

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)			
FINANCE ORGANIZATION (107 MEASURES)			
COST EFFECTIVENESS (7 MEASURES)			
102860	Personnel cost to perform finance function per finance function FTE	(Total cost to perform the function "manage financial resources" * Percentage allocation of total annual finance function cost to internal costs * Percentage allocation of total annual finance function internal cost to personnel costs * .0001) / Number of FTEs who perform the function "manage financial resources" (262.0420 * 262.0430a * 262.0440a * .0001) / 262.0400aa	✓
103538	Total cost to perform the finance function as a percentage of revenue	(Total cost to perform the function "manage financial resources" / Total business entity revenue) * 100 (262.0420 / 262.0050) * 100	✓
101666	Overhead cost of the finance function per \$100,000 revenue	(Total cost to perform the function "manage financial resources" * Percentage allocation of total annual finance function cost to internal costs * Percentage allocation of total annual finance function internal cost to overhead costs * .0001) / (Total business entity revenue * .00001) (262.0420 * 262.0430a * 262.0440c * .0001) / (262.0050 * .00001)	
102857	Personnel cost to perform the finance function per \$1,000 revenue	(Total cost to perform the function "manage financial resources" * Percentage allocation of total annual finance function cost to internal costs * Percentage allocation of total annual finance function internal cost to personnel costs * .0001) / (Total business entity revenue * .001) (262.0420 * 262.0430a * 262.0440a * .0001) / (262.0050 * .001)	
103221	Systems cost to perform the finance function per \$100,000 revenue	(Total cost to perform the function "manage financial resources" * Percentage allocation of total annual finance function cost to internal costs * Percentage allocation of total annual finance function internal cost to systems costs * .0001) / (Total business entity revenue * .00001) (262.0420 * 262.0430a * 262.0440b * .0001) / (262.0050 * .00001)	
103539	Total cost to perform the finance function per \$1,000 revenue	Total cost to perform the function "manage financial resources" / (Total business entity revenue * .001) 262.0420 / (262.0050 * .001)	

**FINANCIAL MANAGEMENT (FM)
FINANCE ORGANIZATION (107 MEASURES)**

COST EFFECTIVENESS (7 MEASURES)

103544	Total cost to perform the finance function per finance function FTE	Total cost to perform the function "manage financial resources" / Number of FTEs who perform the function "manage financial resources"	
		262.0420 / 262.0400aa	

CYCLE TIME (10 MEASURES)

100152	Cycle time in business days to process the payroll	Cycle time in business days to process payroll from HR/benefits system cut-off to payroll transmit date	✓
		262.0710	
100154	Cycle time in days from receipt of invoice until approved and scheduled for payment	Cycle time in calendar days from the receipt of an invoice to when it is approved and scheduled	✓
		262.0640	
100160	Cycle time in days to complete the annual budget	Cycle time in days to complete the budget	✓
		262.0650	
100162	Cycle time in days to complete the monthly consolidated financial statements	Cycle time in days to complete the monthly consolidated financial statements	✓
		262.0560	
100164	Cycle time in days to generate complete and correct billing data	Cycle time in days to generate complete and correct billing data	✓
		262.0580	
100178	Days sales outstanding	Days sales outstanding in accounts receivable	✓
		262.0620	
105534	Average cycle time in hours for your organization to concentrate/physically pool cash and establish a daily cash position	Cycle time in hours to concentrate/physically pool cash and establish a daily cash position	
		262.0730	
105533	Average cycle time in hours to develop a short-term cash flow forecast	Cycle time in hours to develop a short-term cash flow forecast	
		262.0720	
100171	Cycle time in hours to initiate, approve, and dispatch a wire transfer	Cycle time in hours to initiate, approve, and dispatch a wire transfer	
		262.0750	
100175	Cycle time in hours to reconcile a single bank account	Cycle time in days to reconcile a single bank account from bank account statement receipt through ending book balance reconciliation	
		262.0740	

