Dashboard for Performance Analysis: The "SONELGAZ" DRO

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Abstract:
Businesses operate in an environment characterized by uncertainty, which demands that managers anticipate and react swiftly to make decisions. They must remain vigilant on multiple fronts to provide responses at both internal and external leveManagement control emerges as a function that drives decentralization and enhances performance. It is crucial to master information through a tool that meets specific needs, is fast, selective, and open to data of all kinds; this tool is called the dashboar.
***Key Words*:** Management control; Indicators; Information; performance; Dashboard; SONELGAZ

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Introduction:

Companies operate within an environment where internal and external changes are integrated into the organization through various management processes. Management control is a fundamental element in steering businesses. This approach is part of a set of relationships between (Demeestère, Lorino and Mottis, 2002):

- Strategy and action, on one hand: Strategy guides action (establishment of plans...), and action contributes to shaping the strategy (lessons learned from action).
- Strategy and performance measurement: The performance measurement system depends on the chosen strategic directions.
- Actions and performance measurement: The performance measurement system is applied across different dimensions of organizational management (responsibility centers, projects, processes, and products...). It contributes to the management of actions at these various levels.

Effective management, or in other words, a sound management system, should enable continuous oversight of the company.

In this context, a manager must understand the scope and limitations of their role, as well as their direct counterparts. Within the hierarchy, every employee should be aware of their sphere of influence and mission. To achieve this, determining functions, powers, and hierarchical relationships is essential for the smooth flow of

information and, more broadly, for any decision-making process. Companies operate within an environment where internal and external changes are integrated into the organization through various management processes. Management control is a fundamental element in steering businesses. This approach is part of a set of relationships between (Demeestère, Lorino and Mottis, 2002)

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Hence, the necessity of management control, which involves verifying the organization's operations against its objectives. Therefore, good management requires an efficient control system aimed at identifying obstacles to the company's performance.

In an organization, responsibilities are distributed across various operations with different working methods that converge toward a single objective. Quantifying objectives and assessing results will be the ultimate purpose of any management control tool:

- Why control?
- By what means?

These questions fuel discussions on the effectiveness and quality of control tools.

The role of management control is to provide managers with structured documents at regular intervals that are useful for decision-making. In this case, relevant information enhances the effectiveness of these decisions.

Furthermore, the Dashboard (TB) is, by excellence, the primary tool for monitoring, steering, and informing, and its effectiveness primarily relies on:

- The selection of relevant indicators.

- The speed of data retrieval.

Our research aims to highlight the importance of management control tools, specifically the "dashboard." The main question revolves around the effectiveness and quality of the TB. Therefore, to what extent does the TB serve as a factor for measuring performance?

I.Management Control

Emerging in the 1920s within a few major American industrial companies, management control has become indispensable as it allows for performance evaluation. Delegating decision-making authority brings decision-making closer to the levels where action is taken concerning stakeholders.

Traditional "after-the-fact" control, involving periodic inspection of past actions to ensure compliance with pre-established regulations, is insufficient to prevent divergences and wasted efforts.

The significant growth of businesses since the 1960s has slowed down, giving way to a systematic pursuit of profitability. While management errors could be absorbed by abundant profits in the past, this is no longer the case today. This has led to increased demand for precision, rigor, and the need for high-quality managers.

Management control, which has addressed these concerns, has become a fundamental tool due to its contribution to economic rationality.

Control should be exercised preventively over condition-based objectives, which have the advantage of:

- Motivating frontline personnel,
- Easing the burden on top management,
- Shortening the response times of the company.

By definition, management control should be:

- Exercised by operational executives,
- Administered by the management control team.

It is a continuous system of communication and coordination.

What are the success criteria for a management control system? Some of these criteria include:

- Consensus on top priorities and resource allocation,
- A more realistic view of the company's possibilities and constraints,
- Measurable improvement in forecasting quality, reducing waste and inconsistencies,
- Reduced decision-making time at the operational level,
- Employee motivation through active participation in decision-making.

This makes it possible to anticipate developments and prepare for technological shifts critical to the company's survival.

