

ABOUT APQC's OPEN STANDARDS BENCHMARKING MEASURE LIST

The APQC Open Standards Benchmarking measure list concisely lists all of the measures currently available for a specific survey. These measures are organized by research area (A), the survey name (B), and finally by category of measure (C). The list identifies each measure's "metric group ID" number (D), the measure name (E), the formula in English as APQC computes it (F), the formula in question numbers specific to this survey (G), and whether or not the measure is a key performance indicator for its associated process (H).

ID #	NAME	FORMULA	KPI
FINANCIAL MANAGEMENT (FM) (A)			
FINANCE ORGANIZATION (93 MEASURES) (B)			
COST EFFECTIVENESS (7 MEASURES) (C)			
102860 (D)	Personnel cost to perform finance function per finance function FTE (E)	Personnel cost perform the function "manage financial resources" / Number of FTEs who perform the function "manage financial resources" (F) 208.0330a / 208.0310aa (G)	✓ (H)
103538	Total cost to perform the finance function as a percentage of revenue	(Total finance function cost / Total business entity revenue) * 100 (208.0330f / 208.0190) * 100	✓
101666	Overhead cost of the finance function per \$100,000 revenue	Overhead cost to perform the function "manage financial resources" / (Total business entity revenue * .00001) 208.0330c / (208.0190 * .00001)	
102857	Personnel cost to perform the finance function per \$1,000	Personnel cost perform the function "manage financial resources" / (Total business entity revenue * .00001)	

For more information about APQC's Open Standards Benchmarking, please contact us directly on +1-713-681-4020 or visit the APQC Open Standards Benchmarking website on www.apqc.org/osb.

ID #	NAME	FORMULA	KPI
FINANCIAL MANAGEMENT (FM)			
AR AND COLLECTIONS (94 MEASURES)			
COST EFFECTIVENESS (32 MEASURES)			
103005	Personnel cost to perform the process "process accounts receivable (AR)" per process FTE	(Percentage of internal costs to perform the process "process accounts receivable (AR)" allocated to personnel costs * Percentage of total cost to perform the process "process accounts receivable (AR)" allocated to internal costs * 0.0001 * Total cost to perform the process "process accounts receivable (AR)") / Number of FTEs who perform the process "process accounts receivable (AR)" (261.0320a * 261.0310a * 0.0001 * 261.0300) / 261.0290	✓
103712	Total cost to perform the process "manage and process adjustments/deductions" per \$1,000 revenue	Total cost to perform the process "manage and process adjustments/deductions" / (Total business entity revenue * .001) 261.0700 / (261.0050 * .001)	✓
103718	Total cost to perform the process "manage and process collections" per \$1,000 revenue	Total cost to perform the process "manage and process collections" / (Total business entity revenue * .001) 261.0550 / (261.0050 * .001)	✓
103846	Total cost to perform the process "process accounts receivable (AR)" per \$1,000 revenue	Total cost to perform the process "process accounts receivable (AR)" / (Total business entity revenue * .001) 261.0300 / (261.0050 * .001)	✓
103850	Total cost to perform the process "process accounts receivable (AR)" per customer receipt	Total cost to perform the process "process accounts receivable (AR)" / Number of receipts processed 261.0300 / 261.0440	✓
105599	Total cost to perform the processes "process accounts receivable (AR)", "manage and process collections", and "manage and process adjustments/deductions" per \$1,000 revenue	(Total cost to perform the process "process accounts receivable (AR)" + Total cost to perform the process "manage and process collections" + Total cost to perform the process "manage and process adjustments/deductions") / (Total business entity revenue * .001) (261.0300 + 261.0550 + 261.0700) / (261.0050 * .001)	✓
101562	Outsourced cost to perform the process "manage and process adjustments/deductions" per \$1,000 revenue	(Total cost to perform the process "manage and process adjustments/deductions" * Percentage of total cost to perform the process "manage and process adjustments/deductions" allocated to external costs * 0.01) / (Total business entity revenue * .001) (261.0700 * 261.0710b * 0.01) / (261.0050 * .001)	

**FINANCIAL MANAGEMENT (FM)
AR AND COLLECTIONS (94 MEASURES)**

COST EFFECTIVENESS (32 MEASURES)

