Summary of Process Measures

1.0 Develop Vision and Strategy

Number of full-time corporate planners per <$1 billion> revenue

Number of iterations of strategic plan per year

Percentage error in planning estimates

Strategic planning operating budget per <$1,000> revenue

2.0 Design and Develop Products and Services

Total cost of new product development per <$1,000> revenue

Total cost of the process "generate new product/service ideas" per <$1,000> revenue

Total cost of the process "design and develop product/service" per <$1,000> revenue

Total cost of the process "test market product/service" per <$1,000> revenue

Total cost of the process "support product/service manufacturing/delivery" per <$1,000> revenue

Personnel cost of the process "generate new product/service ideas" per <$1,000> revenue

Personnel cost of the process "design and develop product/service" per <$1,000> revenue

Personnel cost of the process "test market product/service" per <$1,000> revenue

Personnel cost of the process "support product/service manufacturing/delivery" per <$1,000> revenue

Percent of R&D staff with plant experience

Man-years per project

Ratio of R&D to capital equipment

Number of FTEs for the process "generate new product/service ideas" per <$1 billion> revenue

Number of FTEs for the process "design and develop product/service ideas" per <$1 billion> revenue

Number of FTEs for the process "test market product/service" per <$1 billion> revenue

Number of FTEs for the process "support product/service manufacturing/delivery" per <$1 billion> revenue

Number of FTEs for new product development per <$1 billion> revenue

Percentage of sales due to product/services launched in the past year

Number of product/service improvements generated annually

Number of product/service extensions generated annually

Number of new product/service opportunities generated annually

Ratio of projects entering the "design and develop product/service" process to projects completing the process

Ratio of projects entering the "test market product/service" process to projects completing the process

Percentage of existing product/service improvements launched on time

Percentage of existing product/service extensions launched on time

Percentage of new product/service developments launched on time

Percentage of existing product/service improvements launched on budget

Percentage of existing product/service extensions launched on budget

Percentage of new product/service developments launched on budget

Incremental profit from new products

New product success rate

Percentage of products that equal 80 percent of sales

Ratio of expected value to realized value

Percentage of sales due to new products released in previous 3 years (dollars)

Percentage of sales due to new products released in previous 3 years (percentage)

Percentage of sales due to new products released in prior year (dollars)

Percentage of sales due to new products released in prior year (percentage)

Percentage of research linked to business unit or corporate strategic planning

NPV, ROI, break-even time

Time to market in days for existing product/service improvement projects

Time to market in days for existing product/service extension projects

Time to market in days for new product/service development projects

Time to profitability in months for existing product/service improvement projects

Time to profitability in months for existing product/service extension projects

Time to profitability in months for new product/service development projects

Cycle times by major development step

Development time (actual to forecast)

Time customer(s) involved in project

Time for market testing

Time from development to maturity

Time from introduction to maturity

Time to determine patentability

Time to develop a product specification

Time to make conceptual mock-ups

Time to perform a business environment assessment

Time to prepare a business plan

Time to release engineering drawings

Time to set up pilot production

Time to verify design

Development cost targets

New product sales dollar as a percentage of total sales

Percentage of projects within or under budget

Percentage of product development spending by phase

Engineering

Cost of engineering changes per month per change

Engineering reject rate: rejects/eng design hrs

Number of engineering change orders (EOC)

Number of EOC per number of drawings

Drawing error rate

Number of hours of technical training per employee

Percentage of off-specs approved

Percentage of product specification changes

Schedule slippage rate

Percentage of times a print is changed

Percentage of drafting errors per print

Percentage of error-free design

Percentage of errors in cost estimates

Percentage of prints released on schedule

Simulation accuracy rate

Standard parts in new releases/total parts in new release

Time required to make an engineering change

Apply for patents

Percentage of inventions submitted

Percentage of patents challenged (won/lost)

Percentage of patents in use

Ratio of patents in use to total number of patents

3.0 Market and Sell Products and Services

Market products or services

Advertising copy error rate

Customer retention rate

Inquiries per $10,000 of advertisement

Market share

Marketing expenses to sales

Percentage error in market forecasts

Percentage of market gained

Percentage of proposals accepted

Percentage of proposals submitted ahead of schedule

Total marketing cost as a percentage of revenue

Total advertising and promotion spend as a percentage of revenue

Staff-to-manager ratio

Average annual hours of training per marketing employee

Percentage of customer base lost in the most recent fiscal year

Percentage of your current customer base that would be considered new customers

Sell products and services

Customer satisfaction rating of sales force

Direct mail response rate

Frequency of customer contact by customer service

New customer sale cycle time

Number of calls to close a sale

Number of new customers acquired annually to total customers

Number of sales meetings per year

Number of salespeople as a percentage of total employees

Percentage of repeat orders

Percentage change in sales

Percentage error in sales forecasts

Sales call per day by salesperson

Sales revenue per employee

Salesperson - to customer ratio

Salesperson time spent in training (days)

Travel dollars/cost of sales dollars

Turnover of sales force

Utilization of salesperson time (percentage spent on selling, administration, travel, waiting)

Total sales cost as a percentage of revenue

Variable compensation as a percentage of total sales force compensation

Sales force turnover rate

Staff-to-management ratio of sales operation

Average annual hours of training per sales employee

Percent of total sales derived from e-commerce

Percentage of your sales force hired from within the organization

Percent of sales rep/field sales time spent on non-selling activities

Percent change in total sales over the last fiscal year

Process customer orders

Total cost of the process "enter, process and track orders" per sales order

Total cost of the customer order management function per sales order line item

Total cost of the process "enter, process and track orders" per "enter, process and track orders" FTE

Customer order management personnel and systems costs as a percentage of total cost

Total cost of the customer order management function per <$1,000> revenue

Total cost of the process "define customer management strategy" per <$1,000>

revenue

Total cost of the process "enter, process and track orders" per <$1,000> revenue

Total cost of the process "service customers" per <$1,000> revenue

Total cost of the process "manage returns" per <$1,000> revenue

Total cost of the process "enter, process and track orders" per sales order line item

Total cost of the process "manage returns" per sales order line item

Personnel cost of the process "define customer management strategy" per <$1,000> revenue

Personnel cost of the process "enter, process and track orders" per <$1,000> revenue

Personnel cost of the process "service customers" per <$1,000> revenue

Personnel cost of the process "manage returns" per <$1,000> revenue

Systems cost of the process "enter, process and track orders" per <$100,000> revenue

Systems cost of the process "service customers" per <$100,000> revenue

Systems cost of the process "manage returns" per <$100,000> revenue

Number of sales orders per "enter, process, and track orders" FTE

Number of sales order line items per "enter, process and track orders" FTE

Number of active customers per "service customers" FTE

Perfect order performance

Percentage of orders (by revenue) per form of receipt: a) Internet; b) WAP; c) EDI; d) Direct connection to system; e) Email f) Fax and Mail; g) Telephone; h) Other

Number of FTEs for the customer order management function per <$1billion> revenue

Number of FTEs for the process "define customer management strategy" per <$1 billion> revenue

Number of FTEs for the process "enter, process and track orders" per <$1 billion> revenue

Number of FTEs for the process "service customers" per <$1 billion> revenue

Number of FTEs for the process "manage returns" per <$1 billion> revenue

Percentage of sales order line items not fulfilled due to stockouts

Value of sales order line items not fulfilled due to stockouts, as a percentage of revenue

Percentage of sales order line items delivered on time

Percentage of sales order line items transacted via a portal

Percentage of sales order line items requiring no human intervention to create, modify or fulfill

Percentage of sales order line items changed by the customer following initial order entry

