

RIGHTFUL WAY TO POLICY MAKING PPP ENTRENCHED AUGMENT CAPITALIZATION FMS BLUEPRINT TNA CENTRED

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ABSTRACT

The present accounting system in Community The whole thing Department (PWD) Government Uttar Pradesh (Go UP) mainly facilitates book keeping and transactional control over expenditure. Although the system is serving the purpose, it has inherent limitations for producing desired information / data that could be used for efficient, effective and transparent implementation of the projects undertaken by the PWD. The Institutional Development Study (IDS) has recommended strengthening of Accounting and Financial Management Systems (FMS) followed by the PWD of Go UP. The World Bank in its Project Appraisal Document has commented on the reforms proposed in accounting policies and procedures of the PWD. According to the document, the PWD accounting manual will be used for accounting for the project. The books of accounts will be maintained on a cash basis. Standard books of account (cash and bank books, journals, ledgers, etc.) will be maintained manually first and then on the computerised accounting system when it is fully operational. Works wise and supplier / contractor wise accounting will be done to ensure availability of ready information on contracts. The details of books of accounts and their formats are laid out in the PWD manual. A separate Chart of Accounts is being developed as a part of the development of a computerised Project Financial Management System to enable data to be captured and classified by expenditure centre, budget heads, project components and disbursement categories.

Introduction

This will match closely with the classification of expenditure and sources of funds indicated in the project document. On this background, it is not practical and desirable to change the entire system of accounting to achieve the desired objective of generation of required information. Keeping the foundation of recording of the basic data unchanged, it is possible to introduce modified system of accounting and introduce accrual effects. These changes will enable to generate realistic information regarding project expenditure (and its classification). Similarly, as a part of reforms, it is also proposed to introduce the concept of integrated accounting and costing system to facilitate real time generation of information for working out cost of various project components.

It is identified several areas which need to be strengthened to make them more effective and useful. The study has suggested implementation of reforms in the present systems.

The present system fails to produce information required for vital aspects of project implementation and monitoring like:

- ❖ Planning of expenditure,
- ❖ The methods of utilization of funds and its cost effectiveness,
- ❖ Monitoring implementation of planned expenditure,
- ❖ Information needed for comparing alternative strategies and,
- ❖ Evaluation of project implementation at various crucial stages.

PWD is required to provide its services to the citizens in an open, transparent and user friendly manner, comply with the e-Governance initiative being implemented by the State Governments.

Introductory Background

Study project in assisting the PWD in implementing the range of policies and strategies under Institutional Development and Strengthening measures as in the accepted Institutional Development Strengthening Plan. Responsible for enhancing the role and resources of the Accounts Cell in supporting a Computerized Financial Management System Operation and Financial Planning and Accounting with Cost and Budgetary Control with respect to financial aspect of the Road related Policies and other specialized areas regarding this project.

Clear understanding of Training Needs Assessment (TNA) to initiate training plans and activities for PWD personnel, particularly on priority areas under the Core Skills Development Program. Study present skill mix and competency levels. Conduct aware programs for absorbing accountability. Evolve larger Human Resource Management plan and program. Assist PWD to implement the new plan and assistance in preparation of an ideal Module for Training Plan.

Road Funds

The purpose of this study is to review both international and national experience concerning the creation of Road Funds. Road expenditures generally fall into five categories namely: construction, rehabilitation, periodic maintenance, routine maintenance and operational management. The first two can be classified as capital expenditures and are often financed through borrowing with the last three being classified as current expenditures. These latter three expenditures are generally financed in a number of ways, such as through;

General taxation with the tax revenue being collected by various government departments and then distributed, for spending purposes, throughout all departments by way of the budgetary process.

Earmarked taxes are considered to be general or special taxes that are levied to either support, or fund in full, any specifically identified expenditure items. Experience with Road Funds has not been entirely satisfactory. These types of RF were set up as an item within the national budget and represented direct 'earmarking' of government revenues to finance a service [administered and delivered by government departments] and allocated according to pre-defined priorities. These often did not achieve their goals due to poor governance, collection and disbursement and, inadequate contribution to the Fund for yearly maintenance of the road network.

Awareness about the importance of road maintenance has thus resulted in programme being developed to initiate actions necessary for the management and financing of roads on a sustainable long-term basis. As part of this development, "second generation" Road Funds emerged. These second generation road funds were developed to support the commercialization of road management, whilst increasing the domestic resources available for road maintenance. They were also designed to increase efficiency of resource allocation and use.