FINANCIAL MANAGEMENT (FM)
FINANCE ORGANIZATION (107 MEASURES)

PROCESS EFFICIENCY (40 MEASURES)

100959	Number of finance function FTEs per \$1 billion revenue	Number of FTEs who perform the function "manage financial resources" / (Total business entity revenue * .000000001) 262.0400aa / (262.0050 * .000000001)	✓
101078	Number of FTEs for the order to invoice cycle per \$1 billion revenue	(Number of FTEs who perform the process "manage sales orders" + Number of FTEs who perform the process "process customer credit" + Number of FTEs who perform the process "invoice customer") / (Total business entity revenue * 0.000000001) (262.0400d + 262.0400e + 262.0400f) / (262.0050 * 0.000000001)	✓
101018	Number of FTEs that perform the process "establish internal controls, policies, and procedures" per \$1 billion revenue	Number of FTEs who perform the process "establish internal controls, policies, and procedures" / (Total business entity revenue * .000000001) 262.0400v / (262.0050 * .000000001)	✓
101019	Number of FTEs that perform the process "evaluate and manage financial performance" per \$1 billion revenue	Number of FTEs who perform the process "evaluate and manage financial performance" / (Total business entity revenue * .000000001) 262.0400c / (262.0050 * .000000001)	✓
101035	Number of FTEs that perform the process "invoice customer" per \$1 billion revenue	Number of FTEs who perform the process "invoice customer" / (Total business entity revenue * .000000001) 262.0400f / (262.0050 * .000000001)	✓
101014	Number of FTEs that perform the process "manage sales orders" per \$1 billion revenue	Number of FTEs who perform the process "manage sales orders" / (Total business entity revenue * .000000001) 262.0400d / (262.0050 * .000000001)	✓
101070	Number of FTEs that perform the process "operate controls and monitor compliance with internal controls policies and procedures" per \$1 billion revenue	Number of FTEs who perform the process "operate controls and monitor compliance with internal controls policies and procedures" / (Total business entity revenue * .000000001) 262.0400w / (262.0050 * .000000001)	✓
101090	Number of FTEs that perform the process "perform financial reporting" per \$1 billion revenue	Number of FTEs who perform the process "perform financial reporting" / (Total business entity revenue * .000000001) 262.0400m / (262.0050 * .000000001)	✓
101091	Number of FTEs that perform the process "perform fixed-asset accounting" per \$1 billion revenue	Number of FTEs who perform the process "perform fixed-asset accounting" / (Total business entity revenue * .000000001) 262.0400l / (262.0050 * .000000001)	✓

FINANCIAL MANAGEMENT (FM)
FINANCE ORGANIZATION (107 MEASURES)

PROCESS EFFICIENCY (40 MEASURES)

101096	Number of FTEs that perform the process "perform general accounting" per \$1 billion revenue	Number of FTEs who perform the process "perform general accounting" / (Total business entity revenue * .000000001) 262.0400k / (262.0050 * .000000001)	✓
101098	Number of FTEs that perform the process "perform planning/budgeting/forecasting" per \$1 billion revenue	Number of FTEs who perform the process "perform planning/budgeting/forecasting" / (Total business entity revenue * .000000001) 262.0400a / (262.0050 * .000000001)	✓
101108	Number of FTEs that perform the process "process accounts payable (AP)" per \$1 billion revenue	Number of FTEs who perform the process "process accounts payable (AP)" / (Total business entity revenue * .000000001) 262.0400s / (262.0050 * .000000001)	✓
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) 262.0400g / (262.0050 * .000000001)	✓
101114	Number of FTEs that perform the process "process customer credit" per \$1 billion revenue	Number of FTEs who perform the process "process customer credit" / (Total business entity revenue * .000000001) 262.0400e / (262.0050 * .000000001)	✓
101165	Number of FTEs that perform the process group "manage taxes" per \$1 billion revenue	Number of FTEs who perform the process group "manage taxes" / (Total business entity revenue * .000000001) 262.0400y / (262.0050 * .000000001)	✓
101167	Number of FTEs that perform the process group "manage treasury operations" per \$1 billion revenue	Number of FTEs who perform the process group "manage treasury operations" / (Total business entity revenue * .000000001) 262.0400u / (262.0050 * .000000001)	✓
100981	Number of FTEs that perform the process group "perform general accounting and reporting" (excluding fixed assets) per \$1 billion revenue	(Number of FTEs who perform the process "manage policies and procedures" (general accounting and reporting) + Number of FTEs who perform the process "perform general accounting" + Number of FTEs who perform the process "perform financial reporting") / (Total business entity revenue * .000000001) (262.0400j + 262.0400k + 262.0400m) / (262.0050 * .000000001)	✓

FINANCIAL MANAGEMENT (FM)
FINANCE ORGANIZATION (107 MEASURES)

PROCESS EFFICIENCY (40 MEASURES)

101172	Number of FTEs that perform the process group "perform planning and management accounting" per \$1 billion revenue	(Number of FTEs who perform the process "perform planning/budgeting/forecasting" + Number of FTEs who perform the processes "perform cost accounting and control" and "perform cost management" + Number of FTEs who perform the process "evaluate and manage financial performance") / (Total business entity revenue * .000000001) (262.0400a + 262.0400b + 262.0400c) / (262.0050 * .000000001)	✓
101095	Number of FTEs that perform the process group "process accounts payable and expense reimbursements" per \$1 billion revenue	(Number of FTEs who perform the process "process accounts payable (AP)" + Number of FTEs who perform the process "process expense reimbursements") / (Total business entity revenue * .000000001) (262.0400s + 262.0400t) / (262.0050 * .000000001)	✓
101106	Number of FTEs that perform the process group "process payroll" per \$1 billion revenue	(Number of FTEs who perform the process "report time" + Number of FTEs who perform the process "manage pay" + Number of FTEs who perform the process "process payroll taxes") / (Total business entity revenue * .000000001) (262.0400p + 262.0400q + 262.0400r) / (262.0050 * .000000001)	✓
101089	Number of FTEs that perform the processes "perform cost accounting and control" and "perform cost management" per \$1 billion revenue	Number of FTEs who perform the processes "perform cost accounting and control" and "perform cost management" / (Total business entity revenue * .000000001) 262.0400b / (262.0050 * .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) (262.0400g + 262.0400h + 262.0400i) / (262.0050 * .000000001)	✓
101765	Percentage of journal entry line items processed error free the first time	Percentage of journal entry line items processed error free the first time 262.0570	✓
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 (262.0610 / 262.0600) * 100	✓

**FINANCIAL MANAGEMENT (FM)
FINANCE ORGANIZATION (107 MEASURES)**

PROCESS EFFICIENCY (40 MEASURES)

101079	Number of FTEs that perform other non-defined finance processes per \$1 billion revenue	Number of FTEs who perform other non-defined financial processes / (Total business entity revenue * 0.000000001) 262.0400z / (262.0050 * 0.000000001)	
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) 262.0400i / (262.0050 * .000000001)	
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) 262.0400h / (262.0050 * .000000001)	
101054	Number of FTEs that perform the process "manage financial policies and procedures" per \$1 billion revenue	Number of FTEs who perform the process "manage policies and procedures" (general accounting and reporting) / (Total business entity revenue * .000000001) 262.0400j / (262.0050 * .000000001)	
101057	Number of FTEs that perform the process "manage pay" per \$1 billion revenue	Number of FTEs who perform the process "manage pay" / (Total business entity revenue * .000000001) 262.0400q / (262.0050 * .000000001)	
101086	Number of FTEs that perform the process "perform capital planning and project approval" per \$1 billion revenue	Number of FTEs who perform the process "perform capital planning and project approval" / (Total business entity revenue * .000000001) 262.0400n / (262.0050 * .000000001)	
101088	Number of FTEs that perform the process "perform capital project accounting" per \$1 billion revenue	Number of FTEs who perform the process "perform capital project accounting" / (Total business entity revenue * .000000001) 262.0400o / (262.0050 * .000000001)	
101119	Number of FTEs that perform the process "process expense reimbursements" per \$1 billion revenue	Number of FTEs who perform the process "process expense reimbursements" / (Total business entity revenue * .000000001) 262.0400t / (262.0050 * .000000001)	
101120	Number of FTEs that perform the process "process payroll taxes" per \$1 billion revenue	Number of FTEs who perform the process "process payroll taxes" / (Total business entity revenue * .000000001) 262.0400r / (262.0050 * .000000001)	

FINANCIAL MANAGEMENT (FM)
FINANCE ORGANIZATION (107 MEASURES)

PROCESS EFFICIENCY (40 MEASURES)

101125	Number of FTEs that perform the process "report on internal controls compliance" per \$1 billion revenue	Number of FTEs who perform the process "report on internal controls compliance" / (Total business entity revenue * .000000001) 262.0400x / (262.0050 * .000000001)
101130	Number of FTEs that perform the process "report time" per \$1 billion revenue	Number of FTEs who perform the process "report time" / (Total business entity revenue * .000000001) 262.0400p / (262.0050 * .000000001)
101161	Number of FTEs that perform the process group "manage fixed-asset project accounting" per \$1 billion revenue	(Number of FTEs who perform the process "perform capital planning and project approval" + Number of FTEs who perform the process "perform capital project accounting") / (Total business entity revenue * .000000001) (262.0400n + 262.0400o) / (262.0050 * .000000001)
101163	Number of FTEs that perform the process group "manage internal controls" per \$1 billion revenue	(Number of FTEs who perform the process "establish internal controls, policies, and procedures" + Number of FTEs who perform the process "operate controls and monitor compliance with internal controls policies and procedures" + Number of FTEs who perform the process "report on internal controls compliance") / (Total business entity revenue * .000000001) (262.0400v + 262.0400w + 262.0400x) / (262.0050 * .000000001)
101162	Number of FTEs to perform the fixed assets cycle per \$1 billion revenue	(Number of FTEs who perform the process "perform fixed-asset accounting" + Number of FTEs who perform the process "perform capital planning and project approval" + Number of FTEs who perform the process "perform capital project accounting") / (Total business entity revenue * .000000001) (262.0400l + 262.0400n + 262.0400o) / (262.0050 * .000000001)
102064	Percentage of finance function FTEs to total number of employees within the business entity	(Number of FTEs who perform the function "manage financial resources" / Number of business entity employees) * 100 (262.0400aa / 262.0060) * 100
104166	Total uncollectable balances as a percentage of revenue	(Total value of uncollectable balances / Total business entity revenue) * 100 (262.0630 / 262.0050) * 100

FINANCIAL MANAGEMENT (FM)
FINANCE ORGANIZATION (107 MEASURES)

STAFF PRODUCTIVITY (1 MEASURES)

100878	Number of active customers per FTE that performs the process "process customer credit"	Number of active customers in customer master file / Number of FTEs who perform the process "process customer credit"	
		262.0590 / 262.0400e	

SUPPLEMENTAL INFORMATION (49 MEASURES)