It should be noted that these successes can only be achieved in an environment where the rules of the game are accepted and where personal interests are well understood. Four success conditions are already prerequisites:

1. A reference to the company's ethics.
2. Clear structure and easy communication.
3. The quality of economic information.
4. Flexibility and adaptability of the system.

"Management control is an essential therapy," and it comes with a cost. Therefore, it must provide real value to the company, even if it cannot be directly quantified.

Controlling an organization is often a challenging task for leaders. As Peter Drucker, often considered one of the founding fathers of management control, points out, "The word 'control' is ambiguous. It means the ability to steer oneself and one's work."

The term "control" implies mastering and thus directing a situation. Verification is a necessary and useful element, whether it is prior to or after the fact.

From this perspective, management control includes steering actions to achieve the objective. When the objective is directly related to a performance level, the term "performance management" is used. This is why professionals increasingly talk about "performance measurement and management."

Management control has become essential due to its evaluation of quantitative, qualitative, and strategic performance through its crucial role in forecasting operations.

Management control must fulfill two roles:

- Help manage EFFECTIVENESS, i.e., manage the key competitiveness factors.
- Help manage EFFICIENCY, i.e., manage the means to achieve the set objectives.

Efficiency and effectiveness enable performance control and management.

In the field of management, control must be integrated into the organizational and decision-making system of managers. Its objective, technical principles, and practice justify its necessity, foundations, and place in organizations.

Control can be defined as the processes that link decisions, actions, and results. These elements are materialized by formalized devices that aim to guide the actions of managers.

"The activity of management control must justify its existence through the added value it brings" (De Kerviler; 2006).

The arrangement of these functions defines a structure adapted to internal and external constraints. This organization leads to responsibility centers with decision-

making power. Large organizations require decentralizing the structure into different management entities.

The management control function requires a high level of expertise and technicality in various domains.

Today, large companies often have a group structure with numerous subsidiaries. This organizational form establishes a framework for the operation and control of subsidiaries.

"Groups generally adopt a whole set of procedures that govern the reciprocal relations between the group and its subsidiaries" (Haffen, 1999).

Management control in an organization involves a combination of formal elements dominated by impersonal rules and informal elements stemming from the company's culture, common values, loyalty, and mutual commitment of its members. As the organization's size increases, as is the case with a group that has geographically dispersed subsidiaries, non-homogeneous activities, and sometimes diverse cultures, complexity increases, and informal levers become less suitable. In this context, the organization should shift from informal functioning towards a more formalized control, which ensures its proper functioning.

The choice of a measurement system plays a central role in the control process. This requires clarifying the nature of the performance pursued by the organization beforehand.

Measurement allows for:

- Regularly assessing the results achieved, "to manage performance, you need deadlines."
- Precisely quantifying the level of performance achieved.
- Analyzing the results and their evaluation.

Considered the most suitable tool, the "dashboard" allows the company to monitor its performance in real time with the implementation and operation of its management control system.

II. The Dashboard

The evolution of the business environment is characterized by the acceleration of product lifecycles, competition, and continuous consumer demands. This compels companies to anticipate and be responsive on multiple fronts.

In business management, all short, medium, and long-term decisions require information. This continuous search for information is vital because it reduces uncertainties and risks.

These pieces of information come in two different types (Busson-Villa, 1996):

1. Internal information sources, "operational information": financial accounting, "analytical" management accounting, sales or production statistics.
2. External information sources, "strategic information.

In this context and for real-time decision-making, budgetary control provides comprehensive but delayed information limited to financial and accounting data. It does not serve as a tool for tracking and improving performance. Therefore, the normative nature of "financial" accounting cannot facilitate these analyses. It generates a lot of information about accomplishments, but accounting rules have limitations that reduce the scope of information because:

- The information processing time prevents quick reactions.
- The presentation of documents does not allow for the localization of responsibilities and individual performances.
- The processed information is primarily monetary and related to external flows.

While management accounting allows for performance assessment and responsibility identification as it deals with internal flows, it suffers from the same problem of slow presentation of results due to its heavy accounting influence. This is why management control requires a tool that meets its specific needs, namely (Alazard et Sépari, 2004):

- Having knowledge of essential information for management.
- Obtaining this data as quickly as possible and continuously.