These dedicated, "second generation Road Funds" now being implemented has the institutional arrangements in place that allow for a degree of autonomy in both management

and private sector participation. They are generally considered to be more 'commercially' operated, are to be found in Europe, Africa and Asia and, have been in operation since the early 1990's. In the situation where the budgetary system functions well, however, there is clearly no need for the provision of non-budget funds or 'earmarking'.

Private Sector Participation [PSP] and Public Private Partnerships [PPP]

Private sector participation, in the broadest sense of the definition, not only includes BOT type projects but also, what might be termed, conventional type contracts for maintenance, upgrading and development that essentially have no revenue earning capability and are generally projects that are already being undertaken by PWD, using the private sector.

As a first step it is essential that a management structure for the roads agency be evolved with the assignment of responsibilities for the management of the network. By implication, and necessity, this will require that for the road network there is a comprehensive road inventory, including condition and traffic, and, that the responsibilities for each strata of the network be assigned. Furthermore, the responsibilities in relation to operation, maintenance, upgrading and development of the network, also require to be allocated.

In this respect, tasks are identified that will study the realistic UP roads ownership framework as well as the updating of roads policy. Within UP there already exists two additional agencies, to that of PWD, dealing with the roads sector, namely, the State Bridges Corporation and, more recently, the State Highways Authority.

PPP or PSP in transport infrastructure might therefore be broadly defined as a measure of cooperation between the public sector and private sector stakeholder(s) as this relates to the development of a transport infrastructure project or a defined road network. The key to this is identified in the word 'partnership' and subsequently in the overall concept of PPP.

The question therefore follows as to what constitutes PSP or PPP in relation to a road infrastructure project. In order to attract the private sector, the terms of engagement should be such that there is some form of joint venture mechanism through which the public sector provides some measure of support to the extent required to attract PSP in a project. As such, various PSP mechanisms or structures have been derived to make involvement in the roads sector commercially attractive which can entail the public sector assuming a proportion of the risks attached to a project.

In reviewing the above it is clear that the common thread of co-operation between public and private parties regarding the development of infrastructure schemes, or the maintaining of the network, with public support and private finance [where appropriate], should to some degree be linked with the sharing of risks and responsibilities. The mechanisms and structures that are therefore used for financing, and the sharing of risks and responsibilities, can therefore take a variety of forms.

In terms of PSP, such a partnership between both the public and private sector should therefore be beneficial to both parties with the linking of the public service objective and the entrepreneurial approach to provide the potential for;

- ❖ a collaborative effort to ensure both parties in the liaison benefit
- ❖ goal sharing in terms of the delivery of efficient and effective service
- ❖ clear division of responsibilities;
- ❖ shared cost and revenue relationships

In general, some of the reasons for PSP in public infrastructure projects can be identified as to:

- ❖ provide access to additional funds over and above that available through Government budgets
- ❖ permit the development of viable transport infrastructure projects that have been omitted from works programs due to the lack of sufficient funds
- ❖ Bring to the public sector the private sector goals of efficiency and value added.
- ❖ provide for the construction of a potentially higher quality product given that the private sector entrepreneur will ultimately be responsible for its operation and maintenance over a defined time period
- ❖ transfer the risks of delays and construction cost overruns from government and the taxpayer to the private entrepreneur
- ❖ Provide for information and knowledge exchange and the transfer of technology.
- ❖ create commercial development opportunities adjacent to an infrastructure project thus creating the opportunity for additional employment opportunities and increased social welfare

PSP in the form of PPP might therefore be considered an appropriate tool for the minimization of public costs due to access to additional sources of funding and the potential for efficiency gains from private sector involvement.

However, without the latter private sector involvement might well be minimal. Finally, it is worthwhile at this stage to broadly identify what might be considered to be the principal objectives of both the public and private sector, as shown below.

Public Sector objectives: The public sector objectives, in relation to large-scale infrastructure projects, include:

- ❖ The implementation of policy,
- ❖ Planning criteria, through policy integration and the amalgamation of local, regional, national development plans;
- ❖ The maximizing of social and economic benefit with minimum cost through achievement of 'value for money';
- ❖ The minimizing of environmental and social impacts;
- ❖ The adherence to both strict and the highest possible technical standards.

