently accepted accounting standards? (Please contact your company's financial reporting department for guidance in answering this question if needed.)(Please select only one option.)

- My business entity is currently compliant with the [International Financial Reporting Standards \(IFRS\)](#).
- My business entity is currently compliant with [United States Generally Accepted Accounting Principles \(US GAAP\)](#).
- My business entity is currently converting from United States or local Generally Accepted Accounting Principles (GAAP) to the International Financial Reporting Standards (IFRS).
- My business entity is currently compliant with local Generally Accepted Accounting Principles (GAAP) other than US GAAP and IFRS.

If you selected other please specify with which standard your business entity is compliant:

This concludes the **general background** component of the survey.

Proceed to the next page to begin the **process accounts payable (AP)** component of the survey. Processes and activities included in this component of the survey include:

- Process accounts payable and expense reimbursements
 - Process accounts payable
 - Verify AP pay file with PO vendor [master file](#)
 - Maintain/manage [electronic commerce](#)
 - Audit [invoices](#) and key data in AP system
 - Approve payments
 - Process financial [accruals](#) and reversals
 - Process taxes
 - Research/resolve [exceptions](#)
 - Process payments
 - Respond to AP inquiries
 - Retain records
 - Adjust accounting records

Please direct all survey related questions to the OSBC Helpdesk at (800) 776-9676 or email [OSBC Helpdesk](#).

Section I Activity Profile

91.0170 For the process "process accounts payable," which of the following best describes your business entity's role? (*Select only one.*)

- Self-supporting; performs most aspects of this process
- Relies on other [business units](#) for this process
- Relies on [shared services center](#) for the process
- Serves as a shared services center for the process
- [Outsources](#) to third party

Section II System Profile

Complete the series of questions below relating to the systems your business entity uses for the process indicated. In situations where more than one response type may appear applicable, choose the single response that is overall most appropriate for the respective process.

91.0180 Which of the following best describes the system used in the process "process accounts payable"? (*Select only one.*)

- Manual/Spreadsheet
- Internally developed
- SAP
- Oracle (Includes PeopleSoft, and J.D. Edwards, or other Oracle products)
- Infor (Includes GEAC and Baan)
- Other accounts payable system (*please describe*)
- Not applicable / no system used for this process
- Do not know

If you selected "Other," please specify.

Section III Instructions for Cost and Data Element Sections

In sections IV and V you will be asked to provide FTE, cost, and data element information. The performance metrics your business entity will receive will be largely based on the completion of this information.

Section IV FTE and Cost Tables

Complete the FTE and cost tables below for the business process.

*Please provide your cost responses with no currency marks, thousands separator, or other formatting. Also, a period should be used for a decimal mark, not a comma (e.g., **1325.23**, not \$1,325.23).*

FTE Table (91.0190)	Process Accounts Payable
91.0190 Number of full-time equivalents (FTEs) employed during the year to perform the process "process accounts payable" (<i>Use up to two decimal places if needed.</i>)	<input style="width: 100px; height: 20px;" type="text"/>

91.0200 Using the total annual cost for the process "Process accounts payable," please allocate that cost into the following cost categories.

Cost Category (91.0200)	Cost Allocation
a. Annual personnel costs (compensation and benefits) for those classified as FTEs in question 91.090	

	<input type="text"/>
b. Annual systems costs (direct and/or allocated to the site)	<input type="text"/>
c. Annual overhead costs (direct and/or allocated to the site)	<input type="text"/>
d. Annual other costs	<input type="text"/>
e. Annual outsourced costs	<input type="text"/>
f. Total cost of the process <i>process accounts payable</i> (sum of a through e)	<input type="text"/>

91.0210 Using the total number of FTEs from question 91.0190 for the "process accounts payable" process, please allocate those FTEs among the following activities. (Use up to two decimal places if needed, and use a zero if no FTEs perform this activity.)

Activities for process accounts payable	FTE allocation
a. Management activities	<input type="text"/>
b. Maintain AP/PO vendor master file	<input type="text"/>
c. Maintain/manage electronic commerce	<input type="text"/>
d. Audit invoices/key data into AP system	<input type="text"/>
e. Approve payments	<input type="text"/>
f. Process financial accruals and reversals	<input type="text"/>
g. Process taxes	<input type="text"/>
h. Research/resolve exceptions	<input type="text"/>
i. Process payments	<input type="text"/>
j. Respond to inquiries	<input type="text"/>
k. Retain records	<input type="text"/>
l. Adjust accounting records	<input type="text"/>
m. Total FTEs of the process <i>process accounts payable</i> (sum of a through l)	<input type="text"/>

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Section V Data Elements

The data elements gathered in this section will be used to form the performance metrics for this module.

