Les indicateurs de performance (*KPI’s)

Définition : Un indicateur de performance (ICP ou KPI) est une mesure ou un ensemble de mesures qui permet d’évaluer, de suivre et de piloter la performance globale de l'organisation : machine, atelier, service, site, entreprise

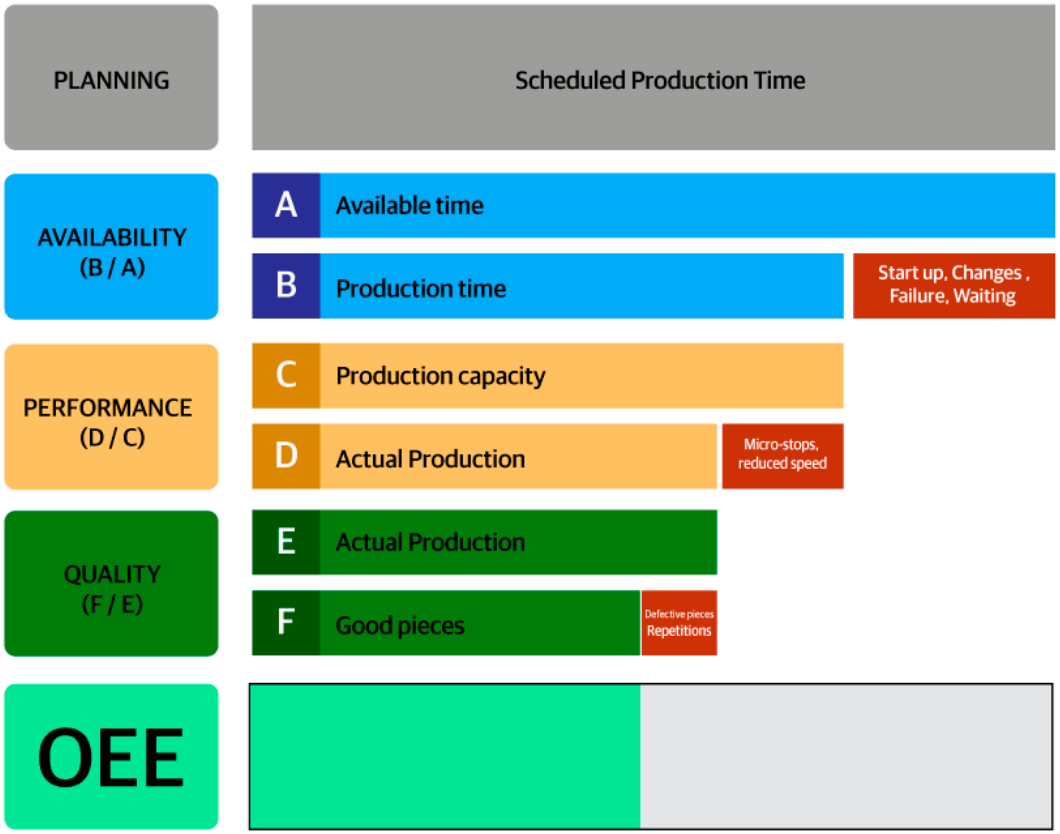
* Key Performance Indicator

Les KPI’s

1 – le TRS ou OEE (%)
2 – L’évolution des COGS (Cost Of Goods = Couts des matières) (€)
3 – L’évolution des dépenses (€)
4 – Les rendements (ou les freintes) (%)
5 - La variation des prix d’achats (%)
6 – Le taux des ruptures (%)
7 – Les stocks (€)
9 – La disponibilité des produits
10 – L’IOTD (ou OTIF) (%)
11 – Le coût du service (expédition, transport, distribution) (€)
12 – Les destructions industrielles (% ou €)
13 – Les accidents du travail (U)
14 – L’absentéisme (%)
15 – La productivité (U/FTE)
16 – Les effectifs (%)
17 – L’utilisation capacitaire (%)
18 – Le coût par unité (€)
19 – Le coût de la qualité (€)
20 – Le coût de la Non Qualité (€)
21 – Les réclamations (U)
22 – Right Time First Time (U)
23 – Les temps de cycles (J ou H)

1 – le TRS ou OEE (%)

TRS = Taux de Rendement Synthétique
OEE = Overall Equipment Effectiveness



2 – L'évolution des COGS (Cost Of Goods Solds) = Couts des marchandises et produits vendus = coût des matières) (€)

COGS Evolution	**Measures the COGS evolution vs. prior year at constant volume, mix and FX rates** **Standard Costs evolution at actual sales quantity** **+ Operational variances vs. prior year** (PPV, Material Usage, Labor efficiency, Spending, Absorption, Overcapacity)	***Quarterly - YTD***

3 – L'évolution des dépenses = évolution de la base de coûts (€)