101563	Outsourced cost to perform the process "manage and process collections" per \$1,000 revenue	(Total cost to perform the process "manage and process collections" * Percentage of total cost to perform the process "manage and process collections" allocated to external costs * 0.01) / (Total business entity revenue * .001) (261.0550 * 261.0560b * 0.01) / (261.0050 * .001)
101581	Outsourced cost to perform the process "process accounts receivable (AR)" per \$1,000 revenue	(Total cost to perform the process "process accounts receivable (AR)" * Percentage of total cost to perform the process "process accounts receivable (AR)" allocated to external costs * .01) / (Total business entity revenue * .001) (261.0300 * 261.0310b * .01) / (261.0050 * .001)
105563	Overhead and other costs to perform the process "manage and process adjustments/deductions" per \$1,000 revenue	(Total cost to perform the process "manage and process adjustments/deductions" * Percentage of total cost of the process "manage and process adjustments/deductions" allocated to internal costs * Percentage of internal costs of the process "manage and process adjustments/deductions" allocated to overhead and other costs * 0.0001) / (Total business entity revenue * .001) (261.0700 * 261.0710a * 261.0720c * 0.0001) / (261.0050 * .001)
105565	Overhead and other costs to perform the process "manage and process collections" per \$1,000 revenue	(Total cost to perform the process "manage and process collections" * Percentage of total cost of the process "manage and process collections" allocated to internal costs * Percentage of internal costs of the process "manage and process collections" allocated to overhead and other costs * 0.0001) / (Total business entity revenue * .001) (261.0550 * 261.0560a * 261.0570c * 0.0001) / (261.0050 * .001)
105567	Overhead and other costs to perform the process "process accounts receivable (AR)" per \$100,000 revenue	(Percentage of internal costs of the process "process accounts receivable" allocated to overhead and other costs * Percentage of total cost to perform the process "process accounts receivable (AR)" allocated to internal costs * 0.0001 * Total cost to perform the process "process accounts receivable (AR)") / (Total business entity revenue * .00001) (261.0320c * 261.0310a * 0.0001 * 261.0300) / (261.0050 * .00001)

**FINANCIAL MANAGEMENT (FM)
AR AND COLLECTIONS (94 MEASURES)**

COST EFFECTIVENESS (32 MEASURES)

102937	Personnel cost to perform the process "manage and process adjustments/deductions" per \$1,000 revenue	<p>(Percentage of internal costs of the process "manage and process adjustments/deductions" allocated to personnel cost * Percentage of total cost of the process "manage and process adjustments/deductions" allocated to internal costs * 0.0001 * Total cost to perform the process "manage and process adjustments/deductions") / (Total business entity revenue * .001)</p> <p>(261.0720a * 261.0710a * 0.0001 * 261.0700) / (261.0050 * .001)</p>	
105592	Personnel cost to perform the process "manage and process adjustments/deductions" per process FTE	<p>(Percentage of internal costs of the process "manage and process adjustments/deductions" allocated to personnel cost * Percentage of total cost of the process "manage and process adjustments/deductions" allocated to internal costs * 0.0001 * Total cost to perform the process "manage and process adjustments/deductions") / Number of FTEs who perform the process "manage and process adjustments/deductions"</p> <p>(261.0720a * 261.0710a * 0.0001 * 261.0700) / 261.0690</p>	
102940	Personnel cost to perform the process "manage and process collections" per \$1,000 revenue	<p>(Percentage of internal costs of the process "manage and process collections" allocated to personnel cost * Percentage of total cost of the process "manage and process collections" allocated to internal costs * 0.0001 * Total cost to perform the process "manage and process collections") / (Total business entity revenue * .001)</p> <p>(261.0570a * 261.0560a * 0.0001 * 261.0550) / (261.0050 * .001)</p>	
105594	Personnel cost to perform the process "manage and process collections" per process FTE	<p>(Percentage of internal costs of the process "manage and process collections" allocated to personnel cost * Percentage of total cost of the process "manage and process collections" allocated to internal costs * 0.0001 * Total cost to perform the process "manage and process collections") / Number of FTEs who perform the process "manage and process collections"</p> <p>(261.0570a * 261.0560a * 0.0001 * 261.0550) / 261.0540</p>	

**FINANCIAL MANAGEMENT (FM)
AR AND COLLECTIONS (94 MEASURES)**

COST EFFECTIVENESS (32 MEASURES)

103007	Personnel cost to perform the process "process accounts receivable (AR)" per \$1,000 revenue	<p>(Percentage of internal costs to perform the process "process accounts receivable (AR)" allocated to personnel costs * Percentage of total cost to perform the process "process accounts receivable (AR)" allocated to internal costs * 0.0001 * Total cost to perform the process "process accounts receivable (AR)") / (Total business entity revenue * .001)</p> <p>(261.0320a * 261.0310a * 0.0001 * 261.0300) / (261.0050 * .001)</p>	
103291	Systems cost to perform the process "manage and process adjustments/deductions" per \$100,000 revenue	<p>(Percentage of internal cost of the process "Manage and process adjustments/deductions" allocated to systems costs * Percentage of total cost of the process "manage and process adjustments/deductions" allocated to internal costs * 0.0001 * Total cost to perform the process "manage and process adjustments/deductions") / (Total business entity revenue * .00001)</p> <p>(261.0720b * 261.0710a * 0.0001 * 261.0700) / (261.0050 * .00001)</p>	
103293	Systems cost to perform the process "manage and process collections" per \$100,000 revenue	<p>(Percentage of internal cost of the process "Manage and process collections" allocated to systems costs * Percentage of total cost of the process "manage and process collections" allocated to internal costs * 0.0001 * Total cost to perform the process "manage and process collections") / (Total business entity revenue * .00001)</p> <p>(261.0570b * 261.0560a * 0.0001 * 261.0550) / (261.0050 * .00001)</p>	
103341	Systems cost to perform the process "process accounts receivable (AR)" per \$100,000 revenue	<p>(Percentage of internal cost of the process "process accounts receivable (AR)" allocated to systems costs * Percentage of total cost to perform the process "process accounts receivable (AR)" allocated to internal costs * 0.0001 * Total cost to perform the process "process accounts receivable (AR)") / (Total business entity revenue * .00001)</p> <p>(261.0320b * 261.0310a * 0.0001 * 261.0300) / (261.0050 * .00001)</p>	
105595	Total cost to perform the process "manage and process adjustments/deductions" per active customer	<p>Total cost to perform the process "manage and process adjustments/deductions" / Number of active customers in customer master file</p> <p>261.0700 / 261.0590</p>	
105596	Total cost to perform the process "manage and process adjustments/deductions" per adjustment/deduction	<p>Total cost to perform the process "manage and process adjustments/deductions" / Number of adjustments/deductions</p> <p>261.0700 / 261.0750</p>	

FINANCIAL MANAGEMENT (FM) AR AND COLLECTIONS (94 MEASURES)

COST EFFECTIVENESS (32 MEASURES)

105597	Total cost to perform the process "manage and process adjustments/deductions" per process FTE	Total cost to perform the process "manage and process adjustments/deductions" / Number of FTEs who perform the process "manage and process adjustments/deductions" 261.0700 / 261.0690	
103716	Total cost to perform the process "manage and process collections" as a percentage of revenue	(Total cost to perform the process "manage and process collections" / Total business entity revenue) * 100 (261.0550 / 261.0050) * 100	
103717	Total cost to perform the process "manage and process collections" per \$1 billion revenue	Total cost to perform the process "manage and process collections" / (Total business entity revenue * .000000001) 261.0550 / (261.0050 * .000000001)	
103723	Total cost to perform the process "manage and process collections" per active customer	Total cost to perform the process "manage and process collections" / Number of active customers in customer master file 261.0550 / 261.0590	
104467	Total cost to perform the process "manage and process collections" per customer receipt	Total cost to perform the process "manage and process collections" / Number of receipts processed 261.0550 / 261.0440	
103724	Total cost to perform the process "manage and process collections" per process FTE	Total cost to perform the process "manage and process collections" / Number of FTEs who perform the process "manage and process collections" 261.0550 / 261.0540	
103843	Total cost to perform the process "process accounts receivable (AR)" as a percentage of revenue	(Total cost to perform the process "process accounts receivable (AR)" / Total business entity revenue) * 100 (261.0300 / 261.0050) * 100	
103845	Total cost to perform the process "process accounts receivable (AR)" per \$1 billion revenue	Total cost to perform the process "process accounts receivable (AR)" / (Total business entity revenue * .000000001) 261.0300 / (261.0050 * .000000001)	
105598	Total cost to perform the process "process accounts receivable (AR)" per active customer	Total cost to perform the process "process accounts receivable (AR)" / Number of active customers in customer master file 261.0300 / 261.0590	