Percentage of active customers involved in initiatives to develop new products

Percentage of customer accounts set up for EDI

Percentage of active customers transacted with via an electronic marketplace

Customer retention rate

Percentage of finished goods sales value that is returned

Percentage of returned product flowing through the same logistics network as primary products

Average cycle time in hours from the time a sales order is received until manufacturing / logistics is notified

4.0 Deliver Products and Services

Supply chain planning

Total annual cost of quality per <1,000> revenue

Number of FTEs for the supply chain planning function per <$1billion> revenue

Annual total inventory turn rate

Forecast accuracy one planning period prior to production run

Production schedule attainment rate for a planning period

Cash to Cash cycle time

Procure materials and services

Total cost of the procurement cycle per purchase order

Total cost of the procurement cycle per procurement cycle FTE

Systems cost of the procurement cycle as a percentage of total cost of the

procurement cycle

Percentage of annual value of materials and services using internet for submission of purchase order line items to vendors

Total cost of the process "select suppliers & develop/maintain contracts" per <$1,000> revenue

Total cost of the process "order materials/services" per <$1,000> revenue

Total cost of the process "appraise and develop suppliers" per <$1,000> revenue

Total cost of the procurement cycle per <$1,000> revenue

Total cost of the process "develop sourcing strategies" per <$1,000> revenue

Total cost of the procurement cycle per <$1,000> purchases

Total cost of the process "develop sourcing strategies" per <$1,000> purchases

Total cost of the process "select suppliers & develop/maintain contracts" per <$1,000> purchases

Total cost of the process "order materials/services" per <$1,000> purchases

Total cost of the process "appraise and develop suppliers" per <$1,000> purchases

Total cost of the process "order materials/services" per purchase order

Total cost of the process "order materials/services" per purchase order line item

Personnel cost of the process "develop sourcing strategies" per <$1,000> revenue

Personnel cost of the process "select suppliers & develop/maintain contracts" per <$1,000> revenue

Personnel cost of the process "order materials/services" per <$1,000> revenue

Personnel cost of the process "appraise and develop suppliers" per <$1,000> revenue

Personnel cost of the process "develop sourcing strategies" per <$1,000> purchases

Personnel cost of the process "select suppliers & develop/maintain contracts" per <$1,000> purchases

Personnel cost of the process "order materials/services" per <$1,000> purchases

Personnel cost of the process "appraise and develop suppliers" per <$1,000> purchases

Systems cost of the process "develop sourcing strategies" per <$100,000>

revenue

Systems cost of the process "select suppliers & develop/maintain contracts" per <$100,000> revenue

Systems cost of the process "order materials/services" per <$100,000> revenue

Systems cost of the process "appraise and develop suppliers" per <$100,000> revenue

Systems cost of the process "develop sourcing strategies" per <$100,000> purchases

Systems cost of the process "select suppliers & develop/maintain contracts" per <$100,000> purchases

Systems cost of the process "order materials/services" per <$100,000> purchases

Systems cost of the process "appraise and develop suppliers" per <$100,000> purchases

Total number of purchase orders processed per procurement FTE

Total number or active suppliers in vendor masterfile per procurement FTE

Number of purchase orders processed per "order materials/services" FTE

Number of purchase order line items processed per "order materials/services" FTE

Percentage of supplier orders delivered on time

Percentage of purchases (on a dollar basis) transacted via an electronic marketplace

Number of FTEs for the process "develop sourcing strategies" per <$1 billion> revenue

Number of FTEs for the process "select suppliers and develop/maintain contracts" per <$1 billion> revenue

Number of FTEs for the process "order materials/services" per <$1 billion> revenue

Number of FTEs for the process "appraise and develop suppliers" per <$1 billion> revenue

Number of FTEs for the procurement cycle per <$1 billion> revenue

Number of FTEs for the procurement cycle per <$1 billion> purchases

Number of FTEs for the process "develop sourcing strategies" per <$1 billion>

purchases

Number of FTEs for the process "select suppliers and develop/maintain contracts" per <$1 billion> purchases

Number of FTEs for the process "order materials/services" per <$1 billion> purchases

Number of FTEs for the process "appraise and develop suppliers" per <$1 billion> purchases

Total number of active vendors in the master file per <$1 million> purchases

Percentage of purchase orders approved electronically

Percentage of annual purchases value from certified vendors

Percentage of annual value of purchased material that is supplier certified

Cycle time in hours to place purchase order

Average purchased materials cost compared to budgeted cost

Average time to fill emergency orders

Dollars handled by purchasing per FTE

Errors per purchase order

Percentage of purchase orders processed in error

Material acquisition cost as a percentage of total purchasing cost

Percentage of orders received with no purchase order

Percentage of purchase orders issued past due

Percentage of time per year line is stopped due to lack of supplier parts

Percentage change in number of active suppliers during the reporting period

Percentage of active suppliers receiving 90 percent of total purchasing dollars

Percentage of time single sourcing practiced

Percentage reduction in the number of suppliers

Percentage of defective parts

Percentage of EDI order placements

Percentage of output delivered on schedule

Percentage of target dates missed

Percentage of parts with two or more suppliers

Percentage of time bar-coded receipts are utilized

Percentage of transactions made using procurement cards

Purchase order errors as a percentage of purchase orders audited

Purchasing dollars handled by purchasing per procurement employee

Procurement FTE as a percentage of total company FTE

Procurement cost as a percentage of goods and services purchased

Procurement cost as a percentage of sales dollars

Procurement cost as a percentage of total purchase dollars

Sales dollars per purchasing employee

Percentage of supplier lots rejected

Time between firm order and actual delivery

Total company purchasing dollars per procurement employee

Total purchasing dollars as a percentage of sales dollars

Produce / manufacture / deliver product

Warranty costs (repair & replacement) as a percent of sales

Scrap & rework costs as a percent of sales

Value of plant shipments per employee

Standard customer lead time (order entry to shipment) in days

Finished goods inventory turn rate

Rate of annual raw material inventory turns

Annual total inventory turn rate

Annual Work-in-Process (WIP) inventory turn rate

Finished product, first pass quality yield

Percentage of sales orders delivered on time

Unplanned machine downtime as a percent of scheduled run time

Actual production rate as a percentage of the maximum capable production rate

Labor turnover rate as a percentage of work force

Manufacturing cycle time in hours

Actual versus planned volume

Average machine availability rate or machine uptime

Customer reject or return rate on finished products (ppm)

Defective units (ppm) as a percentage of all units

Major component first-pass yield

Percentage of items exceeding shelf life

Percentage of line stops

Percentage of line supervisors

Percentage of process changes per operation due to errors

Percentage of processes with yields at six sigma

Percentage of assembly steps automated

Percentage increase in output per employee

Percentage "pull" system used

Percentage reduction in component lot sizes

Percentage error in yield projections

Percentage of changes to process specifications during process design review

Percentage of designed experiments needing revisions

Percentage of errors in stocking

Percentage of lots or jobs expedited by bumping other lots or jobs from schedule

Percentage of production workforce now participating in self-directed work teams

Percentage of tools reworked due to design errors

Percentage of tools that fail certification

Percentage reduction in manufacturing cycle time

Percentage unplanned overtime

Production and test equipment set-up time

Production schedules met (percentage of time)

Productivity: units per labor hour

Reject-rate reduction

Rework and repair hours as a percentage of direct manufacturing hours

Rework and repair labor cost compared as a percentage of to total manufacturing labor cost

