

Management Controls For Minimizing Risk In Public-Private Partnerships In Kurdistan Region Of Iraq

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Abstract: In order to reduce the associated risk of Public-Private Partnership (PPP)s, is absolutely essential to use the management control in facing the difficulty of transferring the risk to the private partner. There are many reasons in the developed countries which limit the capability of transferring the risks from the public to private sectors. Concentrating on a power of PPP plan in a progressing country. The research investigates that the management control being prepared by the public partner in order to deduct the risk that results from private partner's work. The research discovers that many different control types from various degrees of un-similar phases of PPP have been used by the public partner to reduce the risk and gain the value of money. Also, it outcomes that despite impacting the contingent factors specified in the transaction cost economic theory, control differences and the recognized environment also impact the degree that every kind of management control can be used through various stages of a PPP.

Index Terms: Public-Private Partnerships; Management Control Systems; Relational Risk; Performance Risk.

1 INTRODUCTION

Public-Private Partnerships (PPPs) have progressively been specialized as an important planned rule in the transferring of communal infrastructure amenities resulting in poverty decrease of developed countries [1]–[3]. PPPs contain private sector contribution in sponsoring, building, functioning, designing, maintaining and dealing facilities in the providing of governments' old-style organization facilities such as healthiness, teaching, pens, transportations, electricity, security and water. The chief goal of PPPs is to attain Value For Money (VFM) by binding private sector expertise in well-organized transport, logistics, financial prudence of scale, uniqueness, market, investment information, and management knowledge [4]–[6]. Additionally, its basis in minimizing the load on government's yearly budget and extreme obligation became extra good-looking to governments in the progressing countries [7], [8] PPPs converted as a common public policy in the first of 1990s [5], [9], and it became extensively approved in industrial republics such as the United States (US), New Zealand, the United Kingdom (UK) and Australia as of researches [10] and [11]. Though PPPs have separated into developed countries [12]–[14], their development has been very slow, and has insulated far overdue industrial republics, often deteriorating to attain VFM (as in researches [12] and [7]). Authors of [15] note that the submission of PPP rule in progressing republics is remain at the experimental phase, and in numerous phases PPPs have not ever continued to the physical growth step [16]. As an example, Sri Lanka presented PPP rule improvement in 1992, in the similar year as the UK, but has been capable to finish only eleven PPP schemes with a total asset of US\$843 million by 2006 [17]. While the UK has finished 800 PPP schemes with a cost beyond £56 billion by 2008 [11] and act opportunistically [18], [19]. In essence, the probability that the private partners will not act in the greatest attention of PPPs has increased the matter of communal responsibility.

Irrespective of private partners' participation in the sending of community facilities was below PPPs, administrations in remembering the final obligation of providing the excellence facility to the universal community and for the achievement of VFM [5], [18], [20]. Therefore, an extensive range of modern study has decorated the necessity of consuming administration controls to reduce risk comparatively than transmission risk to a private partner [6], [21], [22], and propose the subject of communal responsibility in PPPs [5], [18], [23], [24]. The usage of suitable Management Control Systems (MCS) assistances public associates (administration activities) to reduce risk rising from private companions' resourceful performance and/or failure. To provide the effort for the greatest welfares of the corporation, guaranteeing the binding of private partners' know-how resulting in the achievement of VFM [25]–[27]. Impactive usage of MCS also aids administrations to bring public facilities as per predictable facility standards and reports the responsibility matter in PPPs. Though, a few is recognized around the usage of MCS for diminishing risk in PPPs of developed countries. The main aim of this specified study is to investigate the way public buddies used of MCS to diminish behavioral risks i.e., relational risk and performance risk. Some studies used different technologies such as tools in [28]–[35] to perform investigations.

2 LITERATURE REVIEW

2.1 Risk associated with PPPs

The term risk related to all negative results happened and impacting the VFM objective of PPPs [4], [36]. Researches on PPPs notice various kinds of risks like scheming risk, politic risk, supporting risk, building risk and working risk [37], [38]. These are largely called as behavioral risk [12]. There are two kinds of behavioral risks related with PPPs, specifically relational risk and performance risk [12]. As stated by [39], relational risk is the likelihood of opportunistic behavior that might increase the process of shirking, cheating, distorting information, taking resources, and so on. Performance risk is the likelihood that associates the deteriorating to effort or abandoning to work for the best welfares of the partnership deprived in being opportunistic. As a result of numerous other

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issues counting doubts in the political, social, technological and economic environments, and the difficulty related with disintegrating and mixing tasks connected to the plan [12], [40], [25]. In code, up to goal incongruence among public associates with communal welfare purposes and private associates of income purposes [41], [42]. Parties could do rather than the PPP does not need them to do (relational risk) and/or fail or abandonment to do somewhat they must do (performance risk) [43]. The two kinds of danger may happen in various grades in the three stages of a PPP, specifically choosing, building and operating, dependent on issues impacting the PPP life cycle [44]. A diversity of features can cause relational risk and performance risk related with PPPs. Approximately, such as political, authorized, technical and marketable factors, can be connected to the outside atmosphere. They are some different features which are straightly connected with the nature of PPP preparations such as the difficulty of the preparation, changes in causes among the private partner (profit) and the government (communal happiness) with the long-term nature of the preparation [6], [45]. Though the researches available in [42], [46]–[48], [48], sketch on TCE philosophy, classifies the five comprehensive depending issues, specifically opportunism, restricted rationality (human characteristics), doubt, asset specificity and deal frequency (transaction characteristics) which effect the behavioral risk. New researches also note that these five factors have more important to the PPP properties as in the researches [49]–[51]. Whereas the five depending issues might touch interpersonal risk, all other features excluding opportunism might touch performance risk [39].

2.2 From risk transferring to minimizing

Transferring the risk to the private parties is the main purpose about achieving the VFM aim of PPPs [52]. The risk transport achieved from the possibly developed prices to the public sector in studying PPP activities. The work in [53] discusses the reason about risk transfer works as a type of assurance policy: if convinced features of the project went incorrect, the private area will tolerate the cost, thus encouraging larger competence on the fragment of the private partner. Later, VFM may be resulted by reducing costs more than the lifetime of a project and might be expanded by more effectiveness that outcomes from moving project risks to the private sector [54]. Though, numerous researches have asked the capability of administrations to transport risk to the private sector and attain VFM. Authors of [53] discovered that up to diffused nature of dangers amongst numerous communal actions and the communal in exercise risk was not moved in behaviors that public actions had expected and the meaning of risk transfer in the background of corporation preparations is problematic. Writers of [4] also claims that the PFI [term used for PPPs in the UK] bond decreases the capability of the community area to contract with doubt, by locking national into agreements characteristically done 20 or 30 years and dipping the elasticity to reply to a dynamic environment [26]. Researchers in the paper [19] reaches at similar conclusions. He claims that administration may not attain VFM by moving risks to a private sector. Meanwhile, PPPs make a protected in condition, which lets the private companion to be the central one and permit back the risks to government. Furthermore, in a proportional research on PPPs in the US and the UK, [18] arranged that 'numerous U.S. PPPs are incomes of removing the asset risk from the private segment to the public partner. Specifically, the

logic of moving risk is progressively below the test by the participation of administration assurances in developed countries. Authors of [12] notice that according to under-developed wealth marketplace in Sri Lanka, the administration has to rely to a great degree on overseas stakeholders who frequently appeal government insurance to capitalize in PPPs. Apparently, the issuance of assurance is good-looking to the private companion and offering activities, but is inconsistent to the model of moving dangers to a private sector and attaining VFM below PPP preparations. Rendering to [37], in model, the private companion must take the obligation for the PPP actions counting designing, supporting, building, operating and management. Also, take the talent to bring the provision per agreement, with no public expert to give an assurance on the private partner's responsibilities. Though, it has become communal in administrations of developed countries not only to donate to the equity wealth of PPPs, as well as to assurances on obligation wealth, alterations in assessment, sales taxes, overseas conversation payment and performance of PPPs.

2.3 Management control systems in PPPs

In the past, there was a different view in developing controller from public/political responsibility in the government pattern and administrative responsibility in the private area. According to [5] in the meantime of the growth of network/hybrid preparations, the government area used management controls. Specifically, the growth of PPPs has distended the opportunity of MCS usage in the government pattern actions and distinguished the border between the public and private possibilities [55]. At the end, some educations recognize that PPPs are styles of switch over which administrations struggle to rearrange the transfer of public facilities (e.g., Kerr, 1998). Principally, MCS in PPPs are planned to assist the achievement of VFM by reducing the risk, chiefly once risk might not be removed [6], [21], [49]. This necessitates full info about performance and plans of PPPs and increases the prominence in the preparation and prohibition of the behavior of the private parts, thus reducing risks connected with PPPs [55], [56]. It also integrates the social qualities such as confidence, which can affect private gatherings behavior [22], [49]. Researches mention that the capability of MCS to reduce risk might reproduce on public facilities carried by the PPPs in terms of cost efficiency, novelty, timeliness, transparency and safety [18]. Though, researches on MCS in PPPs are very restricted. Some studies on controls in PPPs have recognized two methods of control (governance), specifically contractual and relational (e.g., research [57]). Contractual switch occurred from traditional agreement law which was advanced depended on the thoughts of TCE [58], [59]. The author of [50] notes that traditional agreement law depends on the idea of performance. It undertakes that it is probable to expect the future behavior of gatherings and therefore to flow and present a whole contract. Terms and conditions involved in the concessionaire agreement start the ground instructions for continuing power [60]. So, contractual arrangement of a PPP plays as a regulator maneuver by specifying all necessary info of behaviors/process wanted to compresence tasks (with safeguards) and result events to diminish relational and performance dangers. There are also researches that request the capability of writing a whole agreement for compound PPP measures [4], [26]. Specified the dependent issues of restricted rationality, opportunism, uncertainty, transaction

frequency and asset specificity, these researches mention the trouble of lettering agreements that mirror all features of

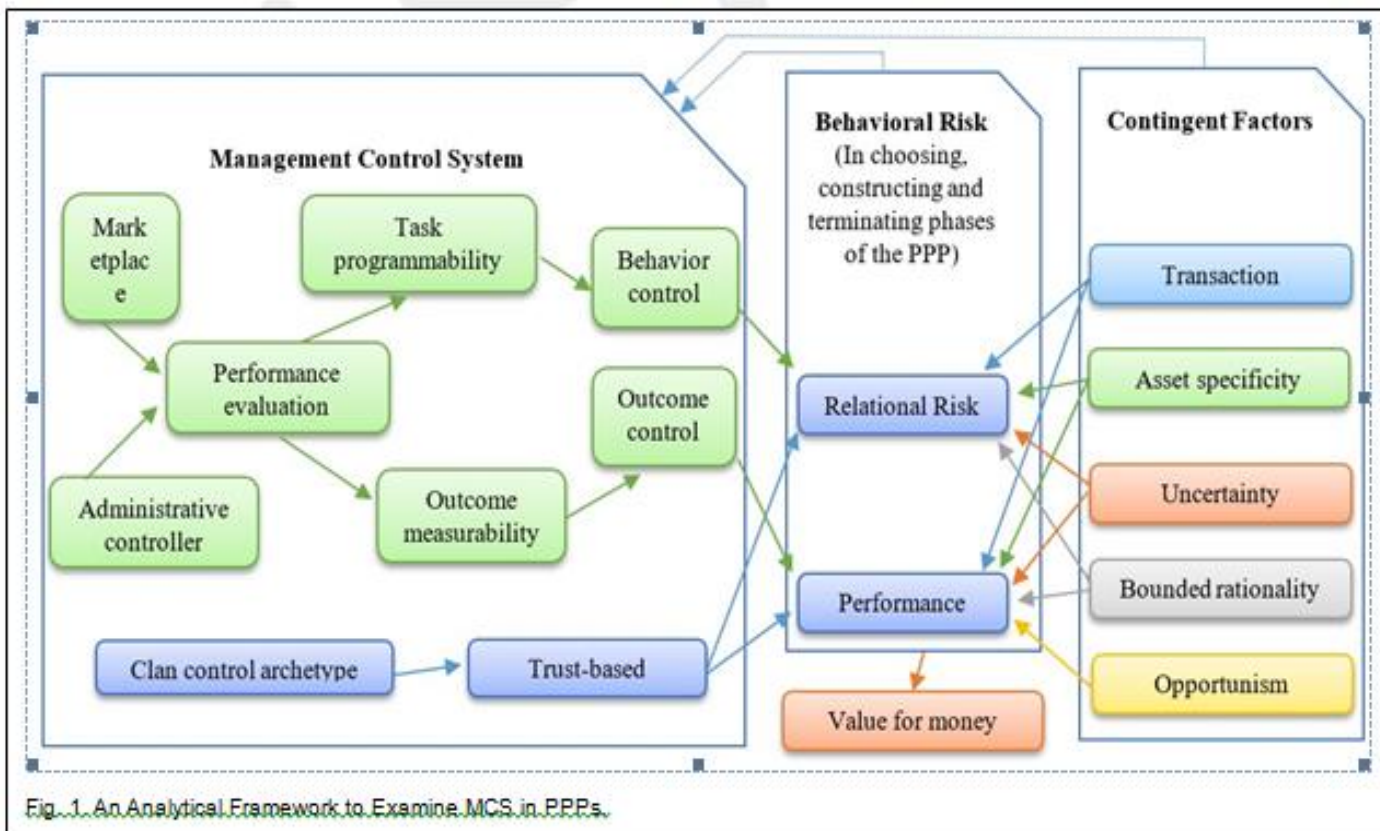


Fig. 1. An Analytical Framework to Examine MCS in PPPs.

upcoming probable relationships (e.g., [4], [19]). These lessons also claim that real info of an agreement are slight used in monitoring continuing associations (as of research [5]). Therefore, interactive switch (relational governance/relational contract) is used to cover deficits in prescribed switch. Authors of [57], [49] and [61] claim that despite the fact prescribed control is significant in financial analysis, interactive control is similarly significant in studying the social situation entrenched in PPPs. Relational control is built on standards, trust and collaboration. Researchers of [22] mention that collaborative switch emphasizes the role of trust in attaining shared successful source results. Accordingly, relational control indorses risk distribution, flexibility and info conversation, thus reducing both opportunistic behavior (relational risk) and the disappointment to work professionally (performance risk) in PPPs [5], [22], [49], [51]. Lately, researchers of [12] planned an agenda of organization controls in PPPs by sketch on TCE, organization models and the ideas of confidence. Their study also spreads control replicas used in researches of inter-organizational relationships (e.g., [25], [62]) by joining the ideas of relational risk and performance risk. At the end, they recognize three control models specifically market, bureaucratic and clan, and two control plans explicitly performance evaluation strategy (PES) with trust-based strategy (TBS) as in Fig. 1. They more claim in what way the communal companion organizes PES as the plan of both market and bureaucratic control archetypes with TBS as well as the plan of the clan control model in reducing relational risk and performance risk in three stages of a PPP (choosing, construction and functioning).

3 PES DISCUSSES

The cybernetic process of monitoring and rewarding performance to encourage the wanted behavior of a private sector is mentioned in the [63]. According to research [12], PES includes goal setting, performance dimension, monitoring, and providing of response. It can be applied only if the performance of a PPP is restrained in standings of consequences (outcome control mode) and behavior (behavior control mode). Accordingly, PES can be founded on either outcome regulator style or behavior regulator mode or both. In order to use control of results efficiently, the public sector might define the results with certainty as well as they should be accurate. Also examine those results comparatively exactly" (i.e., result measurability) [64]. Behavior controls can be trained successfully in the case when the public partner has a moderately clear thoughtful of the essential behavior to cover precise responsibilities. It also capable to pre-determine the values according to those behaviors (i.e., task programmability) [64]. Whereas result control-based PES is predicted to reduce performance risk, behavior control-built PES is predictable to reduce relational risk related with a PPP. TBS includes altering the mind case of the private partner of a PPP to study the problematic of behavioral risks (relational risks and performance risks) [65]. The TBS aids in promoting goal correspondence and thus reducing both relational risks and performance risks connected with the PPP [64]. A communal companion might usage the marketplace switch model when the dependent features influencing PPPs which categorized by a low class of resources specificity and high or low stages of both transaction incidence and uncertainty [62], [66].

4 RESEARCH METHOD

The research study depended on the case study method to examine MCS can be used by public sectors in PPPs. The research technique adds a wide description and explanation of compound phenomenon inside an actual life setting, and improves the vision of studying the context whereas the MCS are used [67], [68]. Case studies have commonly been used in numerous studies on MCS in inter-organizational relations such as PPPs, combined schemes and, more precisely, planned associations [25], [40]. Kaplan (1986) also highlights the significant according to the case study usage to study MCS inside the actual administrative setting in which it functions [43], [67].

4.1 The Selection of the Case Study Organization

The element of inspection in this case study is an electricity-generating project in Kurdistan region of Iraq, the main control project in the republic in terms of investment. It was molded as a PPP among a government work and a local private sector. The specified project has been chosen due to many cases. Primary, entrance opportunity has been done since this is understood as a dominant problematic met by specialized researchers [67], [69]. Admission was exchanged through numerous top-level managers in both the government agency of project and the private sector association describing the private partner in the project. Next, the significance of the main aim of study (e.g., opportunity to study three phases of the PPP) was assessed depended on early familiar debates with numerous government captains and the examination of openly obtainable forms [70]. Later, the continuousness of the paper of the plan was guaranteed via discussions with top-level administrators in cooperation of the government work and the private sector association, subsequently a projected dated of one month was obliged to finish the data gathering procedure. Finally, data obtainability in relations of the numeral of candidates and papers cover three stages of the PPP, was also guaranteed by consuming early negotiations with numerous bosses from both the communal action and the private sector group

4.2 Method of Data Collection

The Data was obtained from interviews through important personnel and analysis of related forms. There was two Data Sources participates in the project period from 1994 (the year which the project ideas were proposed for the first time) to 2019 (the year of data collection). Twelve similar structure interviews were showed. Meanwhile MCS in PPPs were inspected at the beginning of the public partners' viewpoint, nine of the interviews held with the government agency representors (public partner) of the nominated PPP. Three interviews were directed with personnel representatives of the private companion of the PPP. Interviews with personnel explaining the private companion allowed to check the validity of data gathered from the public partner. The following interviews also added extra data on concepts of attention like trust, which want to be evaluated from both companions' opinions of view [40]. Interviewees from the private and public partners involved executives, managers, engineers and accountants who were straightly elaborate with purposes of the MCS like scheming, monitoring, computing performance and giving response at the choosing, constructing and functioning stages of the PPP. An interview leader was advanced to simplify semi-structured interviews.

These requests were planned and gathered built on variables involved in the theoretic context can be used in the research and chronologically well-ordered together with the three stages (choosing, constructing and functioning) of the PPP. There was a mix of open-ended questions and searching enquiries. Searching queries, in specific, aided the investigator to test the topic about any unwelcome reports that were completed, or nearby an answer to an exact question [71]. Every meeting acquired, on normal, two and a half hours. Interviews were finished via various period holes up to two to three days, meanwhile interviewees were not obtainable to finish the whole talk in one day. All, but one interview, were recorded with the consent of interviewees and completely recorded. Forms analyzed included newspaper articles, the concessionaire agreement, obtaining guiding principle, investigation studies and information of global assistance governments. These forms added data, which were unable to be gathered from the semi-structured talks. The usefulness of data collection multiple methods is doubled. First, the data composed in this research came from various bases were triangulated, thus growing the reliability of the answers of study [71]. Additional, the interior validity of the answers of the research was improved by adding indication from various bases [71]. The data were understood by means of [64] investigative agenda. The data gathered from the two bases [51]. The study used NVivo investigation software to support with data coding and in the categorizing procedure. Totally, the variables in the agenda in relative to the three stages of the PPP obliged 45 codes. Reducing relational risk. In the attendance of a real marketplace control model, a communal companion does not want to usage a precise switch plan to deduct relational risk [25].

5 CONCLUSION

This study provides evidence on the use of MCS to minimize risk associated with PPPs through a case study involving a power sector PPP project in the Kurdistan Region of Iraq. It finds that the public partner uses market, bureaucratic, clan control archetypes, performance evaluation and trust strategies in different combinations of the three phases of the PPP. Results of the study also show that while the clan control archetype used trust as the strategy to minimize both relational and performance risks, market and bureaucratic control archetypes used performance evaluation based on either outcome control or behavior control or both to minimize two types of risks. Further, the study documents that, in addition to the influence of the five contingent factors explained in [64] framework, the institutional environment largely influenced the public partner to use the bureaucratic control archetype over other archetypes throughout the life cycle of the PPP. