Mission, Vision & Strategic Goals

Targets (SBO)	Objectives (CSF)	Measures (KPI)
Cost Reduction	Reduce Administration Costs	% effectiveness in payables management
		Number of FTE in accounts payable
	Reduce Operations Cost	Reduce license cost
	Reduce Service Center Operations Cost	Average employee costs per incoming phone call

Targets (SBO)	Objectives (CSF)	Measures (KPI)
Optimize Cost	Administer & Govern Cost Cutting Initiatives	% of budget cuts achieved
		Actual vs. budgeted costs
	Optimize Sales Costs	Reduce sales cost through new service channels
		Rationalize customer facilities

Targets (SBO)	Objectives (CSF)	Measures (KPI)
Decrease Cost	Reduce Cost of Goods Sold	Improve focus on higher-value services
		Reduce peaks in operating costs
Lower Risk (Cost Governance and Compliance)	Ensure Cost Compliance	% of past due corrective actions
		Corrective action response time

Targets (SBO)	Objectives (CSF)	Measures (KPI)
Cost Efficiency	Efficient Cost Utilization	Better integration of legacy and new solutions
		Divest low-utilization equipment
	Improve Cash Flow	Account payable invoicing processing costs
		Average monetary value of overdue invoices

Source: Based on Robert S. Kaplan and David P. Norton