Scrap and rework percentage reduction

Scrap material dollar value/total material dollar value

Standard order-to-shipment lead time for major products

Supplier parts scrapped due to engineering changes

Time line is down due to assembly shortage

Time required to incorporate engineering changes

Total scrap and rework as a percentage of sales

Warranty cost reduction percentage

Yield improvement

Units produced per square foot or meter of manufacturing and storage space

Assure product quality

Percentage of audits performed on schedule

Percentage of complaints from manufacturing management

Customer complaints per customer

Percentage of engineering changes after design review

Percentage of errors detected during design and process reviews

Percentage of manufacturing interruptions caused by supplier parts

Percentage of requests for corrective action being processed

Percentage error in reliability projections

Percentage of lots going directly to stock

Percentage of product that meets customer expectations

Percentage of quality assurance personnel to total personnel

Percentage of quality engineers to product and manufacturing engineers

Receiving inspection cycle time

Time required to process a request for corrective action

Time to answer customer complaints

Time to correct a problem

Variations between inspectors doing the same job

Schedule and perform maintenance

Percentage of labor hours spent on preventive maintenance

Maintenance cost as a percentage of equipment cost

Maintenance cost per output unit

Percentage of unscheduled maintenance calls

Production time lost because of maintenance problems

Percentage of equipment maintained on schedule

Percentage of waste caused by machine problems

Manage logistics and warehousing

Total cost of the process "operate outbound transportation" per <$1,000> revenue

Total cost of the process "operate warehousing" per "operate warehousing" FTE

Total cost of logistics per <$1,000> revenue

Total cost of the process "define logistics strategy" per <$1,000> revenue

Total cost of the process "plan inbound material flow" per <$1,000> revenue

Total cost of the process "operate warehousing" per <$1,000> revenue

Personnel cost of the process "define logistics strategy" per <$1,000> revenue

Personnel cost of the process "plan inbound material flow" per <$1,000> revenue

Personnel cost of the process "operate warehousing" per <$1,000> revenue

Personnel cost of the process "operate outbound transportation" per <$1,000> revenue

Systems cost of the process "plan inbound material flow" per <$100,000> revenue

Systems cost of the process "operate warehousing" per <$100,000> revenue

Systems cost of the process "operate outbound transportation" per <$100,000> revenue

Overhead cost of the process "operate warehousing" per <$1,000> revenue

Overhead cost of the process "operate outbound transportation" per <$1,000> revenue

Number of annual sales orders filled per "operate warehousing" FTE

Percentage of sales orders delivered on time

Percentage of supplier orders delivered on time

Percentage of orders shipped complete and on time

Number of FTEs in the logistics function per <$1 billion> revenue

Number of FTEs in the process "define logistics strategy" per <$1 billion> revenue

Number of FTEs in the process "plan inbound material flow" per <$1 billion> revenue

Number of FTEs in the process "operate warehousing" per <$1 billion> revenue

Number of FTEs in the process "operate outbound transportation" per <$1 billion> revenue

Percentage of logistics costs associated with the physical transportation, storage, or handling of returned product

Finished goods inventory turn rate

Rate of annual raw material inventory turns

Actual position storage utilization for warehouses / distribution centers in network

Order fill rate

Order line fill rate

Percentage of sales order line items not fulfilled due to stockouts

Percentage of full-load trailer/container capacity utilized per shipment

Percentage of orders expedited

Customer order cycle time in days

Dock-to-stock cycle time for supplier deliveries, in hours

Return processing cycle time in days

Pick-to-ship cycle time for customer orders, in hours

Annual lines shipped per SKU

Cases per hour

Inventory accuracy

Lines shipped per person-hour

Pallets shipped per person-hour

Percentage error in cases shipped

Percentage error in lines shipped

Percentage error in orders shipped

Picking error rate

Replacement costs for material handling and storage

Total person-hours worked per year

Warehouse inventory (dollar value) as a percentage of sales dollars

Warehouse inventory (dollar value) as a percentage of total purchase dollars

Complaints of shipping damage

Distribution costs (transportation, warehousing, customer service, administration, inventory carrying) as a percentage of total logistics cost

Fill rate (speed of delivery)

Freight costs per parts shipment

Frequency of delivery to customers

Percentage of bill-of-lading errors not caught in shipping

Percentage missed deliveries

Percentage of late shipments

Percentage of shipping errors

Ratio of actual deliveries to scheduled deliveries

Transportation cost per unit

Annual work-in-process (WIP) turns

Gross inventory as a percentage of sales dollars

Inventory carrying cost as a percentage of total cost

Inventory reliability: Percentage of line items filled on first try per total line items ordered

Line items processed per employee/hour

Pilferage reduction rate

Stock turns per year

Vendor lead time

5.0 Manage Customer Service

Respond to customer inquiries

Average number of calls customer service representatives handle per week

Average time to answer a customer letter

Average time to resolve a customer inquiry

Call repair time

Call travel time to site

Customer call waiting time

Duration of typical customer service phone call

Duration of typical technical service phone call

Efficiency of field force (direct service time compared to total service time available)

Number of customer service employees as a percentage of total employees

Percentage of part-time employees in customer service

Percentage of calls closed incomplete or extended due to lack of parts

Percentage of calls that are abandoned, delayed, or answered by recording

Percentage of orders received by customer service department

Percentage of service calls requiring parts

Percentage of total calls fixed remotely by phone

Ratio of field engineers to support staff

Returned product repair time

Revenue per service engineer

Measure customer satisfaction

Amount of time between initial purchase and customer survey

Cost per survey

Current customer satisfaction level

Frequency of surveys

Frequency of customer feedback distribution

Headcount required to conduct the survey

Headcount required to analyze the survey

Hours of training of survey staff

Improvement in customer satisfaction

Number of people directly supporting the customer satisfaction management process

Number of places data is collected and consolidated

Number of questions asked

Number of surveys conducted

Survey return rate

Time required to conduct a survey

6.0 Develop and Manage Human Capital

Total budget for the Human Resource (HR) function per <$1,000> revenue

Total budget for the HR function per employee (headcount)

Total costs of the HR function per <$1,000> revenue

Total costs of the HR function per employee (headcount)

Total personnel costs of the HR function per <$1,000> revenue

Total personnel costs of the HR function per employee (headcount)

Total systems costs of the HR function per <$1,000> revenue

Overall personnel costs for the business site (including benefits) per <$1,000> revenue

Overall personnel costs for the business site (including benefits) per employee

Number of employees serviced by HR function per HR FTE

Number of senior management / executive employees serviced by HR function per HR FTE

Number of middle management / specialists employees serviced by HR function per HR FTE

Number of office staff employees serviced by HR function per HR FTE

HR administration

Total costs of HR administration per employee

Total costs of HR administration per HR administration FTE

Total costs of HR administration per <$1,000> revenue

Total personnel costs of HR administration per <$1,000> revenue

Total personnel costs of HR administration per employee

Total systems costs of HR administration per <$1,000> revenue

Total systems costs of HR administration per employee

Total costs of payroll administration per <$1,000> revenue

Total costs of payroll administration per employee

Total personnel costs of payroll administration per <$1,000> revenue

Total personnel costs of payroll administration per employee

Total systems costs of payroll administration per <$1,000> revenue

Total systems costs of payroll administration per employee

Total number of FTEs at the business site per HR administration FTE

Number of compulsory leaves annually as a percentage of total leaves

Number of FTEs for HR administration per employee

Number of FTEs for HR administration per <$100,000> revenue

Number of FTEs for payroll administration per employee

Number of FTEs for payroll administration per <$100,000> revenue

Create and manage HR planning, policy, and strategies

Total costs of the process "Create and manage HR planning, policy and strategies" per <$1,000> revenue