105536	External cost to perform the finance function as a percentage of total finance function cost	Percentage allocation of total annual finance function cost to external costs	
		262.0430b	
105535	Internal cost to perform the finance function as a percentage of total finance function cost	Percentage allocation of total annual finance function cost to internal costs	
		262.0430a	
101463	Other cost of the finance function as a percentage of the total cost of the finance function	(Percentage allocation of total annual finance function cost to internal costs * Percentage allocation of total annual finance function internal cost to other costs * .01)	
		(262.0430a * 262.0440d * .01)	
105540	Other cost to perform the finance function as a percentage of internal finance function cost	Percentage allocation of total annual finance function internal cost to other costs	
		262.0440d	
101610	Outsourced cost of the finance function as a percentage of the total cost of the finance function	Percentage allocation of total annual finance function cost to external costs	
		262.0430b	
101665	Overhead cost of the finance function as a percentage of the total cost of the finance function	(Percentage allocation of total annual finance function cost to internal costs * Percentage allocation of total annual finance function internal cost to overhead costs * .01)	
		(262.0430a * 262.0440c * .01)	
105539	Overheadcost to perform the finance function as a percentage of internal finance function cost	Percentage allocation of total annual finance function internal cost to overhead costs	
		262.0440c	
102008	Percentage of finance function FTEs allocated to the process "manage sales orders"	(Number of FTEs who perform the process "manage sales orders" / Number of FTEs who perform the function "manage financial resources") * 100	
		(262.0400d / 262.0400aa) * 100	
102680	Percentage of finance function time allocated to control	Percentage of time of FTEs that perform the function "manage financial resources" spend on control	
		262.0410b	

**FINANCIAL MANAGEMENT (FM)
FINANCE ORGANIZATION (107 MEASURES)**

SUPPLEMENTAL INFORMATION (49 MEASURES)

102684	Percentage of finance function time allocated to decision support	Percentage of time of FTEs that perform the function "manage financial resources" spend on decision support 262.0410c	
102688	Percentage of finance function time allocated to management activities	Percentage of time of FTEs that perform the function "manage financial resources" spend on management activities 262.0410d	
102692	Percentage of finance function time allocated to transaction processing	Percentage of time of FTEs that perform the function "manage financial resources" spend on transaction processing 262.0410a	
102004	Percentage of total finance function FTEs allocated to other non-defined finance processes	(Number of FTEs who perform other non-defined financial processes / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400z / 262.0400aa) * 100	
102040	Percentage of total finance function FTEs allocated to the fixed assets cycle	((Number of FTEs who perform the process "perform fixed-asset accounting" + Number of FTEs who perform the process "perform capital planning and project approval" + Number of FTEs who perform the process "perform capital project accounting") / Number of FTEs who perform the function "manage financial resources") * 100 ((262.0400l + 262.0400n + 262.0400o) / 262.0400aa) * 100	
102006	Percentage of total finance function FTEs allocated to the process "establish internal controls, policies, and procedures"	(Number of FTEs who perform the process "establish internal controls, policies, and procedures" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400v / 262.0400aa) * 100	
102009	Percentage of total finance function FTEs allocated to the process "evaluate and manage financial performance"	(Number of FTEs who perform the process "evaluate and manage financial performance" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400c / 262.0400aa) * 100	
102010	Percentage of total finance function FTEs allocated to the process "invoice customer"	(Number of FTEs who perform the process "invoice customer" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400f / 262.0400aa) * 100	

FINANCIAL MANAGEMENT (FM)
FINANCE ORGANIZATION (107 MEASURES)

SUPPLEMENTAL INFORMATION (49 MEASURES)

102012	Percentage of total finance function FTEs allocated to the process "manage and process adjustments/deductions"	(Number of FTEs who perform the process "manage and process adjustments/deductions" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400i / 262.0400aa) * 100
102013	Percentage of total finance function FTEs allocated to the process "manage and process collections"	(Number of FTEs who perform the process "manage and process collections" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400h / 262.0400aa) * 100
102014	Percentage of total finance function FTEs allocated to the process "manage pay"	(Number of FTEs who perform the process "manage pay" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400q / 262.0400aa) * 100
102015	Percentage of total finance function FTEs allocated to the process "manage policies and procedures"	(Number of FTEs who perform the process "manage policies and procedures" (general accounting and reporting) / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400j / 262.0400aa) * 100
102016	Percentage of total finance function FTEs allocated to the process "operate controls and monitor compliance with internal controls policies and procedures"	(Number of FTEs who perform the process "operate controls and monitor compliance with internal controls policies and procedures" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400w / 262.0400aa) * 100
102019	Percentage of total finance function FTEs allocated to the process "perform capital planning and project approval"	(Number of FTEs who perform the process "perform capital planning and project approval" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400n / 262.0400aa) * 100
102020	Percentage of total finance function FTEs allocated to the process "perform capital project accounting"	(Number of FTEs who perform the process "perform capital project accounting" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400o / 262.0400aa) * 100
102021	Percentage of total finance function FTEs allocated to the process "perform financial reporting"	(Number of FTEs who perform the process "perform financial reporting" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400m / 262.0400aa) * 100

