**Annex 12.1 Example Tables for Performance Reports to Management**

Table A12.1.1
Performance Indicators from the Funder Perspective: Project Work

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Indicator | Period 1 | Period 2 | Period 3 | Period 4 |
| No. of reports ***not*** delivered to clients on time as a percent of all reports deliveredNo. of projects with cost overrunsNo. of projects with cost overruns that were closed this period—total  • No. of projects where additional funds were received from the sponsor  • No. of projects where overrun was funded internallyNo. of grants and contracts in past 12 months from prior clients  • No. as percent of all grants and contracts No. of contracts/grants in past 12 months from established clients as percentage of all contracts/grantsSeminar on municipal budgetingDate course offeredMean student evaluation score  % of scores < 3.5aNo. of attendeesCertified Mortgage Lender courseDate course offeredMean student evaluation score  % of scores < 3.5No. of attendeesCourse on municipal economic developmentDate course offeredMean student evaluation score  % of scores < 3.5No. of attendees |  |  |  |  |

a Using a scale from 1 to 5, with 5 indicating the highest level of student satisfaction.

bThis is described in Tranparify (2014); a slightly easier to compute 5-star system is presented in Mendizabal (2014c).

Table A12.1.2
Performance Indicators from the Internal Business Perspective: Project Expenditures

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Project number | Project title | Total budgeta | % spent to date | Work period (months) | % period elapsed | % spent/% elapsed |
| 0722-00 | Economic forecasting | $120,000 | 35 | 12 | 42 |   0.83 |
| 0745-00 | Regional seminars |   32,000 | 75 |  6 | 50 | 1.50 |

a Excludes fixed fee or profit, if included in the award amount.

Table A12.1.3
Performance Indicators from the Internal Business Perspective: Staff Utilization—January–August 2013
(percentage distribution of hours)

|  |  |  |  |
| --- | --- | --- | --- |
| Center | Overhead Accounts | Fringes | Total |
| Proposals | General admin. | Center develop. | Center management | Other | External researcha | General supportb |
| Research |  |  |  |  |  |  |  |  |  |
| Housing | 6.5 | — |  4.5 | 13.7 |  0.4 | 64.1 | — | 10.9 | 100.0 |
| Law Reform | 4.7 | — |  1.3 |  6.5 | — | 75.1 |  0.2 | 12.2 | 100.0 |
| Local Gov. | 7.4 | — |  3.1 |  4.4 | — | 71.1 |  0.1 | 14.0 | 100.0 |
| Social Asst. | 5.3 | — |  4.5 |  3.2 | — | 74.1 | — | 13.0 | 100.0 |
| Health | 6.2 | — |  5.4 |  3.0 | — | 70.4 |  0.3 | 14.7 | 100.0 |
| Support |  |  |  |  |  |  |  |  |  |
| Accting | — | 88.0 | — | — | — | — | — | 11.2 | 100.0 |
| Comm/PR | — | — | 14.3 |  0.5 | 36.8 |  9.0 | 26.2 | 13.3 | 100.0 |
| Ex. Office | — | 78.2 |  0.4 | — |  7.1 |  0.1 |  2.8 | 11.4 | 100.0 |
| Human Res. | — |  4.1 |  0.9 |  6.3 |  1.8 |  3.6 | 10.9 | 72.4 | 100.0 |
| IT | 1.3 | — |  0.1 | — | 55.8 | 30.5 | — | 12.4 | 100.0 |
| Office Mngt. | 0.1 | 61.1 | — | — | 24.1 |  0.1 | — | 14.6 | 100.0 |
| Total | 5.2 |  8.5 |  4.7 |  3.6 |  6.3 | 56.2 |  1.7 | 13.7 | 100.0 |

*Note:* A similar table can also be prepared for the staff in each center to track billable hours and utilization of individual researchers.

a Funded by grants for specific projects and contracts.

b Funded from fee income and unrestricted grants to the institution.

Table A12.1.4
Performance Indicators from the Internal Business Perspective: Proposal Funds Efficiency—2013

|  |  |  |  |
| --- | --- | --- | --- |
| Center | Proposals submitted with results known | Proposals won | Efficiency measuresa |
| No. | Award amt | PD fundsb | No. | Award amt | PD$/no. won | Award$/PD$ |
| Housing |  2 | $35,000 | $2,400 |  1 | $20,000 | $2,400 |  8.33 |
| Law Reform |  5 | 240,000 | 6,000 |  2 | 97,000 | 3,000 | 16.16 |
| Local Gov. | 12 | 74,000 | 9,000 |  6 | 48,000 | 1,500 |  5.33 |
| Social Asst. |  3 | 640,000 | 7,500 |  1 | 450,000 | 7,500 | 60.00 |
| Health |  7 | 370,000 | 6,600 |  3 | 220,000 | 2,200 | 33.33 |
| **Total** | 29 | 1,359,000 | 31,500 | 13 | 825,000 | 2,423 | 26.19 |

*Note:* Includes proposals submitted in 2012 on which funders made decisions in 2013.

a Proposal development funds expended on all proposals. b Proposal development funds expended.

Table A12.1.5
Performance Indicators from the Internal Business Perspective: Accounting Office, Aged Receivables–August 15, 2013

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Project number | Project name | Invoice number | Invoice date | Invoice amount | Amount unpaid | 0–30 days | 31–60 days | 61–90 days | >90 days | Total |
| 07230 | Armenia | 2131 | 9/27/12 | 23,400 | 23,400 |  |  |  | 23,400 | 23,400 |
|  |  | 3154 | 12/12/12 | 37,500 | 19,600 |  |  |  | 19,600 | 19,600 |
| 07274 | Local Gov. | 4431 | 6/20/13 | 44,736 | 21,678 |  | 21,678 |  |  | 21,678 |

*Note:* Includes only those projects with outstanding invoiced amounts.

Sample Table A12.1.6
Performance Indicators from the Internal Business Perspective: Accounting Office, Aged Invoicing Delays, August 15, 2013

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| *Project number* | *Project name* | *Payment typea* | *Target invoice date* | *Invoice amount* | *0-30 daysb* | *31-60 days* | *>60 days* |
| 7188 | Banking seminars | M | 6/30/13 | 30,000 |  | 30,000 |  |
| 7201 | Ag evaluation | TM | 4/30/13 | 7,491 |  |  | 7,491 |

1. M = mobilization payment; WP = payment against completion of work product, e.g., specific report accepted; TM = payment for time and materials
2. Delays are days after the end of the earliest month when an invoice could be submitted.

**Sample Table A12.1. 7
Performance Indicators from the Internal Business Perspective: Annual Accounting Office Review—2013**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Indicator | 2013 | 2012 | 2011 | 2010 |
| Total projects under contract  • No. of projects from bilateral and multilateral donors  • No. of projects from foundations  • No. of projects supported by other sponsorsTotal projects under contract/staffaNo. of projects closedNo. of projects closed/staffNo. of proposal budgets prepared/reviewedNo. of proposal budgets/staffNo. of new employees and employees leaving the institutionbNo. of new employees and employees leaving the institution/staffNo. of business trips taken by staffcNo. of business trips taken by staff/staff |  |  |  |  |

a Full-time equivalent members of the accounting staff

b Extra work is required to set up income and other payroll tax deductions and, in some cases, arrange for direct bank deposit of pay.

c This entry is an example to illustrate certain special features of a tax system that require extra accounting staff effort. In some countries such as Russia, per diem payments above a very low minimum are counted as income to traveler. This extra income must be recorded and taxes assessed, which is a significant burden at a think tank with a high volume of travel.