Private sector objectives: The private sector objectives, in relation to large-scale infrastructure projects, include:

- ❖ The maximizing of the return to the stakeholders with minimum risk and financial cost;
- ❖ The adherence to the company's investment strategies through either diversification or specialization;
- ❖ Project ownership and revenue extraction over the period that the infrastructure is financially viable to operate;
- ❖ Securing of the option to transfer/lease the infrastructure to another operator, if predicted operating/maintenance costs, in addition to major renewal costs, are a significant threat to longer-term financial viability.

Financial Management System

Present system of keeping financial record in PWD does not disclose, crucial information like revenue arrears under various revenue heads amounts due and payable to contractors and others, at any point or time, hence effective fund management is difficult. In absence of this information on receivables and payables at divisional level, fund requirement and fund receivable from revenue sources, cannot be informed and consolidated for fund arrangement planning, at circle level, zonal level and HO level. There are about 300 divisions/subdivisions, 48 circles, 17 zonal offices and Head Quarter. Absence of precise fund requirement for implementation of various works in progress at divisional level, affects the smooth funds flow to Division Level resulting delay in implementation of work Programmed and further resulting into cost overrun. At present fund requirement and fund allotment is an ad-hoc basis.

Present Status of Budgeting System

In present budgeting system of PWD planning division decides budgeting allocations for expenditure to be incurred on different heads (works) during the year in advance. Budgeting estimates for next year are prepared by various divisions in PWD and sent to planning division. When received planning division consolidates the divisional provisions in PWD budget and submits to State Government for approval. The estimates are either prepared by divisional heads and are consolidated as PWD budget or budget estimates are prepared based on last year's budget on ad-hoc basis. Budgeting provisions where voted become allocations which are used for withdrawing funds for actual expenditure on the work head during the year.

Present status of costing system in PWD

In PWD there is absence of costing system in real sense with no proper costing system for the works executed, there is no possibility of comparison between in house works, inter divisional works or out sourced works. Only inputs one considered deciding works costs and there are no parameters for considered cost of output. There are not concepts like direct costs indirect costs allocation of establishment overhead. Definitions of unit standard cost of unit are not present for the purpose of comparison and evaluation of performance. Cost center approach for evaluation of divisional performance is also absent. As regard costing of items covered under estimation process, only direct costs are considered without considering establishment overhead hence the estimation of work based on these cost of units does not give correct unit values which are the basis of process for inviting tenders.

Management Information System

Management Information System PWD's detailed working procedures rules and regulations provide for elaborate reporting's in prescribed formats (also elaborate), which are around 30 forms to be sent at periodic intervals from Divisional/ sub divisional officers, to (1) Accountant General representing State Government Accounts/Finance department. (2) To finance controller of PWD accounts department at PWD headquarters and (3) To Chief Engineer of PWD. Some of these reports are unnecessary out dated and some are being faithfully sent to respective authorities, who do not go through or take any action on these report. Reports sometimes are being sent too late as submission duty. Due to late receipts of these reports, receiving officer IE unable to take timely action, hence some information is called to which is duplication of work.

Computerization – Present Status

There are around 400 hardware installations in PWD spread over around 300 Division/Subdivision, circle offices, zones and headquarters. Except extensive use of unit at HQ, some zones and some circles, full utilization of the hardware installed is not yet started. Its use in maximum fields of PWD working, procedure and regulations like Financial Accounting System Costing MIS reporting on road conditions etc is not yet started. This is because, extensive staff training computer operation is yet to be implementing.

Training

Training part will pick up, when institutional development plan for organization restructure, HRD. Training Needs Assessment (TNA) covering the group of personnel in respective fields for imparting training-either by in house facility or from out sources.

Intended Technical Services

Suitable changes in organization structure are assured while designing work plan for Financial Management System and other related components listed and discarded in foregoing paragraphs.

The basis objective for developing Financial Accounting System as pointed out in recommendation that the system should generate data/information which will be useful to plan expenditure on works, compare alternative strategies to monitor implementation and record the way's the funds are used. The system to be designed should be able to produce.

