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advancement of water and sanitation services is currently one of the major governance issues that IWA is challenged to tackle The objective is to develop generally accepted procedures and methodologies able to provide decision makers with an overall perception of the utility performance as a sound basis for making strategic choices. This requires the definition of a reference framework for Performance Indicators and Benchmarking methodologies as well as adequate models of aggregation that fit the basic needs of the key types of user The Task Force on Performance Indicators operating within the IWA Operation and Management Specialist Group and the Task Force on Benchmarking operating within the IWA Statistics and Economics Specialist Group were set up with the remit to develop the definition of such a common language The Task Force on Benchmarking carried out a survey among the countries represented inside the Statistics and Economics Specialist Group with the aim of designing a framework of the various national approaches to Benchmarking in terms of The type degree evolution and main adopted concepts of Benchmarking Development of the above concepts in focusing Benchmark objectives The survey indicated that in the main initiatives of Process Benchmarking are voluntary and non systematic It is evident that many water utilities are on what the European Foundation for Quality Management calls the start up level in terms of Business excellence or continuous improvement and are keen to find best practices to compare with The Task Force on Benchmarking moved to the second step borrowing the European Commission's DG III recommendation that identify benchmarking as an important tool to improve competitiveness of small and medium sized enterprises in Europe according to the methodologies developed and applied in large corporations With the objective of developing a generally accepted concept and a methodology with wide applicability deeper analyses were then made of Process Benchmarking procedures adopted in the Nordic countries and in The Netherlands As a result this Manual aims to present well devised guidelines for establishing a management tool based on the use of Process Benchmarking methodologies that will allow future systematic and rigorous performance comparisons to be made within the water industry Contents Main benchmarking experiences in a water context How far we are on benchmarking Benchmarking methodologies in the Netherlands and the Nordic countries One coherent philosophy for two different approaches Process Benchmarking approach Key numbers and definitions References Relations between process benchmarking and performance indicators Introduction letter and questionnaires Catalog of Copyright Entries, Fourth Series Library of Congress. Copyright Office,1978 The Software Encyclopedia 2000 Bowker Editorial The British National Bibliography Arthur James Wells, 2000 Staff,2000-05 Canadian Books in Print ,1995

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