FINANCIAL MANAGEMENT (FM) AR AND COLLECTIONS (94 MEASURES)

COST EFFECTIVENESS (32 MEASURES)

103844	Total cost to perform the process "process accounts receivable (AR)" per process FTE	Total cost to perform the process "process accounts receivable (AR)" / Number of FTEs who perform the process "process accounts receivable (AR)" 261.0300 / 261.0290	
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CYCLE TIME (4 MEASURES)

100581	Cycle time in days from transmission of invoice to receipt of payment	Cycle time in calendar days from invoicing a customer to the receipt of payment 261.0340	✓
100178	Days sales outstanding	Days sales outstanding in accounts receivable 261.0350	✓
100558	Cycle time in days between transmission of invoice and shipment of goods or delivery of services	Cycle time in calendar days from the transmission of an invoice/bill to shipping/providing the good/service 261.0360	
100628	Cycle time in days to resolve adjustments	Cycle time in calendar days from identifying an adjustment to fully resolving and reflecting it in the accounting records 261.0740	

PROCESS EFFICIENCY (14 MEASURES)

101109	Number of FTEs that perform the process "process accounts receivable (AR)" per \$1 billion revenue	Number of FTEs who perform the process "process accounts receivable (AR)" / (Total business entity revenue * .000000001) 261.0290 / (261.0050 * .000000001)	✓
101042	Number of FTEs that perform the processes "process accounts receivable (AR)", "manage and process collections", and "manage and process adjustments/deductions" per \$1 billion revenue	(Number of FTEs who perform the process "process accounts receivable (AR)" + Number of FTEs who perform the process "manage and process collections" + Number of FTEs who perform the process "manage and process adjustments/deductions") / (Total business entity revenue * .000000001) (261.0290 + 261.0540 + 261.0690) / (261.0050 * .000000001)	✓
101758	Percentage of total receipts that are processed error free the first time	(Number of receipts processed error-free first time / Number of receipts processed) * 100 (261.0450 / 261.0440) * 100	✓
101043	Number of FTEs that perform the process "manage and process adjustments/deductions" per \$1 billion revenue	Number of FTEs who perform the process "manage and process adjustments/deductions" / (Total business entity revenue * .000000001) 261.0690 / (261.0050 * .000000001)	

FINANCIAL MANAGEMENT (FM) AR AND COLLECTIONS (94 MEASURES)

PROCESS EFFICIENCY (14 MEASURES)

101048	Number of FTEs that perform the process "manage and process collections" per \$1 billion revenue	Number of FTEs who perform the process "manage and process collections" / (Total business entity revenue * .000000001) 261.0540 / (261.0050 * .000000001)	
101656	Outstanding payment days as a proportion of standard payment days	Days sales outstanding in accounts receivable / Standard payment terms in calendar days for accounts receivable 261.0350 / 261.0500	
105568	Percentage of active customers that are delinquent at any time during the year	Percentage of active customers that are delinquent 261.0600	
105569	Percentage of customer accounts set up for automatic cash application	Percentage of customer accounts set up for automatic cash application 261.0490	
102152	Percentage of invoice line items paid in full the first time	Percentage of billed/invoiced line items paid in full the first time 261.0420	
102155	Percentage of invoice line items that is adjusted by the customer prior to payment	Percentage of billed/invoiced line items that are adjusted prior to paying 261.0410	
105532	Percentage of line items billed/invoiced that is entered into the general ledger through an automated method	Percentage of line items billed/invoiced into the system through an automated method 261.0400	
102463	Percentage of receipts automatically matched to open items in the accounts receivable sub ledger	Percentage of receipts that are automatically matched to open items in the accounts receivable sub ledger 261.0460	
101950	Percentage of receipts received electronically or automatically	Percentage of receipts received electronically or automatically 261.0470	
104166	Total uncollectable balances as a percentage of revenue	(Total value of uncollectable balances / Total business entity revenue) * 100 (261.0620 / 261.0050) * 100	

STAFF PRODUCTIVITY (9 MEASURES)

105558	Number of receipts processed per FTE that performs the process "manage and process collections"	Number of receipts processed / Number of FTEs who perform the process "manage and process collections" 261.0440 / 261.0540	✓
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FINANCIAL MANAGEMENT (FM) AR AND COLLECTIONS (94 MEASURES)

STAFF PRODUCTIVITY (9 MEASURES)

101395	Number of receipts processed per FTE that performs the process "process accounts receivable (AR)"	Number of receipts processed / Number of FTEs who perform the process "process accounts receivable (AR)" 261.0440 / 261.0290	✓
105556	Number of active customers managed per FTE that performs the process "manage and process adjustments/deductions"	Number of active customers in customer master file / Number of FTEs who perform the process "manage and process adjustments/deductions" 261.0590 / 261.0690	
104115	Number of active customers managed per FTE that performs the process "manage and process collections"	Number of active customers in customer master file / Number of FTEs who perform the process "manage and process collections" 261.0590 / 261.0540	
105557	Number of active customers managed per FTE that performs the process "process accounts receivable (AR)"	Number of active customers in customer master file / Number of FTEs who perform the process "process accounts receivable (AR)" 261.0590 / 261.0290	
100880	Number of adjustments/deductions per FTE that performs the process "manage and process adjustments/deductions"	Number of adjustments/deductions / Number of FTEs who perform the process "manage and process adjustments/deductions" 261.0750 / 261.0690	
100904	Number of customer accounts per FTE that performs the process "process accounts receivable (AR)"	Number of customers in the customer master file / Number of FTEs who perform the process "process accounts receivable (AR)" 261.0480 / 261.0290	
100796	Number of invoices processed per FTE that performs the process "manage and process collections"	Number of invoices billed to customer / Number of FTEs who perform the process "manage and process collections" 261.0370 / 261.0540	
100797	Number of invoices processed per FTE that performs the process "process accounts receivable (AR)"	Number of invoices billed to customer / Number of FTEs who perform the process "process accounts receivable (AR)" 261.0370 / 261.0290	

SUPPLEMENTAL INFORMATION (35 MEASURES)

100230	Average number of line items per invoice	Number of line items billed/invoiced / Number of invoices billed to customer 261.0380 / 261.0370	
100387	Average value per line item billed	Total value of line items billed/invoiced / Number of line items billed/invoiced 261.0390 / 261.0380	

**FINANCIAL MANAGEMENT (FM)
AR AND COLLECTIONS (94 MEASURES)**

SUPPLEMENTAL INFORMATION (35 MEASURES)

105555	Maximum value of uncollectable balance that can be written off without approval	Highest value of uncollectable balance that can be written off without approval 261.0610	
105433	Number of receipts processed per \$1,000 of revenue	Number of receipts processed / (Total business entity revenue * .001) 261.0440 / (261.0050 * .001)	
105559	Outsourced cost to perform the process "manage and process adjustments/deductions" as a percentage of total process cost	Percentage of total cost to perform the process "manage and process adjustments/deductions" allocated to external costs 261.0710b	
105560	Outsourced cost to perform the process "manage and process collections" as a percentage of total process cost	Percentage of total cost to perform the process "manage and process collections" allocated to external costs 261.0560b	
105561	Outsourced cost to perform the process "process accounts receivable (AR)" as a percentage of total process cost	Percentage of total cost to perform the process "process accounts receivable (AR)" allocated to external costs 261.0310b	
105562	Overhead and other costs to perform the process "manage and process adjustments/deductions" as a percentage of total process cost	Percentage of total cost of the process "manage and process adjustments/deductions" allocated to internal costs * Percentage of internal costs of the process "manage and process adjustments/deductions" allocated to overhead and other costs * 0.01 261.0710a * 261.0720c * 0.01	
105564	Overhead and other costs to perform the process "manage and process collections" as a percentage of total process cost	Percentage of total cost of the process "manage and process collections" allocated to internal costs * Percentage of internal costs of the process "manage and process collections" allocated to overhead and other costs * 0.01 261.0560a * 261.0570c * 0.01	
105566	Overhead and other costs to perform the process "process accounts receivable (AR)" as a percentage of total process cost	Percentage of internal costs of the process "process accounts receivable" allocated to overhead and other costs * Percentage of total cost to perform the process "process accounts receivable (AR)" allocated to internal costs * 0.01 261.0320c * 261.0310a * 0.01	
101870	Percentage of billed/invoiced line items offering a discount	Percentage of invoice line items received that offer a discount 261.0430	

