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Titolo	International handbook of practice-based performance management [[electronic resource] /] / edited by Patria de Lancer Julnes ... [et al.]
Pubbl/distr/stampa	Los Angeles, [Calif.] ; ; London, : SAGE, 2008
ISBN	1-78268-998-2 1-4522-6176-8 1-4129-8271-5
Descrizione fisica	1 online resource (xxi, 534 p.) : ill
Altri autori (Persone)	JulnesPatria de Lancer
Disciplina	352.375
Soggetti	Government productivity Administrative agencies - Management Administrative agencies - Auditing Nonprofit organizations - Management Organizational effectiveness Total quality management Performance - Measurement
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Description based upon print version of record.
Nota di bibliografia	Includes bibliographical references and index.
Nota di contenuto	Cover; Contents; Prologue; Acknowledgments; PART I: State of the Art; 1 - Emerging Developments in Performance Measurement; 2 - Assessing Performance in Nonprofit Service Agencies; 3 Performance; PART II: Using Performance Information to Improve Program Performance and Accountability; 4 - Can Performance Measurement Support Program Performance Improvement and Accountability?; 5 - Using Performance Measurement and Competition to Make Administrations Accountable; 6 Recognizing Credible Performance Reports; 7 - Advancing Performance Measurement and Management for Accountability 8 - Analyzing Performance DataPART III: Informing and Involving Citizens and Other Stakeholders; 9 - Making Performance Measurement Relevant: Informing and Involving Stakeholders in Performance Measurement; 10 - Citizen-Involved Performance Measurement; 11 - Performance Measurement and Educational Accountability; 12 -

Experience With Trained Observers in Transition and Developing Countries; 13 - Helping Government Measure Up; PART IV: Performance Budgeting; 14 - Performance Budgeting Internationally; 15 - Performance-Based Budgeting in Latin and South America 16 - Performance-Based Budgeting in Florida17 - Performance Management and Budgeting in Australia and New Zealand; 18 - Performance-Based Budgeting; PART V: Quality and Performance in Public and Nonprofit Organizations; 19 - The Integration of Quality and Performance; 20 - Quality and Performance Management; 21 - Performance Information of High Quality; 22 - Applying the Common Assessment Framework in Europe; PART VI: Pulling it All Together; 23 - Creating and Sustaining a Results-Oriented Performance Management Framework; Index; About the Editors; About the Contributors

**Sommario/riassunto**

A combination of conceptual and practical applications with an emphasis on cutting-edge practices in the US and abroad, this text represents the most notable examples of performance measurement in Canada, Latin America and Eastern Europe, and supports the integration of theory and practice, with linked chapters.

2. Record Nr.	UNINA9910973190003321
Autore	Schreiner Mark <1969->
Titolo	Development finance institutions : measuring their subsidy // Mark Schreiner, Jacob Yaron
Pubbl/distr/stampa	Washington, D.C., : World Bank, 2001
ISBN	1-280-08440-5 9786610084401 0-585-46127-9
Edizione	[1st ed.]
Descrizione fisica	xii, 100 pages : illustrations ; ; 23 cm
Collana	Directions in development
Altri autori (Persone)	YaronJacob
Disciplina	332.2/8
Soggetti	Development credit corporations Development banks Subsidies Externalities (Economics)
Lingua di pubblicazione	Inglese
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Intro -- Contents -- Abstract -- Acknowledgments -- Glossary of Acronyms -- Glossary of Notation -- Introduction -- What Is the Subsidy Dependence Index? -- What Is Net Present Cost to Society? -- Is the Subsidy Dependence Index Redundant? -- What Does the Rest of the Monograph Cover? -- 1. Why Measure the Social Cost of Public Development Finance Institutions? -- What Is a Public Development Finance Institution? -- Who Bears the Costs and Who Reaps the Benefits of Public Development Finance Institutions? -- How Do Public Development Finance Institutions Differ from Other Public Projects? -- Why Does Society Subsidize Public Development Finance Institutions? -- How Can Society Measure the Benefits of Public Development Finance Institutions? -- What Is the Opportunity Cost to Society of Public Funds Used by Development Finance Institutions? -- Why Does the Measurement of Costs Boost Performance? -- 2. What Is a Measure of the Social Cost of a Public Development Finance Institution in the Short Term? -- How Does a Development Finance Institution Get Subsidies? -- What Forms of Subsidized Funds Does a Development Finance Institution Get? -- Numerical Examples of the Subsidy Dependence Index -- Is Subsidy in the Subsidy Dependence Index Related to a Subsidy-Adjusted Return on Equity? -- How Does the Subsidy Dependence Index Change as Its Parts Change? -- 3. What Is a Measure of the Social Cost of a Public Development Finance Institution in the Long Term? -- How Does the Net Present Cost to Society Discount Flows? -- What Questions Does the Net Present Cost to Society Inform? -- What Are the Net Present Cost to Society and the Subsidy Dependence Index in the Long Term for the Example Development Finance Institution? -- 4. What Are the Pitfalls When Calculating the Subsidy Dependence Index or Net Present Cost to Society?.