	Measures the Expense adherence to Profit Plan	MTD - YTD
COST BASE MANAGEMENT	**Actual expenses** (Direct/Indirect production expenses, Corporate and Start-up expenses) ***divided by*** **Targeted expenses corrected of volume impact*** (Direct/Indirect production expenses, Corporate and Start-up expenses) * Volume impact: Activity ratio applied on salaries of men hour driven cost centers & consumables of direct production costs * Activity ratio: % of Actual production quantities vs. budgeted production quantities at standard costs	

4 – Les rendements (ou les freintes) (%)

= ratio entre les matières/main d'œuvre utilisée / standard budgetés

YIELD PERFORMANCE	**Measures the Raw material and Labor productivity vs. Standard costs** **Labor and material usage variances** ***divided by*** **Standard Cost of Goods Manufactured**	***MTD - YTD***

5 - La variation des prix d’achats (%)

PRIOR YEAR PURCHASE VARIANCE	**Measures the evolution of Purchase Prices against prior year** **Standard Purchase Prices evolution at budgeted sale quantity** **+ Purchase Prices variances vs. Prior year (on Manufactured & Traded Products, excl. FX rate impacts)** Includes Bio & Pharma Raw Materials, Packaging, Tolling.	***YTD***

6 – Le taux des ruptures (%)

IO BACKORDERS	**Measures the percentage of missed sales due to IO causes against total net sales**	***Month End - YTD***
	Value of missed sales at month-end excluding products with capacity constraints and products locally managed by the business ***divided by*** **Total net sales**	

7 – Les stocks (€)

INVENTORY VALUE	**Measures the net value of Raw Material/Work In Progress/Finished Goods inventories**	***Month End***
	Raw Material + Work In Progress + Finished Goods inventories at Net Full Integrated Cost (including variances and after reserves)	

8 – La couverture des stocks (mois)

INVENTORY COVERAGE	**Measures the number of months of Finished Goods demand covered by available Raw Material/Work In Progress/Finished Goods inventories**	***Month End***
	Raw Material + Work In Progress + Finished Goods inventories (Month-end Net Full integrated Cost) ***divided by*** **Standard COGS forecasts of Finished products** over the next 12 months	

9 – La disponibilité des produits (%)

PRODUCT AVAILABILITY	**Measures the daily availability of Finished Goods at the local Merial warehouse**	***MTD - YTD***
	Number of days/SKU in the month with a sale forecast and some inventory ***divided by*** **Number of Business days in the month * Number of SKU (with a sale forecast)**	

* Le code **SKU** (Stock Keeping Unit), ou UGS (Unité de Gestion de Stock), est un élément indispensable au contrôle et à la gestion du stock de votre entrepôt. Le **SKU** correspond au numéro de référence unique d'un produit enregistré sur le logiciel de l'entreprise.

10 – L'OTIF ou IOTD (%)

*__O__n __T__ime __I__n __F__ull = Commande livrée « à temps » et « complète »

*__I__nternal __O__n __T__ime __D__elivery

CUSTOMER OTD	**Measures the percentage of products delivered at the real date requested by customers** **Order lines delivered On Time** ***divided by*** **Total Order Lines delivered**	***MTD - YTD***

On Time In Full – OTIF est un indicateur de performance qui juge la performance d'un fournisseur du point de vue du client.

L'**OTIF** mesure la capacité d'un fournisseur à livrer le produit attendu, à la quantité voulue, au niveau de qualité souhaité, au bon endroit, à la date demandée.

OTIF = commandes livrées complètes et dans les délais / nombre total de commandes

11 – Le coût du service (expédition, transport, distribution) (€)

COST TO SERVE	**Measures the percentage of variable selling expenses against total net sales**	***MTD - YTD***
	Variable Selling Expenses (Packing & Shipping materials, 3rd party logistics, Internal distribution, Transportation) ***divided by*** **Total Net Sales** (including intercompany)	

12 – Les destructions industrielles (% ou €)

INDUSTRIAL DESTRUCTIONS	**Measures the percentage of industrial destructions against production costs** (for manufactured products)	***MTD - YTD***
	Net Industrial Destructions at standard cost (Raw Materials and Work In Progress destroyed or reserved) ***divided by*** **Standard Cost of Goods Manufactured**	
	***Technical causes* : Contamination/Purity, Aspect, Potency/Titer, Safety/Innocuity, Equipment/Raw materials failures,Other** ***Non technical causes* : Forecast accuracy/Cancelled orders, Change in product specifications, Out of specification components, Product rationalization, Excess/Aging, Other**	

13 – Les accidents du travail (U)

LTA	**Measures the number of Lost Time Accidents (cat.1)**	***MTD - YTD***
WLTA	**Measures the number of Without Lost Time Accidents (cat.2)**	***MTD - YTD***