Total costs of the process "Create and manage HR planning, policy and strategies" per employee (headcount)

Total internal personnel costs of the process "Create and manage HR planning, policy and strategies" per <$1,000> revenue

Total personnel costs of the process "Create and manage HR planning, policy and strategies" per employee (headcount)

Total internal costs of HR administration per <$1,000 revenue

Number of employees per "Create and manage HR planning, policy and strategies" FTE

Number of employees per "HR administration" FTE

Number of FTEs for the process "Create and manage HR planning, policy and strategies" per <$1 billion> revenue

Number of FTEs for HR administration per <$1 billion> revenue

Develop succession and career plans

Distribution of performance appraisal ratings

Distribution of merit pay increase recommendations

Ratio of promotions to total employees

Ratio of openings filled internally vs. externally

Average number of years or months between promotions

Recruit, source, and select employees

Total costs of the process "Source, recruit and select" per <$1,000> revenue

Total costs of the process "Source, recruit and select" per employee

Total internal personnel costs of the process "Source, recruit and select" per <$1,000> revenue

Total costs of the process "Source, recruit and select" per new hire

Total internal systems costs of the process "Source, recruit and select" per <$1,000> revenue

Number of employees per "Source, recruit and select" FTE

Number of FTEs for the process "Source, recruit and select" per <$1 billion> revenue

Number of new employees annually as a percentage of average headcount

Number of accepted job offers for senior management/executives as a percentage of job offers made for senior management/executives

Number of accepted job offers for middle management/specialists as a percentage of job offers made for middle management/specialists

Number of accepted job offers for operational workers/office staff as a percentage of job offers made for operational workers/office staff

Number of vacancies per site filled by internal candidates during the last calendar year for senior management/executives

Number of vacancies per site filled by internal candidates during the last calendar

year for middle management/specialists

Number of vacancies per site filled by internal candidates during the last calendar year for operational workers/office staff

Cycle time in days from identification of need to hire to approval of job requisition

Cycle time in days from job acceptance to beginning of new hire in agreed position

Cycle time in days from transfer request to transfer completion

Ratio of acceptances to hires

Ratio of acceptances to offers

Ratio of qualified applicants to total applicants

Requisitions per recruiter

Number of days to respond to applicant

Develop and counsel employees

Total costs of the process "develop and counsel-learning only" per <$1,000> revenue

Total costs of the process "develop and counsel-learning only" per employee

Total internal personnel costs of the process "develop and counsel-learning only" per <$1,000> revenue

Total internal personnel costs of the process "develop and counsel-learning only" per employee

Total costs of the process "develop and counsel-Employee performance and relations" per <$1,000> revenue

Total costs of the process "develop and counsel-Employee performance and relations" per employee (headcount)

Total internal personnel costs of the process "develop and counsel-Employee performance and relations" per <$1,000> revenue

Total internal personnel costs of the process "develop and counsel-Employee performance and relations" per employee (headcount)

Number of employees per "develop and counsel-learning only" FTE

Number of FTEs for "develop and counsel-learning only" per <$1 billion> revenue

Number of employees per "develop and counsel-Employee performance and relations" FTE

Number of FTEs for the process "develop and counsel-Employee performance

and relations" per <$1 billion> revenue

Percentage of senior management/executives that completed a performance review

Percentage of middle management/specialists that completed a performance review

Percentage of operational workers/office staff that completed a performance review

Average number of learning days per senior management / executive employees

Average number of learning days per middle management/specialists employees

Average number of learning days per operational workers/office staff employees

Average number of learning days per employee

Manage employee relations

Total costs of "manage employee relations" processes per <$1,000> revenue

Total costs of "manage employee relations" processes per employee

Number of FTEs for "manage employee relations" processes per employee

Number of FTEs for "manage employee relations" processes per <$100,000> revenue

Cycle time transfer request to transfer completion

Develop and train employees

Orientation and training costs per hire

Training cost per trainee

Number of days to develop a training course or modules

Number of hours per year of career and skill development training per employee

Percentage of employees trained

Percentage of employees with development plans

Percentage of training classes evaluated as excellent

Total expenditure for tuition reimbursement or executive development

Total external training expenditures

Training costs as a percentage of payroll

Training days per employee per year

Training department employees to total employees

Reward & retain employees

Total costs of the process "reward and retain" per <$1,000> revenue

Total costs of the process "reward and retain" per employee

Total internal personnel costs of the process "reward and retain" per <$1,000> revenue

Total internal personnel costs of the process "reward and retain" per employee

Total internal costs of payroll administration per <$1,000> revenue

Number of employees per "reward and retain" FTE

Number of FTEs for the process "reward and retain" per <$1 billion> revenue

Number of employees per "payroll administration" FTE

Number of FTEs for payroll administration per <$1 billion> revenue

Number of involuntary leaves annually as a percentage of average headcount

Number of voluntary leaves annually as a percentage of average headcount

Number of total leaves annually as a percentage of average headcount

Number of days absence per employee including maternity and paternity leave

Number of days absence per employee excluding maternity and paternity leave

Error rates in processing benefits claims

Retiree benefits cost as a percentage of total benefits cost

Overtime pay cost as a percentage of total cost

Percentage of performance appraisals submitted on time

Salary range exceptions rate

Supervisory compensation costs as a percentage of total compensation costs

Re-deploy and retire employees

Total costs of the process "re-deploy and retire" per <$1,000> revenue

Total costs of the process "re-deploy and retire" per employee

Total internal personnel costs of the process "re-deploy and retire" per <$1,000> revenue

Total internal personnel costs of the process "re-deploy and retire" per employee

Number of employees per "re-deploy and retire" FTE

Number of FTEs for the process "re-deploy and retire" per <$1 billion> revenue

Manage employee information

Total costs of the process "manage information" per <$1,000> revenue

Total costs of the process "manage information" per employee

Total personnel costs of the process "manage information" per <$1,000> revenue

Total personnel costs of the process "manage information" per employee

Number of employees per "manage information" FTE

Number of FTEs for the process "manage information" per <$1 billion> revenue

Number of FTEs for "HR information systems - maintenance and support" per <$1 billion> revenue

Percentage of employees with access to Employee Self Service (ESS) system

Percentage of managers with access to Manager Self Service (MSS) system

Average number of vacation days per year per employee

Maintain & support HRIS

Number of employees per FTE in HR information systems - maintenance and support

Number of FTEs for HR information systems - maintenance and support per <$100,000> revenue