FINANCIAL MANAGEMENT (FM)
FINANCE ORGANIZATION (107 MEASURES)

SUPPLEMENTAL INFORMATION (49 MEASURES)

102022	Percentage of total finance function FTEs allocated to the process "perform fixed asset accounting"	(Number of FTEs who perform the process "perform fixed-asset accounting" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400l / 262.0400aa) * 100	
102025	Percentage of total finance function FTEs allocated to the process "perform general accounting"	(Number of FTEs who perform the process "perform general accounting" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400k / 262.0400aa) * 100	
102027	Percentage of total finance function FTEs allocated to the process "perform planning/ budgeting/ forecasting"	(Number of FTEs who perform the process "perform planning/budgeting/forecasting" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400a / 262.0400aa) * 100	
102032	Percentage of total finance function FTEs allocated to the process "process accounts payable"	(Number of FTEs who perform the process "process accounts payable (AP)" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400s / 262.0400aa) * 100	
102033	Percentage of total finance function FTEs allocated to the process "process accounts receivable (AR)"	(Number of FTEs who perform the process "process accounts receivable (AR)" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400g / 262.0400aa) * 100	
102034	Percentage of total finance function FTEs allocated to the process "process customer credit"	(Number of FTEs who perform the process "process customer credit" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400e / 262.0400aa) * 100	
102035	Percentage of total finance function FTEs allocated to the process "process expense reimbursements"	(Number of FTEs who perform the process "process expense reimbursements" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400t / 262.0400aa) * 100	
102007	Percentage of total finance function FTEs allocated to the process "process payroll taxes"	(Number of FTEs who perform the process "process payroll taxes" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400r / 262.0400aa) * 100	

FINANCIAL MANAGEMENT (FM)
FINANCE ORGANIZATION (107 MEASURES)

SUPPLEMENTAL INFORMATION (49 MEASURES)

102036	Percentage of total finance function FTEs allocated to the process "report on internal controls compliance"	(Number of FTEs who perform the process "report on internal controls compliance" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400x / 262.0400aa) * 100	
102037	Percentage of total finance function FTEs allocated to the process "report time"	(Number of FTEs who perform the process "report time" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400p / 262.0400aa) * 100	
102041	Percentage of total finance function FTEs allocated to the process group "manage internal controls"	((Number of FTEs who perform the process "establish internal controls, policies, and procedures" + Number of FTEs who perform the process "operate controls and monitor compliance with internal controls policies and procedures" + Number of FTEs who perform the process "report on internal controls compliance") / Number of FTEs who perform the function "manage financial resources") * 100 ((262.0400v + 262.0400w + 262.0400x) / 262.0400aa) * 100	
102043	Percentage of total finance function FTEs allocated to the process group "manage taxes"	(Number of FTEs who perform the process group "manage taxes" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400y / 262.0400aa) * 100	
102045	Percentage of total finance function FTEs allocated to the process group "manage treasury operations"	(Number of FTEs who perform the process group "manage treasury operations" / Number of FTEs who perform the function "manage financial resources") * 100 (262.0400u / 262.0400aa) * 100	
102018	Percentage of total finance function FTEs allocated to the process group "perform accounts payable and expense reimbursements"	((Number of FTEs who perform the process "process accounts payable (AP)" + Number of FTEs who perform the process "process expense reimbursements") / Number of FTEs who perform the function "manage financial resources") * 100 ((262.0400s + 262.0400t) / 262.0400aa) * 100	

**FINANCIAL MANAGEMENT (FM)
FINANCE ORGANIZATION (107 MEASURES)**

SUPPLEMENTAL INFORMATION (49 MEASURES)