LTA = Lost Time Accident = Accidents sans arrêts de travail

WLTA = Without Lost Time Accidents = Accidents sans arrêts de travail

14 – L’absentéisme (%)

Taux d’absentéisme =

$$\frac{\text{Nombre de jours d’absence (ou heures) pdt une période donnée X}}{\text{Nombre de jours en théorie (ou heures) pdt la même période donnée X}}$$

15 – La productivité (U/FTE*)

Nombre d’unités produites / nombre de personnes

* FTE = Full Time Equivalent

16 – Les effectifs (%)

Nombre de FTE temporaires / nombre de FTE titulaires

Nombre de FTE Indirects / nombre de FTE Directs

* Temporaires = intérim, contrats à durée déterminée

*Titulaires = contrats à durée indéterminée

* Indirects = Assurance Qualité, Administratifs, Maintenance, etc

* Directs = Production, Contrôle Qualité

17 – L’utilisation capacitaire (%)

Capacité utilisée / Capacité totale

18 – Le coût par unité ou CPU (€)

Cout de fabrication du lot / Nombre d’unités produites

19 – Le coût de la qualité (€)

19 – Le coût de la qualité (€)

Coûts des effectifs Qualité / Coût de l’effectif global

20 – Le coût de la Non Qualité (€)

Somme des coûts de destructions, retraitements, réparations

21 – Les réclamations (U)

Nombre mensuel ou annuel de réclamations clients liées à une cause industrielle

21 – Les réclamations (U)

22 - Right Time First Time (U)

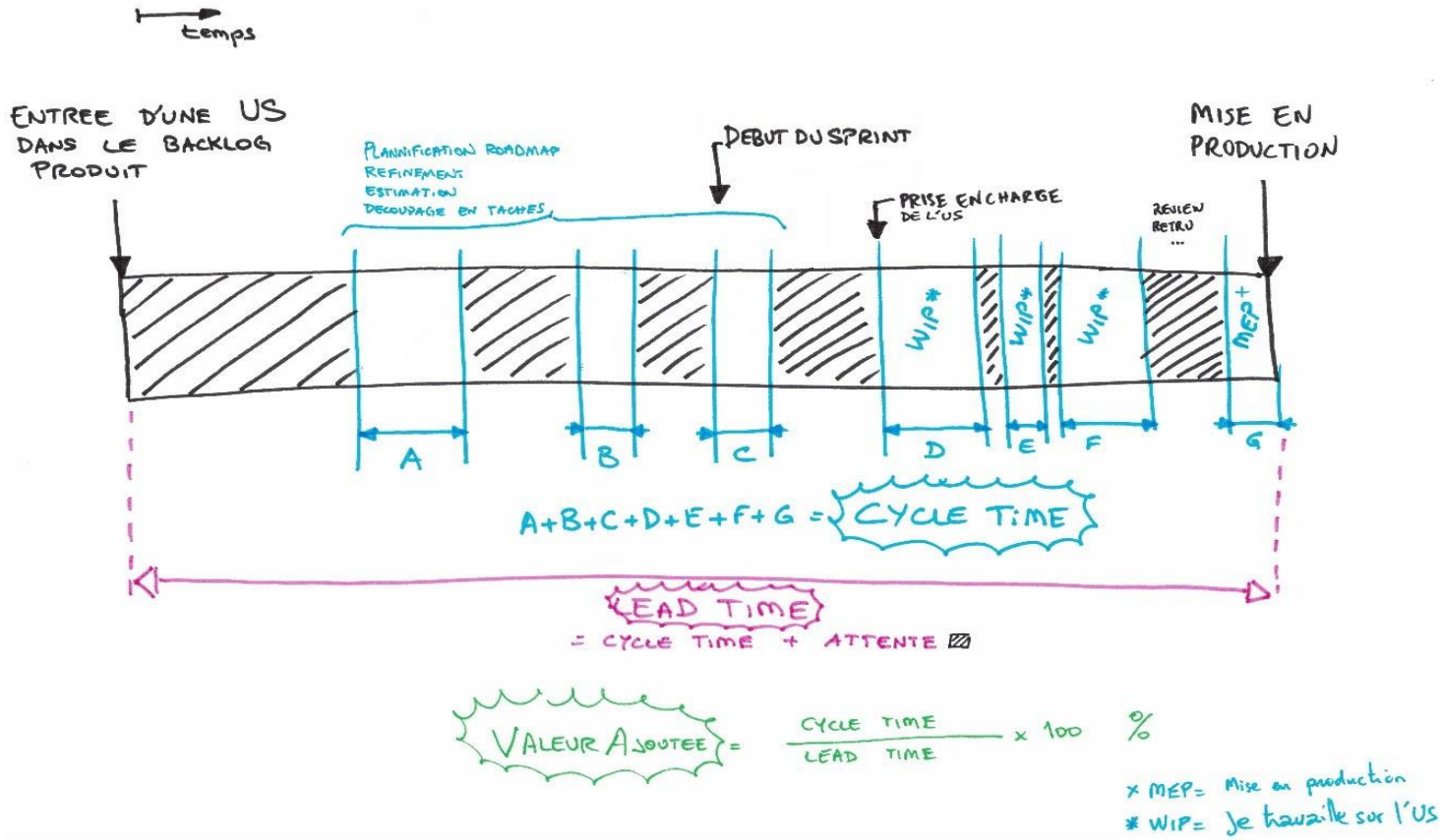
Nombre de lots libérés par mois par le Responsable pharmaceutique « du premier coup » : pas de retraitement, pas de destructions pas d'écarts, pas d'investigation ….