Percentage of employees with access to HR self service system

Communicate with employees

Total costs of communicate with employees processes per <$1,000> revenue

Total costs of communicate with employees processes per employee

Total personnel costs of communicate with employees processes per employee

Number of FTEs for communicate with employees processes per employee

Number of FTEs for communicate with employees per <$100,000> revenue

Cycle time from employee survey/feedback to action plan

Response time from HR specialists on written/e-mail queries

Ensure employee involvement

Current employee/ supervisor ratio

Percentage of employees involved in job rotation

Number of days to answer suggestions

Number of suggestions per employee

Number of suggestions per team

Percentage of employees participating in company-sponsored activities

Percentage of suggestions accepted

Percentage of total workforce now participating in self-directed work teams

Develop and manage human resources

Percentage employee absenteeism

Cost per external hire

Cost per internal hire

Current employee/supervisor ratio

External accession rate

External replacement rate

Internal accession rate

Internal replacement rate

Percentage of employment requests filled on schedule

Percentage of offers accepted

Personnel turnover rate

Relocation expenses per relocated employee

Time to evaluate jobs

Time to process an applicant

Manage workplace health and safety

Accidents per month

Lost time for injuries per total hours worked

Number of grievances per month

Percentage of departments with disaster recovery plans

Safety violations per employee

Workers' compensation costs per recipient

Days without incident

Hours worked per lost time incident

Insurance loss ratios

Lost time severity rates

OSHA Recordables/severity rate

Safety meetings held per month

Total case incident rate

7.0 Manage Information Technology

Manage information technology infrastructure / data center operations

Application availability rate

Average application response time

Average duration of scheduled outages

Average duration of unscheduled outages

Average number of monthly scheduled outages

Average number of monthly unscheduled outages

Average resolution time of incident reports received

Errors per thousand lines of code

Mean time between server failures

Mean time between system repairs

Network availability and bandwidth

Number of application crashes per unit of time

Percentage of changes after the program is coded

Percentage of documentation errors

Number of hours spent to maintain application support

Number of middleware failures per unit of time

Number of operating system failures per unit of time

Number of production jobs not completed during batch night shift

Percentage of revisions to program objectives

Percentage error in lines of code required

Percentage of time required to debug programs

Rework costs resulting from computer program

System/server availability

Percentage of IT incident reports received

Percentage of IT incident reports resolved

Total cost of ownership (TCO) per PC

TCO per user

Total support cost per request (includes break-fix)

TCO per PDA/handheld

TCO per local printer

Users per support FTE

Requests per support FTE

PCs per support FTE

PCs per total staff

Break-fix requests per PC per year

Software support requests per PC per year (includes password changes)

Percentage of requests resolved remotely

Percentage of requests resolved via self-service solutions (e.g., intranet, internet)

Avg. time to respond to initial call

Percentage of break-fix requests resolved within 24 hours

Percentage of software support requests resolved within 24 hours

Cost per MIPS used

Cost to mount a tape

Cost to print a page

Cost to store a gigabyte of DASD for one month

CPU non-prime shift usage percentage

CPU prime shift usage percentage

CPU usage overall percentage

DASD usage: allocated DASD percentage

Optimally blocked files percentage

Percentage of DASD used

Percentage of multiple tape files

Percentage production job failures

Print operators per 100,000 pages

Print usage: production volume percentage

Schedulers per 10,000 production jobs

Set-up staff per 10,000 production jobs

Small tape files percentage

Spending on personnel per MIPS

Spending on software per MIPS

Tape operators per 10,000 mounts

Tape usage: specific mounts percentage

Total annual spending per MIPS

Total staff per MIPS

Total cost of ownership (TCO) per: UNIX CPU, NT CPU, MIPS for that service area

Remote access cost per user

Mainframe FTEs per 10,000 production jobs

UNIX FTEs per UNIX CPU

NT FTEs per NT CPU

Number of attached devices per support FTE

Average UNIX CPU utilization

Avg. NT CPU utilization

% uptime for: UNIX, NT, Mainframe

Avg. unplanned downtime % (business application)

Avg. outage resolution time for: UNIX, NT, and Mainframe

Application maintenance & development

Avg. hourly cost for application development (AD) FTE

Avg. hourly cost for application maintenance (AM) FTE

Total cost of employee development/training per application/development/maintenance FTE

Turnover rate for AD FTE

Turnover rate for AM FTE

Staff-to-manager ratio (AD)

Staff-to-manager ratio (AM)

Application maintenance requests per FTE

Percentage of projects completed on time

Percentage of projects completed on budget

Percentage of projects that meet customer satisfaction targets

Percentage of projects that pass user acceptance testing

Avg. time for concept to production for custom solution

Avg. time to configure a COTS package from selection to production

Avg. time to resolve maintenance requests

Support IT services

IT budget as percentage of revenue

IT employees as a percentage of total employees

Percentage IS budget for client-server

Percentage IS services outsourced

IT cost as a percentage of revenue

IT cost per workstation

Average number of IT users per IT FTE

Staff-to-management ratio of IT operation

Average annual hours of training per IT employee

Percentage of workstation desktop repairs completed within one business day (8 hours)

8.0 Manage Financial Resources

Finance organization

Total cost of finance function per finance function FTE

Personnel cost of finance function as a percentage of total cost for the finance function

Personnel cost of the finance function per finance function FTE

Systems cost of the finance function as a percentage of total cost for the finance function

Total cost of the finance function per <$1,000> revenue

Personnel cost of the finance function per <$1,000> revenue

Systems cost of the finance function per <$100,000> revenue

Overhead cost of finance function as a percentage of total cost for the finance function

Overhead cost of the finance function per <$100,000> revenue

Outsourced cost of finance function as a percentage of total cost for the finance function

Percentage of staff FTE allocated to the following: financial strategy and planning, investment management, tax, funding and treasury, profitability and cost management, revenue cycle, accounts payable and expense reimbursement, payroll, general accounting and reporting, fixed asset management, and internal audit

Percentage of staff time and IT cost allocated to the following activities within F&A: transaction processing, control, decision support, and management activities

Perform revenue accounting

Total cost of the process "process accounts receivable" per customer receipt

Total cost of the process "process accounts receivable" per "process accounts payable" FTE

Personnel cost of the process "process accounts receivable" as a percentage of total cost for the process

Personnel cost of the process "process accounts receivable" per "process accounts receivable" FTE

Systems cost of the process "process accounts receivable" as a percentage of total cost for the process

Total cost of the process "process accounts receivable" per <$1,000> revenue

Personnel cost of the process "process accounts receivable" per <$1,000> revenue

Systems cost of the process "process accounts receivable" per <$100,000> revenue

Number of customer accounts per "process accounts receivable" FTE

Number of receipts processed per "accounts receivable" FTE

Percentage of total receipts that are processed error free the first time

Percentage of receipts automatically matched to open items in the accounts receivable sub ledger

Percentage of manual receipts

Percentage of electronic receipts

Number of FTEs for the process "process accounts receivable" per <$1 billion> revenue

Percentage of customer accounts set up for EDI

Number of invoice line items per receipt

Percentage of invoiced line items paid in full the first time

Outstanding payment days as a proportion of standard payment days

Average days sales outstanding

Cycle time in days from transmission of invoice to receipt of payment

Cycle time in days between shipping goods / performing services and receipt of customer payment

Accounts receivable turnover

Annual check turnover per cash applicator

Annual operating cost per transaction

Annual transaction turnover per accounts receivable employee

Annual transaction turnover per cash applicator

Invoicing error rate

Labor cost per remittance

Number of active customer accounts per credit and collection employee

Number of remittances per FIE

Percentage of customers requiring credit activity

Percentage of customer requiring collections activity

Percentage of collections customers referred to OCAs

Percentage of EDI utilization

Percentage of remittances that are a first-time match

Cycle time in days for credit approval

Bill the customer

Billing errors per customer billing

Billing errors per day of week or month

Invoicing errors per invoices processed

Labor cost per invoice

Length of time to prepare and send a bill

Number of invoices issued

Number of invoices per FTE

Percentage of invoices disputed

Cycle time in days to generate complete and correct billing data

Cycle time in days between transmission of invoice and shipment of goods or delivery of services

Manage & process collections, adjustments, & deduction

Total cost of the process "manage and process collections" per <$1,000> revenue

Total cost of the process "manage and process adjustments/deductions" per <$1,000> revenue

Personnel cost of the process "manage and process collections" per <$1,000> revenue

Personnel cost of the process "manage and process adjustments/deductions" per <$1,000> revenue

Systems cost of the process "manage and process collections" per <$100,000> revenue

Systems cost of the process "manage and process adjustments/deductions" per <$100,000> revenue

Number of FTEs for the process "manage and process collections" per <$1 billion> revenue