More and more companies are implementing enterprise-wide system solutions that integrate financial processes with supply chain processes, as well as customer ordering, billing and payment processes. These newly integrated systems, coupled with enabling electronic commerce technologies, allow companies to track line items more easily and with better accuracy.

Line items are the new unit that requires measurement for improvement and monitoring performance. For this reason, we will ask for line item detail in many of our survey questions. The level of accuracy you are able to provide for these questions will most likely depend on the systems you have today and their ability to track this data. If your business entity's system does not track line items, then please approximate the annual number based on an average month.

91.0220 What is the total annual value of all materials and services purchased by your business entity?

Please provide your value responses with no currency marks, thousands separator, or other formatting. Also, a period should be used for a decimal mark, not a comma (e.g., **1325.23**, not \$1,325.23).

Value

91.0230 What is the total number of [invoices](#) processed by your business entity annually?

Number of invoices

91.0240 What is the total number of invoice line items processed annually by your business entity? (Please include only those line items for purchased goods and/or services and exclude line items for freight or tax.)

Number of invoice line items

91.0250 Of the total annual number of invoice line items processed by your business entity, what percentage is received using electronic or automatic methods, e.g. internet, wireless application protocol (WAP), EDI, Direct upload or interface? .

Percentage of invoice line items

91.0260 Using the total number of annual invoice line items from question 91.0240, please allocate that number among the following methods/interface types by which data are entered into the general ledger system.

Invoice types	Number of invoice line items
a. Manually keyed	<input type="text"/>
b. Electronic Data Interchange (EDI)	<input type="text"/>
c. Scanned	<input type="text"/>
d. Other (<i>Please specify</i>)	<input type="text"/>
e. Total number of annual invoice line items (sum of a through d)	<input type="text"/>

If you entered an amount for other above, please describe here.

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91.0270 What percentage of invoice line items is [paid on time](#) annually by your business entity?

Percentage of invoice line items

 %

91.0280 What is the total number of invoice line items received annually offering a discount?

Number of invoice line items

91.0290 What is the total number of invoice line items paid within the discount period annually by your business entity?

Number of invoice line items

91.0300 What is the total number of invoice line items processed annually by your business entity that are matched with a [purchase order](#)?

Number of invoice line items

91.0310 What is the total number of invoice line items processed annually by your business entity that are matched the first time?

Number of invoice line items

91.0320 Using the total number of annual invoice line items from question 91.0240, please allocate that number among the following [approval](#) methods.

Approval Methods	Number of Invoice Line Items
a. Two-way matching	<input type="text"/>
b. Three-way matching	<input type="text"/>
c. Pre-approved procurement cards	<input type="text"/>
d. Pre-approved blanket codes	<input type="text"/>
e. Automatic receipt settlement	<input type="text"/>
f. Replenishment/Vendor managed inventory	<input type="text"/>
g. Other (<i>Please specify.</i>)	<input type="text"/>

h. Total number of annual invoice line items (sum of a through g)

If you entered an amount for other above, please describe here.

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91.0330 What is the average [cycle time](#) in hours from the receipt of an invoice to entering the data into the accounts payable/invoicing system?

Hours

91.0340 What is the average cycle time in calendar days (including weekends) from the receipt of an invoice to when it is approved and scheduled for payment?

Days

91.0350 What is the average cycle time in calendar days (including weekends) from the receipt of an invoice until actual payment is transmitted?

Days

91.0360 What is the average cycle time in calendar days (including weekends) from when an invoice error is detected to when it is finally resolved?

Days

91.0370 What is the total number of [disbursements](#) (excluding [travel and entertainment](#) disbursements) processed annually by your business entity? (Use up to two decimal places.)

Number of disbursements

91.0380 What is the total number of disbursements processed annually (question 91.0320) that are error-free the first time?

Number of disbursements

91.0390 Of the total annual number of disbursements processed by your business entity, what percentage is submitted electronically (such as internet or credit/procurement card or other electronic payment)?

Percentage of disbursements

91.0400 Of the total annual number of disbursements processed by your business entity, what percentage are duplicate or erroneous payments? (Please include duplicate payments, payments to the wrong vendor or payments for the wrong amount.)

Percentage duplicate or erroneous

91.0410 What is your business entity's average elapsed number of calendar days (including weekends) from the time when a disbursement error (e.g., erroneous or duplicate payment) is identified to the time it is fully resolved?

Days

91.0420 What is the maximum value of a check that can be issued without approval?

Maximum value

91.0430 What is the total annual number of vendor inquiries received by your business entity?

Number of inquiries

91.0440 What is the total annual number of updates to the vendor master file?

Number of annual updates

91.0445 Which of the following statements best describes your business entity's implementation of the accounts payable practices below?

Statement	Fully implemented	Partially implemented	Plan to implement	No plans to implement
a. Optical character recognition technology	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
b. Imaging and workflow systems	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
c. Electronic invoice-matching systems	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
d. Financial electronic data interchange (FEDI) - a combination of EDI and ACH that allows simultaneous invoice processing and payment transfer	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
e. Electronic invoice presentment and payment (EIPP) systems to networks	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
f. Procurement Cards	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
g. AP Software as a Service (SaaS) Solutions	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

91.0450 Thinking about your entire **process accounts payable** operation, what do you see as the key operational practices or management techniques that contribute to your organization's success, if any? Please list the top three.

This concludes the **process accounts payable (AP)** component of the survey.

Proceed to the next page to begin the **process expense reimbursements** component of the survey. Processes and activities included in this component of the survey include:

- Process accounts payable and expense reimbursements
 - Process expense reimbursements
 - Establish and communicate expense reimbursement policies and approval limits
 - Capture and report relevant tax data
 - Approve reimbursements and advances
 - Process reimbursements and advances
 - Manage personal accounts

Please direct all survey related questions to the OSBC Helpdesk at (800) 776-9676 or email [OSBC Helpdesk](#).

Section I Activity Profile

91.0460 To **process expense reimbursements**, which of the following best describes your business entity's role? (*Select only one.*)

- Self supporting; performs most aspects of this process
- Relies on other [business units](#) for this process
- Relies on [shared services center](#) for the process
- Serves as a shared services center for the process
- [Outsources](#) to third party

Section II System Profile

Complete the series of questions below relating to the systems your business entity utilizes for the process indicated. In situations where more than one response type may appear applicable, choose the single response that is overall most appropriate for the respective process.

91.0470 Which of the following best describes the system used to **process expense reimbursements**? (*Select only one system.*)

- [Manual](#)/Spreadsheet
- Internally developed
- SAP
- Oracle (Includes PeopleSoft, and J.D. Edwards, or other Oracle products)
- Infor (Includes GEAC and Baan)
- Other expense reimbursement system (please describe)
- Not applicable / no system used for this process
- Do not know

If you selected "Other," please specify.

91.0480 Which software package does your business entity use to capture/complete employee expense data? (*Select only one.*)

- American Express
- Capture Software
- Internally developed
- Other system to capture/complete employee expense data
- Not applicable / no system used for this process
- Do not know

If you selected "Other," please specify.

Section III Instructions for Cost and Data Element Sections

In Sections IV and V you will be asked to provide FTE, cost, and data element information. The performance metrics your business entity will receive will be largely based on the completion of this information.

Please provide your cost responses with no currency marks, thousands separator, or other formatting. Also, a period should be used for a decimal mark, not a comma (e.g., **1325.23**, not \$1,325.23).

Section IV FTE and Cost Tables

Complete the FTE and cost tables below for the business process.

FTE Table (91.0490)	Process Expense Reimbursements
91.0490 Number of full-time equivalents (FTEs) employed during the year to perform the process "process expense reimbursements" (<i>Use up to two decimal places if needed.</i>)	<input type="text"/>

91.0500 Using the total annual cost for the process "Process expense reimbursements," please allocate that cost into the following cost categories.

FTE Table (91.0500)	Process Expense Reimbursements Allocation
a. Annual personnel costs (compensation and benefits) for those classified as FTE's in question 91.0490	<input type="text"/>
b. Annual systems costs (direct and/or allocated to the site)	<input type="text"/>
c. Annual overhead costs (direct and/or allocated to the site)	<input type="text"/>
d. Annual other costs	<input type="text"/>
e. Annual outsourced costs	<input type="text"/>
f. Total cost of the process <i>process expense reimbursements</i> (sum of a through e)	<input type="text"/>

91.0510 Using the total number of FTEs from question 91.0400 to **process expense reimbursements**, please allocate those FTEs among the following activities. (*Use up to two decimal places if needed, and use a zero if no FTEs perform this activity.*)

Activities for process expense reimbursement	FTE allocation
a. Management activities	<input type="text"/>
b. Establish expense reimbursement policies and approval limits	<input type="text"/>
c. Capture and report relevant tax data	<input type="text"/>
d. Approve reimbursements and advances	<input type="text"/>
e. Process reimbursements and advances	<input type="text"/>
f. Manage personnel accounts	<input type="text"/>
g. Total number of FTEs to <i>process expense reimbursements</i> (sum of a through f)	<input type="text"/>

Page Break

Section V Data Elements

The data elements gathered in this section will be used to form the performance metrics for this module.

More and more companies are implementing enterprise-wide system solutions that integrate financial processes with supply chain processes, as well as customer ordering, billing, and payment processes. These newly integrated systems, coupled with enabling electronic commerce technologies, allow companies to track line items more easily and with better accuracy.

Line items are the new unit that requires measurement for improvement and monitoring performance. For this reason, we will ask for line item detail in many of our survey questions. The level of accuracy you are able to provide for these questions will most likely depend on the systems you have today and their ability to track this data. If your business entity's system does not track line items, then please approximate the annual number based on an average month.

*Please provide your response with no thousands separator or other formatting. Also, a period should be used for a decimal mark, not a comma (e.g., **1325.23**, not \$1,325.23).*

91.0520 What is the total annual value of [travel and entertainment](#) (T&E) expenditures for your business entity?

Total annual value

91.0530 What is the total annual value of T&E expenditures under [partnering agreements](#) for your business entity?

Total annual value

91.0540 What is the approximate total number of [expense report line items](#) processed by your business entity annually? (*Please replace the default zero value with the figure from your organization.*)

Number of line items

91.0550 What is the largest value of expense that can be reimbursed without a receipt? (I.e., at what threshold value do policies mandate that a receipt is required?)

Largest value of expense

91.0560 What percentage of total expense report line items are manually audited by your business entity annually?

Percentage of line items

 %

91.0570 What is the approximate total number of expense report line items with exceptions processed annually by your business entity?

Number of line items

91.0580 Of the total annual number of expense report line items processed by your business entity, what percentage is submitted electronically (i.e. via internet or other electronic means)?

Percentage of line items

91.0590 What is the total number of T&E disbursements processed annually by your business entity?

Number of disbursements

91.0600 Using the total number of T&E disbursements processed from question 91.0590, please allocate that number among the following methods of reimbursement/payment.

Reimbursement/Payment Methods	Disbursements Allocation
a. Direct deposit with payroll	<input type="text"/>
b. Direct deposit not with payroll	<input type="text"/>
c. Manual check	<input type="text"/>
d. Direct pay by business entity to credit card	<input type="text"/>
e. Other	<input type="text"/>
f. Total number of T&E disbursements processed (sum of a through e)	<input type="text"/>

Page Break

Please provide your response with no thousands separator or other formatting. Also, a period should be used for a decimal mark, not a comma (e.g., **1003.5**, not 1003,5).

91.0610 What is the average cycle time in calendar days (including weekends) between when the expense report is received and when it is approved and scheduled for payment?

Days

91.0620 What is the total annual number of employee T&E inquiries received by your business entity?

Number of T&E inquiries

91.0630 Thinking about your entire **process expense reimbursements** operation, What do you see as the key operational practices or management techniques that contribute to your organization's success, if any? Please list the top three.

91.0640 What additional **Accounts Payable and Expense Reimbursement** measures would you like to see included in future reports? For a list of current measures, click [here](#).

91.0650 Please indicate whether your organization would like to discuss the benchmarking results to learn more about reasons for possible performance gaps.

- Yes
 No

You have reached the end of the survey. You can use the **previous** button to review your answers for accuracy and reasonableness. After pressing the **submit** button, you will no longer be able to directly edit your data in this survey form.

The next step will be review and validation of your responses. APQC will contact you to conduct a final review of your responses and verify that your responses were as you intended.

Please click the **Submit** button to complete the survey and transmit your data.

In order to obtain a printed version of your completed survey, you will need to print each page **before** submitting your responses. After you select "submit", you will be unable to print your completed survey.

Please direct all survey related questions to the OSBC Helpdesk at (800) 776-9676 or email the OSBC Helpdesk at [OSBC Helpdesk](#).