- i) Receipt and expenditure statement
- ii) Account for all assets overhead directly by Road Agency (excluding capital invested on roads)
 - iii) Record in simple manner the financial condition of roads like replacement value of road network.
- i) Designing of Receipt and Expenditure Account

At present there is 15 digit code system for describing account head traditionally called budget head. This system is in use for all departments of State Govt. in all other states and in Central Govt. Hence without disturbing this system of changing budget head, parallel system of accounting in PWD, will have to be designed to achieve 3 objectives shown above.

The staff will be used to introduce and implement this commercial accounting system, as parallel system which will be operated initially manually, and often suitable interval through computerization.

The set of books required under this system are (1) Cash Book covering cash hand book columns (2) Petty Cash Book (3) Ledger of works showing debits and credits to works account, (4) Ledger for accounts other than works (5) Suppliers Ledger (6) Stores Day Book and stores leader (7) Asset Register (8) Loans and Advances Register (9) Register for advances paid and Advanced received (10) Register of Deposits received and Deposits paid etc. (11) Journal Entry Register, showing transfers, rectification, cancellation entries.

CONCLUSION

Networked accounts activities at headquarters, zones, circles and division offices will enable to attain the required FMS. The successful and speedy implementation of the proposed extension of networked FMS, the financial discipline of high degree is

mandatory. This discipline with the objectives in view can be achieved in effective, efficient and sustainable manner only if computerization and networked FMS will be implemented and the enhanced financial structure is well equipped to endorse its opinion on crucial matters of financial importance in PWD. Extension of networked FMS in the existing systems, structure, duties and responsibilities of appropriate financial authorities, supported by additional component coverage, training and appropriate MIS ultimately means high grade financial discipline and strengthening power to influence decision making process in PWD. For computerization, PWD should recommend to the software developer for following book of forms of Public Works Accounts, various forms of administrative accounts and budget manuals of UP Government.

SUMMARY, CONCLUSION AND FUTURE PROSPECTS

The TNA was designed to determine the requirements for training in the key areas of expertise that are relevant for PWD officers. The current and future requirements that are expected of PWD officers were analyzed with regard to the work that they are expected to complete as well as technological advancements and the shifting function of PWD as manager of public services. Based upon the results of the 11 **fundamental abilities** needed by PWD officers were incorporated into the TNA questionnaire.

The Core Skill areas and sub skill sets are listed below:

Sl. No.	Core Skills Area	Sub-skill sets
1	Policy and Planning	Strategic Planning
		Social and Environmental evaluation
		Budgeting Process
		Private Sector Participation
2	Investment Decision	Prioritisation of Investments
		Phasing of Investments
3	Design	Geometric Design
		Pavement Design
		Bridge Design
4	Construction and Supervision	Design review
		Review of Construction Management Plan
		Overseeing Mobilisation of Machinery and Equipment
		Undertaking Inspections and Tests
		Review of Physical Progress
		Review of Financial Progress
5	Procurement, Contract Management	Preconstruction activities: Data Collection
		Preconstruction activities: Design and Detailed Engineering including Cost Estimates

Sl. No.	Core Skills Area	Sub-skill sets
	and Project Management	Preconstruction activities: Procurement of Works Contract Management: FIDIC Contract Management: NCB Contract Management: State Government Contract Management: BOT/PPP Contract Management: Work Program and Time Management Contract Management: Cost Control Contract Management: Variations (extra/substitute items) Contract Management: Dispute Resolution and Arbitration Project Management: Staffing and Responsibilities Project Management: Progress Monitoring and Control Project Management: Environmental and R&R Issues
6	Project Management	Preparation of Work Program Monitoring Physical Progress of Work Monitoring Financial Requirement for Work Identifying reasons for delays
7	Safety Aspects	During Construction During Maintenance During Operation
8	Financial Management and Systems	Tax deduction at source Project financial management system of PWD/Project Management Software Delegation of financial powers in PWD
9	Quality Management	Quality policy and systems Auditing Material Testing Specification Construction Procedure and Methodology
10	Maintenance	Identification and assessment of pavement distress Routine Maintenance Proposal Preparation for Maintenance Requirement

Sl. No.	Core Skills Area	Sub-skill sets
		Periodic Maintenance
		Renewal
11	Personnel Relations	Interview skills
		Service conditions
		Performance appraisal
		Decision-making
		Motivation

In addition to the 11 core skills, proficiency in Computer Applications was identified as an essential requirement for the modern day PWD officer. The TNA also solicited response in respect of the existing computer proficiency levels.

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