**FINANCIAL MANAGEMENT (FM)
AR AND COLLECTIONS (94 MEASURES)**

SUPPLEMENTAL INFORMATION (35 MEASURES)

105484	Percentage of customer accounts that are active customers	(Number of active customers in customer master file / Number of customers in the customer master file) * 100.0 (261.0590 / 261.0480) * 100.0
105570	Percentage of FTEs that perform the process "manage and process adjustments/deductions" that perform management activities	(Number of FTEs who perform the process "manage and process adjustments/deductions" who perform management activities / Number of FTEs who perform the process "manage and process adjustments/deductions") * 100.0 (261.0730a / 261.0690) * 100.0
105571	Percentage of FTEs that perform the process "manage and process adjustments/deductions" that perform the activity "analyze adjustments"	(Number of FTEs who perform the process "manage and process adjustments/deductions" who analyze adjustments / Number of FTEs who perform the process "manage and process adjustments/deductions") * 100.0 (261.0730c / 261.0690) * 100.0
105572	Percentage of FTEs that perform the process "manage and process adjustments/deductions" that perform the activity "correspond/negotiate with customer"	(Number of FTEs who perform the process "manage and process adjustments/deductions" who correspond/negotiate with customers / Number of FTEs who perform the process "manage and process adjustments/deductions") * 100.0 (261.0730d / 261.0690) * 100.0
105573	Percentage of FTEs that perform the process "manage and process adjustments/deductions" that perform the activity "discuss resolution with internal parties"	(Number of FTEs who perform the process "manage and process adjustments/deductions" who discuss resolution with internal parties / Number of FTEs who perform the process "manage and process adjustments/deductions") * 100.0 (261.0730e / 261.0690) * 100.0
105574	Percentage of FTEs that perform the process "manage and process adjustments/deductions" that perform the activity "establish policies/procedures for adjustments"	(Number of FTEs who perform the process "manage and process adjustments/deductions" who establish policies/procedures for adjustments / Number of FTEs who perform the process "manage and process adjustments/deductions") * 100.0 (261.0730b / 261.0690) * 100.0
105575	Percentage of FTEs that perform the process "manage and process adjustments/deductions" that perform the activity "prepare chargeback invoices"	(Number of FTEs who perform the process "manage and process adjustments/deductions" who prepare chargeback invoices / Number of FTEs who perform the process "manage and process adjustments/deductions") * 100.0 (261.0730f / 261.0690) * 100.0

**FINANCIAL MANAGEMENT (FM)
AR AND COLLECTIONS (94 MEASURES)**

SUPPLEMENTAL INFORMATION (35 MEASURES)

105576	Percentage of FTEs that perform the process "manage and process adjustments/deductions" that perform the activity "process related entries"	(Number of FTEs who perform the process "manage and process adjustments/deductions" who process related entries / Number of FTEs who perform the process "manage and process adjustments/deductions") * 100.0 (261.0730g / 261.0690) * 100.0
105579	Percentage of FTEs that perform the process "manage and process collections" that perform management activities	(Number of FTEs who perform the process "manage and process collections" who perform management activities / Number of FTEs who perform the process "manage and process collections") * 100.0 (261.0580a / 261.0540) * 100.0
105580	Percentage of FTEs that perform the process "manage and process collections" that perform the activity "analyze delinquent account balances"	(Number of FTEs who perform the process "manage and process collections" who analyze delinquent account balances / Number of FTEs who perform the process "manage and process collections") * 100.0 (261.0580c / 261.0540) * 100.0
105581	Percentage of FTEs that perform the process "manage and process collections" that perform the activity "correspond/negotiate with delinquent accounts"	(Number of FTEs who perform the process "manage and process collections" who correspond/negotiate with delinquent accounts / Number of FTEs who perform the process "manage and process collections") * 100.0 (261.0580d / 261.0540) * 100.0
105582	Percentage of FTEs that perform the process "manage and process collections" that perform the activity "discuss account resolution with internal parties"	(Number of FTEs who perform the process "manage and process collections" who discuss account resolution with internal parties / Number of FTEs who perform the process "manage and process collections") * 100.0 (261.0580e / 261.0540) * 100.0
105583	Percentage of FTEs that perform the process "manage and process collections" that perform the activity "establish policies/procedures for delinquent accounts"	(Number of FTEs who perform the process "manage and process collections" who establish policies/procedures for delinquent accounts / Number of FTEs who perform the process "manage and process collections") * 100.0 (261.0580b / 261.0540) * 100.0
105584	Percentage of FTEs that perform the process "manage and process collections" that perform the activity "process adjustments/write off uncollectible balances"	(Number of FTEs who perform the process "manage and process collections" who process adjustments/write off uncollectible balances / Number of FTEs who perform the process "manage and process collections") * 100.0 (261.0580f / 261.0540) * 100.0