For this purpose, they must be complemented by a tool that is fast, selective, open to physical data, and cross-functional at different hierarchical levels to overcome the disadvantages that have just been mentioned. This tool is called the Dashboard.

Business leaders must have a comprehensive and coherent view of all internal or external information to locate responsibilities. Thus, good decisions in the company are often contingent upon the existence of a Dashboard, i.e., an "information system that allows for continuous and as fast as possible knowledge of the essential data to control the company's operations" (Busson Villa, 1996, p213).

The controller's mission is the design and proper functioning of the information system. It is their responsibility to provide the appropriate information to leaders and operational managers in a timely manner, ensuring its reliability and consistency. This information is conveyed through dashboards that serve as an interface between the system and its users. According to GAUTIER and PEZET (2006, p198), "Dashboards can be defined as a set of indicators, few in number, known to allow managers to monitor the progress of the units they manage and identify the trends influencing them over a time frame consistent with the nature of their functions."

This definition reveals that dashboards:

- Correspond to a set of indicators for managers.
- Are short-term management instruments directed towards action?
- By their synthetic nature, dashboards draw the attention of managers to key aspects of their management and thus enhance decision-making.
- Must be adapted to each hierarchical level. The choice of common indicators between hierarchical levels promotes dialogue and communication between superiors and their subordinates.
- Are tools that highlight the state of progress in the process to enable managers to take corrective actions.

Unlike budgetary systems and financial performance measurement systems, a Dashboard is composed of indicators and measures of various natures: financial, non-financial, quantitative, or qualitative.

In this sense, PLAUCHU and SADI (2006) group four categories of indicators:

1. Performance indicators measure the degree of goal achievement, allowing for ongoing assessment of the extent to which the goal is being met.
2. Control indicators allow for action on the real (in terms of goal achievement). These are indicators of actions or means employed. They help address "deviations, delays, and disruptions" by initiating corrective actions.
3. Insight indicators provide information about the company's environment, about what is beyond its control. They enable the company to adapt to changes in its environment and make decisions that are not corrective but adaptive.
4. Alert indicators enable the recognition of danger or dysfunction that needs urgent remediation before it escalates and becomes catastrophic. They enable the company to make safeguarding decisions or simply signal the need for corrective actions.

To make the Dashboard a truly useful decision-making tool, high-quality information must be sought in advance. The Dashboard is closer to the needs of users than the budget, which remains more institutional and therefore has a faster periodicity. The size and complexity of problems necessitate organizations to react more quickly to environmental turbulence. These constraints make it increasingly necessary to use delegation structures and techniques. The division of companies into "responsibility centers" applies equally to large and small and medium-sized enterprises. The goal of dividing into "responsibility centers" is to enhance involvement at all levels and to facilitate management by relying on operational managers within the company.

In this sense, a local Dashboard is established at the level of each responsibility center with a set of indicators related to the action variables that determine objectives and action plans.

As a result, the division of Dashboards must respect the division of responsibilities, and its network is a "Russian doll" mechanism with the following characteristics (Alazard and Sépari; 2004):

- Each manager has their own Dashboard.
- Each Dashboard has a key results total line that must appear in the dashboard of the higher hierarchical level.
- Each Dashboard at the same hierarchical level must have the same structure to allow for data aggregation.
- The stacking of information in the Dashboards must respect the hierarchical line.

The Dashboard management tool must present a set of quality criteria through the selection of the intrinsic quality of the chosen indicators. Internally, each function in the company must consider the measurement of performance and how to improve it. A company is considered efficient when it is:

- Effective, achieving the pursued objectives.
- Efficient, maximizing the quantities (or values) obtained from a given amount of resources.

The information derived from Dashboards will position the company in terms of performance levels and the quality of its products and services, enabling the identification of gaps or "Norms/Achievements" discrepancies. These serve as the basis for investigating explanations (causal analysis) and as a source of insights and identification of corrective measures, both financial, technical, and commercial.