What Is the Social Opportunity Cost? -- What Can Be Done to Cope with Accounting Data? -- What Are Other Pitfalls and Caveats? -- What Are the Key Caveats? -- 5. Recent Proposed Changes to the Subsidy Dependence Index -- The Subsidy Dependence Ratio of Khandker -- The Profitability Gap of Sacay -- The Average Subsidy Dependence Index of Hulme and Mosley -- Appendix: A Framework to Approximate the Opportunity Costs of Private Entities -- What Is the Price of Private Debt? -- What Is the Price of Private Equity? -- References -- Tables -- 2.1. Types of Subsidized Funds -- 2.2. Balance Sheet -- 2.3. Income Statement -- 2.4. Calculation of the Subsidy Dependence Index -- 2.5. Alternative Calculation of the Subsidy Dependence Index -- 2.6. ROE, SAROE, ROA, and SAROA -- 3.1. Net Present Cost to Society -- 4.1. Balance Sheet with Loan Losses -- 4.2. Income Statement with Loan Losses -- 4.3. Summary with Loan Losses -- A.1. Private Opportunity Costs -- A.2. Subsidy Dependence Index with Private Opportunity Costs -- Figures -- 1.1. Five Possible Proxies of the Social Opportunity Cost -- 2.1. Profit Grants and ROE -- 2.2. Grameen: Inflation and Nominal and Real Yields -- 2.3. BancoSol: Inflation and Nominal and Real Yields -- 2.4. ROE versus SAROE for the Example DFI -- 2.5. ROA versus SAROA for the Example DFI -- 2.6. The SDI and the Yield on Loans,  $i$  -- 2.7. The SDI and the Rate Paid for Public Debt,  $c$  -- 2.8. The SDI and the Social Opportunity Cost,  $m$  -- 2.9. The SDI and Administrative Expenses -- 2.10. The SDI and the Ratio of Deposits to Public Debt -- Boxes -- I.1. Social Cost Is the Road Not Taken -- I.2. Economic Value Added, Subsidy for For-Profit Firms -- I.3. Social Worthwhileness, Subsidy Independence, Private Profitability, and Self-Sustainability -- 2.1. How Profit Grants Affect Profit and Return on Equity. 2.2. Real Yields at Grameen and BancoSol -- 2.3. The Subsidy

Dependence Index and Average Equity at Bank Rakyat Indonesia -- 2.4.  
The Subsidy Dependence Index and Subsidy-Adjusted Return on Equity  
for an African DFI.

Sommario/riassunto

For decades, governments and donors have attempted to improve social welfare through public support for development finance institutions (DFIs). This monograph presents two measures of social cost. The first measure is the Subsidy Dependence Index (SDI) and the second is the Net Present Cost to Society (NPCs). These measures help to establish benchmarks and to chart trends. They help to measure the social cost of development finance institutions (DFIs) that receive public funds. This is significant since funds earmarked for development are scarce. The measurement of social cost in this monograph is the first step toward the wiser use of public funds.