**FINANCIAL MANAGEMENT (FM)
AR AND COLLECTIONS (94 MEASURES)**

SUPPLEMENTAL INFORMATION (35 MEASURES)

105585	Percentage of FTEs that perform the process "process accounts receivable (AR)" that perform management activities	(Number of FTEs who perform the process "process accounts receivable (AR)" who perform management activities / Number of FTEs who perform the process "process accounts receivable (AR)") * 100.0 (261.0330a / 261.0290) * 100.0
105586	Percentage of FTEs that perform the process "process accounts receivable (AR)" that perform the activity "apply cash remittances"	(Number of FTEs who perform the process "process accounts receivable (AR)" who apply cash remittances / Number of FTEs who perform the process "process accounts receivable (AR)") * 100.0 (261.0330d / 261.0290) * 100.0
105587	Percentage of FTEs that perform the process "process accounts receivable (AR)" that perform the activity "establish accounts receivable policies"	(Number of FTEs who perform the process "process accounts receivable (AR)" who establish accounts receivable policies / Number of FTEs who perform the process "process accounts receivable (AR)") * 100.0 (261.0330b / 261.0290) * 100.0
105588	Percentage of FTEs that perform the process "process accounts receivable (AR)" that perform the activity "post accounts receivable activity to the general ledger"	(Number of FTEs who perform the process "process accounts receivable (AR)" who post accounts receivable activity to the general ledger / Number of FTEs who perform the process "process accounts receivable (AR)") * 100.0 (261.0330f / 261.0290) * 100.0
105589	Percentage of FTEs that perform the process "process accounts receivable (AR)" that perform the activity "prepare accounts receivable reports"	(Number of FTEs who perform the process "process accounts receivable (AR)" who prepare accounts receivable reports / Number of FTEs who perform the process "process accounts receivable (AR)") * 100.0 (261.0330e / 261.0290) * 100.0
105590	Percentage of FTEs that perform the process "process accounts receivable (AR)" that perform the activity "receive/deposit customer payments"	(Number of FTEs who perform the process "process accounts receivable (AR)" who receive/deposit customer payments / Number of FTEs who perform the process "process accounts receivable (AR)") * 100.0 (261.0330c / 261.0290) * 100.0
105591	Personnel cost to perform the process "manage and process adjustments/deductions" as a percentage of total process cost	Percentage of total cost of the process "manage and process adjustments/deductions" allocated to internal costs * Percentage of internal costs of the process "manage and process adjustments/deductions" allocated to personnel cost * 0.01 261.0710a * 261.0720a * 0.01

**FINANCIAL MANAGEMENT (FM)
AR AND COLLECTIONS (94 MEASURES)**

SUPPLEMENTAL INFORMATION (35 MEASURES)

105593	Personnel cost to perform the process "manage and process collections" as a percentage of total process cost	Percentage of internal costs of the process "manage and process collections" allocated to personnel cost * Percentage of total cost of the process "manage and process collections" allocated to internal costs * 0.01 261.0570a * 261.0560a * 0.01
103004	Personnel cost to perform the process "process accounts receivable (AR)" as a percentage of the total process cost	Percentage of internal costs to perform the process "process accounts receivable (AR)" allocated to personnel costs * Percentage of total cost to perform the process "process accounts receivable (AR)" allocated to internal costs * 0.01 261.0320a * 261.0310a * 0.01
103340	Systems cost to perform the process "process accounts receivable (AR)" as a percentage of total process cost	Percentage of internal cost of the process "process accounts receivable (AR)" allocated to systems costs * Percentage of total cost to perform the process "process accounts receivable (AR)" allocated to internal costs * 0.01 261.0320b * 261.0310a * 0.01

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