The Dashboard, as an information source, plays an important role in controlling and achieving company performance. Hence, the importance of the decision-making process supported by the quality of data and information. For this purpose, the company combines and coordinates cognitive and material resources to produce information. The exploitation of the information flow resulting from experience feedback through learning will improve knowledge of operational activity and the company's performance. Comprising indicators within predefined objectives for each function, the Dashboard serves as a decision-making, management, and action tracking tool, enabling the evaluation of the performance of these actions.

III. Empirical Study

Theoretical Organization of the Company The Western Algeria Electricity and Gas Distribution Authority, abbreviated as RDO, is a state-owned economic public company with a share capital of 25 billion Algerian dinars, headquartered in the center of Oran. It specializes in the operation, maintenance, and development of electrical and gas distribution networks, the marketing of electricity and gas, and ensuring the safety, quality, and continuity of service in a set of 10 wilayas (provinces) from the Northwest to the Southwest of the country.

RDO manages:

- 10 Distribution Departments.
- 112 Commercial Agencies.
- 63 Electricity Districts.
- 46 Gas Districts.
- 19 Gas Exploitation Units.

Its responsibilities can be summarized as follows:

- It continually strives to meet the needs of its clientele.
- It secures its infrastructure against both weather-related challenges and large-scale accidents.
- It carries out development projects in accordance with the state's policies.

The range of products marketed by RDO consists of three main families. The strategic areas

Table 01: **«Product/market fit»**

Electricity Products	Gas products	Diverses products
• **High Voltage (Industrial)**	• High Pressure (Industrial)	• Copper Cable (Recycling)
Medium Voltage (Commercial)	• Medium Pressure (Commercial)	• Received Services and Works (All Types of Customers)
• **Low Voltage (Residential)**	• Low Pressure (Residential)	• Connection and Meter Installation for Electricity or Gas (All Types of Customers)

The strategic objectives of RDO include the following dimensions:

- Guiding principles: specialization in the manufacturing and distribution of products, adherence to standards.
- Paths to follow: growth in distribution, production, and marketing.
- Deadlines to meet: in accordance with various development plans based on demand.

- Targets to achieve: improvement, organization, and performance of public services.

The field of activity of RDO is characterized by:

- Market position, which relies on a strong quality/price ratio.
- Technical expertise and technological mastery.

Depending on the set objectives, the company must ensure its survival and growth by adapting to the environment. RDO organizes and coordinates all of its activities in a rational manner.

The organizational chart is used to quickly identify the functions of RDO (see appendix).

There are seven main departments: Human Resources, Finance Accounting; Prospective, Organization and Information Systems; Distribution; Sales and Marketing; Electrical Techniques and Internal Security Management of Facilities.

This distribution of departments is linked by:

- Hierarchical links: i.e., the subordination relationships between different elements of the company.
- Functional links: i.e., having authority over services.

Each department of RDO is organized in terms of responsibilities and prerogatives by a specialized structure, which determines operational planning, coordination, and management monitoring.

Each department carries out study and management actions as part of the expansion of the planning and control process.

1.Data Analysis through Dashboards

At the headquarters, the operational dashboards of the distribution departments are available through reporting. The functional dashboard is prepared by the Budget and Control Division based on data provided by the structures.

The company's budgets are prepared in accordance with the strategic vision and in relation to the objectives set within the framework of medium-term operational plans (2 to 3 years).

RDO's dashboard highlights the indicators set within the framework of annual objectives (annual budget):

- On the one hand, their achievement rate.
- On the other hand, their rate of change compared to the same period of the previous year.

The dashboards established at the headquarters of RDO are considered means of steering and monitoring strategic objectives, operational plans, and annual budgets to improve the organization's performance.

In the context of our research, we are interested in the study of dashboards of the company's departments.

2.Finance and Accounting Department

The FINANCE ACCOUNTING department takes charge of RDO's profitability and solvency constraints.