Number of FTEs for the process "manage and process adjustments/deductions" per <$1 billion> revenue

Percentage of invoiced line items that are adjusted by the customer prior to payment

Percentage of receipts automatically matched to open items in the accounts receivable sub ledger

Cycle time in days to resolve adjustments

Average collection period

Average write-off bill

Bad debt as a percentage of sales

Best possible DSO

Cost per account requiring credit activity

Cost per account requiring collections activity

Credit & collections days outstanding

Days sales outstanding

Percentage of remittances received on or before the due date

Percentage of same-day credit to customer account

Percentage of write-offs to total receivables

Average remittances processed per day

Total remittance processing cost per remittance processed

Perform general accounting and reporting

Total cost of the process "perform general accounting" per "perform general accounting" FTE

Personnel cost of the process "perform general accounting" per "perform general accounting" FTE

Average cost to process a journal entry line item

Total cost of the general accounting and reporting cycle per <$1,000> revenue

Total cost of the process "manage financial policies and procedures" per <$1,000> revenue

Total cost of the process "perform general accounting" per <$1,000> revenue

Total cost of the process "provide financial reporting" per <$1,000> revenue

Personnel cost of the process "manage financial policies and procedures" per <$1,000> revenue

Personnel cost of the process "perform general accounting" per <$1,000> revenue

Personnel cost of the process "provide financial reporting" per <$1,000> revenue

Systems cost of the process "manage financial policies and procedures" per <$100,000> revenue

Systems cost of the process "perform general accounting" per <$100,000> revenue

Systems cost of the process "provide financial reporting" per <$100,000> revenue

Number of journal entry line items per "perform general accounting" FTE

Number of accounts per "perform general accounting" FTE

Percentage of accounts that are reconciled

Percentage of journal entries that are first time error free

Manual journal entry percentage

Number of FTEs for the general accounting and reporting cycle per <$1 billion> revenue

Number of FTEs for the process "manage financial policies and procedures" per <$1 billion> revenue

Number of FTEs for the process "perform general accounting" per <$1 billion> revenue

Number of FTEs for the process "provide financial reporting" per <$1 billion> revenue

Number of accounts in the chart of accounts

Percentage of accounts that are standard with the business units reporting to your site

Cycle time in days to perform annual close at the site level

Cycle time in days to complete consolidated monthly financial statements from flash reports

Cycle time in days to perform monthly close at the site level

Cycle time in days to produce monthly flash reports at the site level

Cycle time in days to produce annual flash reports at the site level

Cycle time in days to complete consolidated annual financial statements from flash reports

Cycle time in days between completion of quarterly consolidated financial statements and the release of earnings

Cycle time in days between completion of annual consolidated financial statements and the release of earnings

Cycle time in days to produce period end management reports

Average age of general ledger systems

Cycle time to complete earnings release, 10Q, 10K, or annual report

External reporting cost as a percentage of revenue

Frequency for closing key ledgers

Hours and days for annual close

Hours and days for quarterly close

Number of accounts in chart of accounts for business unit

Percentage of hard closes in excess of regulatory/required doses per year

Number of charts of accounts for the entire company

Number of error correction entries as a percentage of total entries

Number of errors in financial reports

Number of general ledger posted accounts as a percentage of total accounts

Number of general ledger systems

Number of pages in monthly report

Percentage of accounts reconciled during the period

Percentage of accounts reconciled at period end

Percentage of financial reports delivered on schedule

Reporting cycle times to business unit management

Reporting cycle times to the public

Time for top management to review statements

Total financial reporting cost as a percentage of total assets

Total close the books/financial reporting cost per FTE

Total remittance processing cost per remittance processed

Process accounts payable

Total cost of the process "process accounts payable" per invoice processed

Total cost of the process "process accounts payable" per "process accounts payable" FTE

Personnel cost of the process "process accounts payable" as a percentage of total cost for the process

Personnel cost of the process "process accounts payable" per "process accounts payable" FTE

Total cost of the process "process accounts payable" per invoice line item processed

Systems cost of the process "process accounts payable" as a percentage of total cost for the process

Total cost of the process "process accounts payable" per <$1,000> revenue

Total cost of the process "process accounts payable" per disbursement/payment

Total cost of the process "process accounts payable" per <$1,000> purchase

Personnel cost of the process "process accounts payable" per <$1,000> revenue

Personnel cost of the process "process accounts payable" per <$1,000> purchases

Systems cost of the process "process accounts payable" per <$100,000> revenue

Systems cost of the process "process accounts payable" per <$100,000> purchases

Number of invoice line items processed per "process accounts payable" FTE

Number of invoices processed per "process accounts payable" FTE

Value of purchases (in millions) per "process accounts payable" FTE

Number of disbursements per "process accounts payable" FTE

Percentage of invoice line items that are matched the first time

Percentage of invoices which are manually keyed into the G/L

Percentage use of EDI for receiving invoices, and for entering them onto the system

Percentage of invoice line items paid on time

Number of FTEs for the process "process accounts payable" per <$1 billion> revenue

Number of FTEs for the process "process accounts payable" per <$1 billion> purchases

Number of invoiced line items per <$1,000> purchases

Percentage of discounts available that are taken

Percentage of disbursements that are first time error free

Percentage of invoice line items matched with a purchase order

Cycle time in days to resolve an invoice error

Cycle time in days from receipt of invoice until approved and scheduled for payment

Cycle time in hours to enter invoice data onto the system

Cycle time in days from receipt of invoice until payment is transmitted

A/P labor cost per payment

A/P labor cost per vendor invoice

A/P systems cost per payment

Average number of invoices per check

Average number of vendors per product

Percentage of entry errors in accounts payable invoices

Incoming voucher error rate

Number of A/P personnel per $100 million in disbursements

Percentage of errors in checks

Percentage of vendors using "invoiceless processing"

Percentage of vendors using summary invoicing

Span of control: A/P staff to management ratio

Voucher processing error rate

Process expense reimbursement

Total cost of the process "process expense reimbursements" per <$1,000> revenue

Total cost of the process "process expense reimbursements" per <$1,000> of T&E expenditures

Total cost of the process "process expense reimbursements" per T&E disbursement

Personnel cost of the process "process expense reimbursements" per <$1,000> revenue

Systems cost of the process "process expense reimbursements" per <$100,000> revenue

Number of T&E disbursements per "process expense reimbursements" FTE

Number of expense report line items processed annually per "process expense reimbursements" FTE

Number of expense report line items processed per <$1,000> T&E expenditure

Number of FTEs for the process "process expense reimbursements" per <$1 million> T&E expenditures

Number of FTEs for the process "process expense reimbursements" per <$1 billion> revenue

Percentage of expense report exception line items

Percentage of T&E expenditures using cash advance

Cycle time in days to approve and schedule T&E reimbursements

Percentage of errors in expense accounts detected by auditors

Percentage of errors in travel advancement records

Process payroll

Cost per manual check/payment

Total cost of the payroll process per payroll FTE

Personnel cost of the payroll process as a percentage of total payroll cost

Total cost of the payroll process per <$1,000> revenue

Total cost of the process "report time" per <$1,000> revenue

Total cost of the process "manage pay" per <$1,000> revenue

Total cost of the process "process taxes" per <$1,000> revenue

Total cost of the payroll processes per employee paid

Total cost of the process "report time" per employee paid

Total cost of the process "manage pay" per employee paid

Total cost of the process "process taxes" per employee paid

Total cost of the process "report time" per time record processed

Total cost of the process "manage pay" per payroll disbursement

Percentage of total cost of the payroll process to cost of continuing operations

Percentage of total cost of the payroll process to total cost of the finance function

Cost per payroll inquiry

Personnel cost of the process "report time" per employee paid

Personnel cost of the process "manage pay" per employee paid

Personnel cost of the process "process taxes" per employee paid

Number of manual checks per payroll process FTE

Number of payroll inquiries per payroll process FTE

Number of employees paid per payroll processes FTE

Number of time records processed per "report time" FTE

Number of payroll disbursements processed per "manage pay" FTE

Number of FTEs for the process "report time" per 1,000 employees paid

Number of FTEs for the process "manage pay" per 1,000 employees paid

Number of FTEs for the process "process taxes" per 1,000 employees paid

Percentage of employees receiving payroll disbursements via direct deposit

Number of FTEs for the payroll process per <$1 billion> revenue

Number of FTEs for the payroll process per 1,000 employees paid

Number of FTEs for the process "report time" per <$1 billion> revenue

Number of FTEs for the process "manage pay" per <$1 billion> revenue

Number of FTEs for the process "process taxes" per <$1 billion> revenue

Number of payroll-related inquiries as a percentage of payroll disbursements

Number of voided checks as a percentage of payroll disbursements

Percentage of time records that are processed first time error free

Percentage of time records that are returned to the employee/field for validation and/or correction

Percentage of employees receiving payroll disbursements via direct deposit

Percentage of payroll disbursements that are manual checks

Percentage of payroll disbursements that include retroactive pay adjustments

Payment errors as a percentage of total payroll disbursements

Cycle time in days from the payroll system cutoff date until payments are made

Cycle time in days to process the payroll

Cycle time in business days from notification of required wage garnishment until scheduled for withholding in the payroll system

Cycle time in days to process time record data and enter into payroll system

Cycle time in days from HR/benefits system cutoff until payroll system cutoff date

Cycle time in days to resolve a payroll error

Cycle time in days to reflect a new employee in the payroll system

Cycle time in days to remove a terminated employee from the payroll system

Span of control: payroll staff to management ratio

Time card/data preparation error rate

Perform management accounting (profitability & cost management)

Total cost of the process "perform planning/budgeting/forecasting" per <$1,000> revenue

Total cost of the processes "perform cost accounting and control" and "perform cost management" per <$1,000> revenue

Total cost of the process "evaluate and manage financial performance" per <$1,000> revenue

Total cost (in thousands) of the process "perform planning/ budgeting/ forecasting" per cost center

Total cost (in thousands) of the processes "perform cost accounting and control" and "perform cost management" per product produced or service rendered

Total cost (in thousands) of the process "evaluate and manage financial performance" per product produced or service rendered

Personnel cost of the process "perform planning/ budgeting/ forecasting" per <$1,000> revenue

Personnel cost of the processes "perform cost accounting and control" and

"perform cost management" per <$1,000> revenue

Personnel cost of the process "evaluate and manage financial performance" per <$1,000> revenue

Systems cost of the process "perform planning/ budgeting/ forecasting" per <$100,000> revenue

Systems cost of the processes "perform cost accounting and control" and "perform cost management" per <$100,000> revenue

Systems cost of the process "evaluate and manage financial performance" per <$100,000> revenue

Number of FTEs for the process "perform planning/ budgeting/ forecasting" per <$1 billion> revenue

Number of FTEs for the processes "perform cost accounting and control" and "perform cost management" per <$1 billion> revenue

Number of FTEs for the process "evaluate and manage financial performance" per <$1 billion> revenue

Number of budget versions produced before final approval

Percentage of employees with compensations affected by variances

Percentage of employees with compensation affected by profit

Cycle time in days to complete the annual budget cycle in the most recent fiscal year

Cycle time in days to complete the financial forecast

Cycle time in days to perform financial evaluation of new products

Cycle time in days to perform financial evaluation of new customers

Cycle time in days to perform financial evaluation of new markets

Total number of FTE days to complete the budget cycle

Perform fixed assets accounting / manage fixed assets

Total cost of the fixed assets cycle per <$1,000> revenue

Total cost of the process "perform capital planning and project approval" per <$1,000> revenue

Total cost of the process "perform capital project accounting" per <$1,000> revenue

Total cost of the process "perform fixed asset accounting" per <$1,000> revenue

Total cost of depreciation expense per <$1,000> revenue

Total cost of the process "perform capital project accounting" per approved capital project

Total cost of the process "perform fixed asset accounting" per fixed asset transaction

Total cost of repair and maintenance per <$1,000> gross value of fixed assets

Personnel cost of the process "perform capital planning and project approval" per <$1,000> revenue

Personnel cost of the process "perform capital project accounting" per <$1,000> revenue

Personnel cost of the process "perform fixed asset accounting" per <$1,000> revenue

Personnel cost of the process "perform fixed asset accounting" per fixed asset transaction

Systems cost of the fixed assets cycle per <$100,000> revenue

Systems cost of the process "perform capital planning and project approval" per <$100,000> revenue

Systems cost of the process "perform capital project accounting" per <$100,000> revenue

Systems cost of the process "perform fixed asset accounting" per <$100,000> revenue

Number of fixed asset transactions per "perform fixed asset accounting" FTE

Number of FTEs for the fixed assets cycle per <$1 billion> revenue

Number of FTEs for the process "perform capital planning and project approval" per <$1 billion> revenue

Number of FTEs for the process "perform capital project accounting" per <$1 billion> revenue

Number of FTEs for the process "perform fixed asset accounting" per <$1 billion> revenue

Percentage of capital projects budgeted and approved in the capital expenditure plan

Percentage of approved capital projects considered within or on budget for spending

Percentage of capital projects completed on time

Average return on fixed assets

Cycle time in days to complete an approved capital expenditure plan

Cycle time in days to approve a capital project

Cycle time in days to close a capital project

Average elapsed time to reconcile fixed asset accounts (days)

Cycle time in days to capitalize a fixed asset purchase

Manage treasury operations

Total cost of the process "manage treasury policies and procedures" per <$1,000> revenue

Total cost of the process "manage cash" per <$1,000> revenue

Total cost of the process "manage in-house bank accounts" per <$1,000> revenue

Total cost of the process "manage debt and investments" per <$1,000> revenue

Total cost of the process "manage financial risks" per <$1,000> revenue

Personnel cost of the process "manage treasury policies and procedures" per <$1,000> revenue

Personnel cost of the process "manage cash" per <$1,000> revenue

Personnel cost of the process "manage in-house bank accounts" per <$1,000> revenue

Personnel cost of the process "manage debt and investments" per <$1,000> revenue

Personnel cost of the process "manage financial risks" per <$1,000> revenue

Systems cost of the process "manage treasury policies and procedures" per <$1,000> revenue

Systems cost of the process "manage cash" per <$1,000> revenue

Systems cost of the process "manage in-house bank accounts" per <$1,000> revenue

Systems cost of the process "manage debt and investments" per <$1,000> revenue

Systems cost of the process "manage financial risks" per <$1,000> revenue

Number of bank accounts reconciled per "manage cash" FTE

Number of cash receipts processed per "manage cash" FTE

Number of in-house bank accounts managed for subsidiaries per "manage in-

house bank accounts" FTE

Number of internal payments processed per "manage in-house bank accounts" FTE

Average number of hedge transactions processed per "manage financial risks" FTE

Number of FTEs for the process "manage treasury policies and procedures" per <$1 billion> revenue

Number of FTEs for the process "manage cash" per <$1 billion> revenue

Average number of discrepancies that are identified per bank account reconciliation

Percentage of disbursement accounts using a positive pay program

Percentage of disbursement accounts using automated bank reconciliation

Number of FTEs for the process "manage in-house bank accounts" per <$1 billion> revenue

Number of FTEs for the process "manage debt and investments" per <$1 billion> revenue

Number of FTEs for the process "manage financial risks" per <$1 billion> revenue

Interest earned as a percentage of total liquid assets

Interest paid as a percentage of total payables

Indirect fees paid to banks per <$1,000> general and administrative expenses (or as a percentage of G&A expenses)

Average number of days with sales outstanding in accounts receivable

Cycle time in hours to reconcile a single bank account from the receipt of bank account statement through the reconciliation of ending book balance

Cycle time in days to resolve a discrepancy that was identified during the reconciliation of a bank account

Cycle time in hours to produce a cash position worksheet from the collection of underlying bank balance reporting data through the generation of the cash position worksheet

Cycle time in hours to initiate, approve, and dispatch a wire transfer

Cycle time in hours (at month end) to reconcile and "close" in-house bank accounts including the calculation and distribution of internal interest income/expense and the generation of the underlying accounting entries

Cycle time in hours to process an internal fund transfer from one in-house bank account to another in-house bank account, including the generation of the underlying accounting entries

Cycle time in hours to manage debt from selection of the borrowing instrument to the receipt of the underlying funds

Cycle time in days to process investments from selection of the investment instrument to the dispatch of the underlying settlement

Financial: General

Average collected balance per billion dollars of revenue

Bank accounts per FTE

Cash reinvestment ratio

Cash to current liabilities

Current ratio: current assets/current liabilities

Debt service coverage ratio

Dividend as percentage of sales

Dividend yield

Economic value added

Foreign exchange trades per FTE

Free cash flow

Funds flow adequacy ratio

Gross margin as a percentage of sales

Interest expense as percentage of average total debt

Internal fund of capital expenditures

Net earnings per employee

Net operating profit as percentage of capital employed

Number of variances in capital spending

Percentage variation from budget

Pre-tax earnings as percentage of sales

Quick ratio: cash + accounts receivable /current liabilities

Return on sales

Return on total assets

Return on total capital employed

Return on total invested capital

Revenue: actual versus plan

Sales to inventory

Sales to net working capital

Selling, general, and administrative expenses as a percentage of sales

Total assets to sales

Total debt as percentage of total capital employed

Total operating costs as a percentage of sales

Trades per FTE

Weighted average cost of capital

9.0 Acquire, Construct, and Manage Property

Design & Construction

Property design and construction (PDC) operating cost per PDC FTE

Outsourcing cost as a % of total PDC cost

Labor cost per PDC FTE

Construction cost per square foot

Projects completed on time as a % of total projects

Lost work case incidence rate

Change orders generated by architect (office, warehouse, manufacturing site)

Change orders generated by customer (office, warehouse, manufacturing site)

Avg. turnaround time for design and construction projects (initial design to completion)

Property Management

Property management (PM) operating cost per gross square foot (sf)

PM cost per building occupant

Janitorial, water, electrical cost per gross sf

PM cost as a % of revenue

Labor cost per property management FTE

Repairs/maintenance, janitorial services, utilities, parking space maintenance, and furniture acquisition and disposal cost as a % of total PM cost

Predictive/planned maintenance hours as a % of total maintenance hours

Work orders per repairs FTE per day

Billable, mission critical, and customer specific work orders as a % of total work orders

Revenue per work order

Water (per 1000 gallons), electric (KWH), and gas (million cubic feet) consumption per gross square foot

Occupancy rate

Space allocation

Office, parking, warehouse, training and conference room, manufacturing, lab/R&D, usable, and unassigned space as a % of total gross square feet

Avg. turnaround time for routine service requests (hours)

Acquisition and Disposal

Property acquisition and disposal operating cost per acquisition and disposal (PAD) FTE

Labor cost per PAD FTE

Brokerage cost as a % of total PAD operating cost

Transaction management cost as a % of total PAD operating cost

Outsourcing cost as a % of total PAD operating cost

Facilities lease cost per gross square foot

Acquisitions (owned) per PAD FTE

Acquisitions (leased) per PAD FTE

Disposals per PAD FTE

Lease renewals per PAD FTE

Lease termination per PAD FTE

Gross office square feet per design occupant work station

Usable office square feet per design occupant work station

Avg. time to dispose of real property (purchased or leased)

Avg. time to acquire real property (purchased or leased)

10.0 Manage Environmental Health and Safety

Execute environmental management program

Hazardous waste generated

Number of environmental audit-non compliance and risk issues documented

Number of notice of violations (NOVs) from regulatory agencies

Number of reportable releases (federal, state, local)

Number of reportable environmental incidents under local, state, or federal regulations

OSHA total recordable incident rate (MR) injuries and illnesses

Packaging waste

Solid waste

Total releases - TRI tons

Air

Air emissions costs

Air pollution prevented - tons

Average time to prepare air permits

Average time to prepare emissions inventory

Total air emission - tons

Total releases of hazardous air pollutants (HAP) - tons

Toxic air emissions

Administration

Average time to prepare hazardous waste manifest

Average time to prepare SARA 313 Form R

Number of days required to complete emissions inventory

Number of days required to complete toxic inventory (SARA 312)

Number of days required to complete TRI (SARA 313)

Number of days required to complete waste inventory

Direct costs

Capital expenditures for pollution control

Capital expenditures for pollution prevention

Days work lost

Direct environmental costs

Direct health and safety costs

Energy usage (BTLUs)

Environmental audit cost

Environmental fines paid

Human resource statistics

Number of environmental FTEs - air

Number of environmental FTEs - audits

Number of environmental FTEs - compliance

Number of FTEs - Health and Safety

Number of environmental FTEs - product stewardship

Number of environmental FTEs - regulatory and legislation

Number of environmental FTEs - remediation

Number of environmental FTEs - waste

Number of environmental FTEs - water

Number of environmental training hours

Number of environmental FTEs

Number of safety training hours

Safety and health training costs

Total environmental training costs

Pollution reduction

Methods used to prevent pollution: percentage product reformulation, percentage process modification

Percentage environmental accreditation of suppliers

Percentage equipment redesign

Percentage recovery and redesign

Prevented tons

Recyclability/disposal rate

Waste reduction rate

Process waste

Process waste costs

Process waste tons disposed

Process waste tons generated

Process waste tons recycled

Total process waste tons

Process waste tons treated

Water

Average time to prepare water permits

Wastewater prevented - million gallons

Water pollution prevented - tons

Water release costs

11.0 Manage External Relationships

Manage legal and ethical issues

Law-related expense as a percent of revenue

Inside legal expense as a percent of total revenue

Outside legal expense as a percent of total legal expense

Outside legal expense as a percent of revenue

Outside counsel fees per lawyer

Average time to resolve each type of lawsuit

Average cost to litigate each type of lawsuit (e.g., labor/product liability/etc.) internally and by outside counsel

Average number of matters handled by each law firm

Average number of hours billed by each law firm

Budget to actual legal expenses for each matter

Dollar savings from using Early Case Assessment

Reduction in resolution time from using Early Case Assessment

Dollar savings from using alternative fee arrangements

Dollar savings from using alternative dispute resolutions as a percentage of total legal expense

Legal service suppliers expense per lawyer

Expense for legal research and writing as a percentage of total legal spend

12.0 Manage Knowledge, Improvement, and Change

Manage improvement and change

Dollars saved per employee due to new ideas and/or methods

Number of job improvement ideas per employee

Percentage of employees active in improvement teams

Benchmark performance

Number of benchmarking projects conducted ROI on benchmarking projects

Reengineer business processes and systems

Number of reengineering projects conducted ROI on reengineering projects