23 – Les temps de cycles (J ou H)

Le **temps de cycle**, c'est le temps requis pour fournir les produits. On le mesure en calculant le temps entre la première opération et la fin de l'opération.

Le **Lead time ou délai,** c'est le temps entre la commande et la livraison du produit.

*WIP = Work In Progress



Pastes	Unit: Syringe
Productivity	'000s UN/FTE
Overheads	Indirect HC / Direct HC
Capacity Utilization	Utilization Rate (vs. 5200h)
AV Cost improvement (+ : favourable / - : unfavourable)	AV variance vs. Std 12 (m€)
Yield improvement (+ : favourable / - : unfavourable)	Yield variance vs. Std 12 (m€)
AV Unit Cost	AV cost / UN (€)
OEE (Filling & Packaging)	OEE in %

All Sites	
Right First Time	% of Batches
Customer service	% of Demand
Plant Cycle Time	PCT in Days
Inventories	M€
	Months of coverage

Strategic objective	Indicators	Designation	Code
Reliability of supply Net on-time in full	On-time delivery	On Time In Full	OTIF
	Product quality	Order Release Ratio	ORR
		Cost of Non Quality	CNQ
		Cost of Quality	COQ
		Product Quality Complaints	PQC
	Compliance with authorities	Compliance with authorities	CWA
	Cycle Time	Cycle Time components	CT1
	Inventory coverage	Inventory Coverage Days	ICD
		Stock Turn Ratio	STR
Projects on track	Cost management	Cost Management	COM
	New product launches and transfer of existing products	New Product launches & Transfers	NPT
	People	Absence Rate	ABS
		Supply of Temporary Labour	STL
HSE	Safety	Frequency Rate 1	TF1

Financials

NET PRODUCTIVITY SAVINGS	**Measures the difference between Productivity savings and Spending/Depreciation changes in COGS versus prior Year**	*YTD*
	Productivity savings: Savings from EIM, sourcing changes, economies of scale and other operational improvements included in Standards costs, plus or minus actual Raw material and Labour usage variances - **Spending / Depreciation:** Production expenses and depreciation change in Standard costs, plus or minus actual Spending variances Measured at constant volume, excluding the effect of taxes and other non-controllable expenses	
COST BASE MANAGEMENT	**Measures the adherence to Profit Plan**	*MTD - YTD*
	Actual expenses (Direct/Indirect production expenses, Corporate and Start-up expenses) *divided by* **Budgeted expenses corrected of volume impact* (Direct/Indirect production expenses, Corporate and Start-up expenses)** * Volume impact: Activity ratio applied on salaries of men hour driven cost centers & consumables of direct production costs Activity ratio: % of Actual production quantities vs. budgeted production quantities at standard costs	
INVENTORY VALUE	**Measures the net value of Raw Material/Work In Progress inventories**	*Month End*
	Raw Material + Work In Progress inventories (Net value, after reserves, including variances, at integrated standard costs)	
INVENTORY COVERAGE	**Measures the number of months of Finished Goods demand covered by available Raw Material/Work In Progress inventories**	*Month End*
	Raw Material + Work In Progress inventories (Net value, after reserves, excluding variances, at local standard costs) *divided by* **Finished products ZIP net demand** over the next 12 months, at standard cost (or MPS requirement if ZIP net demand not available)	
DESTRUCTIONS	**Measures the percentage of industrial destructions against production costs**	*MTD - YTD*
	Net Industrial Destructions at Standard Cost (Raw Materials, Work In Progress and Finished Products destroyed or reserved) *divided by* **Standard Cost of Goods Manufactured** IO causes: Contamination/Purity, Aspect, Potency/Titer, Safety/Innocuity, Equipment/Raw materials failures, Excess/Aging due to site management, Other Non IO causes: Forecast accuracy/Cancelled orders, Change in product specifications, Out of specifications components, Product rationalization, Excess/Aging out of site management responsibility, Other	