102048	Percentage of total finance function FTEs allocated to the process group "perform general accounting and reporting" (excluding fixed asset accounting)	<p>((Number of FTEs who perform the process "manage policies and procedures" (general accounting and reporting) + Number of FTEs who perform the process "perform general accounting" + Number of FTEs who perform the process "perform financial reporting") / Number of FTEs who perform the function "manage financial resources") * 100</p> <p>$((262.0400j + 262.0400k + 262.0400m) / 262.0400aa) * 100$</p>
102050	Percentage of total finance function FTEs allocated to the process group "perform planning and management accounting"	<p>((Number of FTEs who perform the process "perform planning/budgeting/forecasting" + Number of FTEs who perform the processes "perform cost accounting and control" and "perform cost management" + Number of FTEs who perform the process "evaluate and manage financial performance") / Number of FTEs who perform the function "manage financial resources") * 100</p> <p>$((262.0400a + 262.0400b + 262.0400c) / 262.0400aa) * 100$</p>
102057	Percentage of total finance function FTEs allocated to the process group "process payroll"	<p>((Number of FTEs who perform the process "report time" + Number of FTEs who perform the process "manage pay" + Number of FTEs who perform the process "process payroll taxes") / Number of FTEs who perform the function "manage financial resources") * 100</p> <p>$((262.0400p + 262.0400q + 262.0400r) / 262.0400aa) * 100$</p>
102017	Percentage of total finance function FTEs allocated to the processes "manage sales orders", "process customer credit", and "invoice customer"	<p>((Number of FTEs who perform the process "manage sales orders" + Number of FTEs who perform the process "process customer credit" + Number of FTEs who perform the process "invoice customer") / Number of FTEs who perform the function "manage financial resources") * 100</p> <p>$((262.0400d + 262.0400e + 262.0400f) / 262.0400aa) * 100$</p>
102059	Percentage of total finance function FTEs allocated to the processes "perform cost accounting and control" and "perform cost management"	<p>(Number of FTEs who perform the processes "perform cost accounting and control" and "perform cost management" / Number of FTEs who perform the function "manage financial resources") * 100</p> <p>$(262.0400b / 262.0400aa) * 100$</p>

**FINANCIAL MANAGEMENT (FM)
FINANCE ORGANIZATION (107 MEASURES)**

SUPPLEMENTAL INFORMATION (49 MEASURES)

102011	Percentage of total finance function FTEs allocated to the processes "process accounts receivable (AR)," "manage and process collections," and "manage and process adjustments/deductions"	$\frac{((\text{Number of FTEs who perform the process "process accounts receivable (AR)" + Number of FTEs who perform the process "manage and process collections" + Number of FTEs who perform the process "manage and process adjustments/deductions"}) / \text{Number of FTEs who perform the function "manage financial resources"})}{\text{Number of FTEs who perform the function "manage financial resources"}} \times 100$ $((262.0400g + 262.0400h + 262.0400i) / 262.0400aa) \times 100$	
102855	Personnel cost of the finance function as a percentage of total cost for the finance function	$(\text{Percentage allocation of total annual finance function cost to internal costs} \times \text{Percentage allocation of total annual finance function internal cost to personnel costs}) \times .01$ $(262.0430a \times 262.0440a \times .01)$	
105537	Personnel cost to perform the finance function as a percentage of internal finance function cost	$\text{Percentage allocation of total annual finance function internal cost to personnel costs}$ $262.0440a$	
103219	Systems cost of the finance function as a percentage of the total cost of the finance function	$(\text{Percentage allocation of total annual finance function cost to internal costs} \times \text{Percentage allocation of total annual finance function internal cost to systems costs}) \times .01$ $(262.0430a \times 262.0440b \times .01)$	
105538	Systems cost to perform the finance function as a percentage of internal finance function cost	$\text{Percentage allocation of total annual finance function internal cost to systems costs}$ $262.0440b$	

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