Its missions include:

- Preparation of the annual budget, cash flow forecasts.
- Preparation of the dashboard and activity report.
- Management of decentralized payments, liaison with other accounting centers of the distribution departments, tax activity, control of accounting entries.
- Supervision (through in-house means or external means) of various inventories (stocks, investments, customer base, etc.).
- Monitoring of cash accounts, market regulations (management of commitments), concession parameters, and relations with the electricity and gas regulatory commission.
- Maintenance of the fixed assets file.
- Reconciliation, justification, and assurance of account reconciliation.
- Control and accounting of operations (bank accounts and postal savings accounts).
- Reconciliation of bank accounts and postal savings accounts.

Table 02: «Dashboard of Financial Indicators for Year N (in MDA units) »

	End of the year N-1	End of the year N	Year N Target	Achievement (%)	Change (%)
Earnings	67 193	74 682	**69 046**	1,08	0,09
Value Added	-5 911	-1 042	**-16 135**	0,06	0,05
Gross Operating (Surplus (EBE	-18 068	-13 386	**-29 406**	0,46	0,09
Net Income for the Period	-23 113	-22 335	**-37 152**	0,60	0,05
Fund Transfers	74 774	88 413	**74 341**	1,19	0,09
Operating Disbursements	101 805	106 852	**102 293**	1,04	0,05
Investment Disbursements for Self-Financing	26 913	28 298	**24 455**	1,16	0,09
Government Program			**3 627**	0,00	0,05

Source: By author

Analysis

Analyzing the income statement allows us to distinguish margins and intermediate results. Determining them helps understand their formation, analyzing their changes during the period under consideration "N-1"-N, in order to highlight strengths and weaknesses.

Based on the data mentioned in the table above, we observe:

- The growth rate of activity has increased by 8%: (74,682 - 69,046);
- Value added, which measures structural performance, has improved by 93%, a sign of increased activity (sales), an increase in prices, and consequently, margins. Alongside this, there's a relative reduction in intermediate consumption, especially outsourcing and overheads.

These elements mentioned above pertain to the assessment of economic performance.

EBITDA (Earnings Before Interest, Taxes, Depreciation, and Amortization) allows us to evaluate economic profitability and the company's ability to compete with its main competitors. In this regard, EBITDA has improved by 55%: (29,406 - 13,386). This indicates that RDO (presumably the company) is effectively managing its production facilities, making it more mechanized. Thus, it reflects the relevance of previous investment choices.

Self-financing has increased by 16%: (24,455 - 28,298). It is crucial as it enables RDO to renew and modernize its assets, increase its working capital, and possibly take on debt.

3.Commercial and Marketing Management

The Commercial and Marketing Management has the following responsibilities:

- Forecasting, identifying, stimulating, and renewing consumer needs. It continuously adapts the company's production and commercial apparatus for its products.
- Developing marketing strategies, activity reports, and marketing objectives.
- Ensuring continuous product quality.
- Creating annual action plans to achieve objectives.
- Providing customer product training and creating contractual technical documentation (documentation, manuals, etc.).
- Generating foot traffic at sales locations.
- Ensuring the commercial (marketing) function and its organization meet customer concerns.
- Handling billing issues in collaboration with the finance and accounting department and maintaining a network of representatives who explore and seek new outlets.

- Conducting customer satisfaction surveys.
- Reporting customer complaints and recurring issues to other departments.
- Continuously monitoring customer complaints.
- Participating in trade shows, demonstrations, seminars, etc.

This department is at the heart of RDO's activities, increasingly focused on the concept of customer satisfaction.

Table 03: «The dashboard of commercial indicators year N (MDA unit) »

	End N-1	End N	Objective	Achievement (%)	Evolution (%)
Elec Subscriber Contribution	126 266	136 289	98 144	1,39	0,09
Gas Subscriber Contribution	93 774	96 905	99 556	0,97	0,05
Number of Elec Subscribers	2 415 970	2 526 287	2 504 962	1,01	0,05
Number of Gas Subscribers	1 177 904	1 268 906	1 274 265	1,00	0,08
Elec Purchases (GHw)	17 197	17 807	18 760	0,95	0,03
Gas Purchases (MTh)	30 465	32 547	35 174	0,93	0,04
Elec Sales (GHw)	14 801	15 471	16 246	0,95	0,04
Gas Sales (MTh)	20 112	20 937	33 921	0,62	0,03
Elec loss rate %	17,38	16,46	16,90	0,97	-0,05
Gas loss rate %	2,71	6,63	5,12	1,29	-0,09
Elec turnover	51 198	61 263	55 215	1,11	0,19
Gas turnover	8 132	9 597	9 191	1,04	0,17
Overall receivables	11 632	14 729	9 735	1,51	0,14
Energy customer credit deadline (days(	59	57	-	-	0
Invoices collected EBP	7 417	10 287	-	-	0,37

Source: By author

Analysis:

The subscriber contribution parameter has evolved by 7.93% for Low Voltage (136,289 - 126,266) and by 8.23% for Medium Voltage compared to the previous fiscal year. The achievement rate is 138.74% for Low Voltage "electricity subscribers" and 158.48% for Medium Voltage. Terminations in Low Voltage and Medium Voltage, totaling 25,972, represent 19.06% of the subscriber contribution. This parameter recorded a 3.32% evolution for Low Pressure compared to the

previous fiscal year, along with an achievement rate of 97.35% against the target, and a 33.77% evolution for Medium Pressure with an achievement rate of 89.57%. Terminations in Low Pressure and Medium Pressure, totaling 5,903, represent 6.09% of the subscriber contribution. The achieved RDO revenue stands at 70,860 MDA, and electricity revenue has seen a 19.66% increase with an achievement rate of 110.95%. Additionally, there is an 18.01% increase in gas revenue with an achievement rate of 104.41%. It's worth noting a 27% deterioration in the overall receivables balance compared to the achieved, corresponding to an increase of 3,097 MDA.

4.Electricity Technical Department:

The Electricity Technical Department's mission includes:

- Developing maintenance plans for electricity networks with the distribution departments.
- Forecasting the acquisition of specific equipment.
- Establishing forecasts for materials, equipment, and tools.
- Ensuring the safety of infrastructure.
- Conducting interventions throughout the electricity network.
- Contributing to the execution of master plan studies.
- Approving and implementing master plan studies.
- Adhering to the Technical Guide for Electricity Distribution.
- Ensuring compliance with rules and operational instructions for network operations.
- Collecting all data after any intervention or incident.
- Proposing modernization actions for infrastructure in operation (rehabilitation, new technology).
- Implementing mechanisms to ensure continuity and service quality to meet customer demands in terms of both quality and quantity.
- Coordinating and carrying out work as requested by district leaders.
- Diagnosing networks and developing maintenance programs.
- Ensuring the security of infrastructure assets (managing attacks on infrastructure).
- Coordinating operational matters with district leaders (reporting, incident monitoring, maintenance programs, transformer management, district leader relations with GRTE/SKTM, etc.).
- Managing and ensuring the maintenance of specific equipment.
- Approving studies for connecting major customers.
- Continuously monitoring and maintaining electricity networks.

Table 04: «Dashboard of Electricity Service Quality Indicators for Year N (in MDA units) »

	Unit	31/12/Year N-1	31/12/Year N	Year N Objective	Achievement (%)	Evolution (%)
Electricity						
TEC	Hours	3,4	3,19	2,5	1,28	-0,06
Number of Incidents per 100 km	Nbre	10,88	9,87	7	1,41	-0,09
Circuit Breaker Openings per 100 km	Nbre	103,41	101,89	70	1,46	-0,01
Rate of Transformer Failures	%	0,24	0,31	0,25	1,24	0,29

Source: By author

Analysis

Based on the data mentioned in the table above, the DRO recorded the following during the period under consideration:

- A decrease in its TEC for the entire RDO is 3.19 hours compared to an annual target of 2.5 hours, as opposed to the 3.40 hours forecasted in the 2016 exercise; it resulted in a loss of 0.06 hours: (2.5 - 1.28).

For a more detailed analysis, broken down by line:

- The incident rate per 100 km for the entire RDO is 9.87 compared to an annual target of 7, as opposed to 10.88 recorded at the end of December N-1.
- The circuit breaker openings per 100 km for the entire RDO are 101.89 compared to an annual target of 70, as opposed to 103.41 recorded.
- The transformer failure rate for the entire RDO is 0.31 compared to an annual target of 0.25, as opposed to 0.24.

5.Gas Technical Department

The Gas Technical Division of RDO has the following mission:

- Estimating forecasts for equipment, tools, and material, ensuring continuity and service quality, coordinating operations with GRTG, diagnosing networks, and developing maintenance programs.
- Forecasting the acquisition of specific equipment and meters for MP customers.
- Preserving facilities (safety/third-party impact).
- Monitoring the application of the Gas Technical Distribution Guide (GTDG).

- Proposing modernization actions for operational facilities (rehabilitation, new technology).
- Managing and ensuring maintenance of specific equipment.
- Operating gas networks in accordance with the technical guide and required safety conditions.
- Carrying out emergency construction of new facilities and providing support for network maintenance through the "Operations Support Service.

Table 05: «Dashboard of Service Quality Indicators for Year N».

Electricity	Unit	End of Year N-1	End of Year N	Year N Objective	Year N Objective	Change (%)
TEC	Hours	3,4	3,19	2,5	1,28	-0,06
Number of Incidents per 100 km	Nbre	10,88	9,87	7	1,41	-0,09
Number of Incidents per 100 km	Nbre	103,41	101,89	70	1,46	-0,01
Transformer Failure Rate	%	0,24	0,31	0,25	1,24	0,29
Gas						
TEC	Minutes	5,774	3,302	7	0,47	-0,43
Cathodic Protection Rate	%	100	100	100	1,00	0,00
Leakage Rate	Leaks per km %	0,048	0,027	0,15	0,18	-0,44
Network Survey	Km	100	100	19 605,00	0,01	0,00

Source: By author

Analysis

Based on the data mentioned in the table above, the company has recorded:

- The Monthly TEC RDO of 3.302 minutes against an annual threshold target of 7 minutes.
- The cathodic protection rate for the entire RDO is 100%, equal to the rate recorded during the same period of the previous year.
- The results for the RDO leak rate are 0.03 leaks per kilometer against a threshold target of 0.15 leaks per kilometer.

6.Human Resources Management

The Human Resources division is responsible for the implementation and compliance with rules and procedures in this regard and has the following mission:

- Developing annual recruitment and training plans.

- Enhancing existing skills for the development of new activities.
- Monitoring the alignment between the available human resources (competence, potential) and the development of activities.
- Fostering information sharing, listening, and consultation in terms of socio-professional relations and the social climate.
- Ensuring the coordination of various personnel activities within the distribution department, including recruitment, onboarding/integration, assignment, promotion, and transfers.
- Implementing initiated human resource management policies.

Table 06: «Dashboard of Human Resources Indicators for Year N»

	Projected	Achieved	Variance %
Total Workforce (Number)	8 488	8 719	97
Active (Number)	8 315	8 571	97
Inactive (Number)	173	148	17
Hires (Number)	413	305	35
Permanent Departures (Number)	415	63	59
Training			
In-House Training (Number of Actions)	23	53	43
Professional Development (Number of Actions)	361	156	31
Specialized Professional Training (Number of Actions)	37	108	34

Source: By author

Analysis

The company has recorded an active workforce of 8,315 employees, including 2,214 managers, 3,531 supervisors, and 2,570 executives, compared to 8,352 employees, including 2,269 managers, 3,655 supervisors, and 2,428 executives.

The number of inactive employees, categorized by reason, is 173 employees compared to 137 employees.

The cumulative recruitment totals 413 employees, with 16 women and 397 men.

Conclusion

Data analysis for each department is conducted using a dedicated database. Subsequently, the selected (relevant) data will be presented through a dashboard that includes the goals and results of key performance indicators for each department. The assessment of headquarters-level performance is managed through an "Operational Reporting" type of dashboard.

Operational dashboards play a pivotal role in monitoring and steering operations. They promote continuous learning by constantly seeking to enhance departmental performance, thus providing headquarters with an overview of the organization's operations.

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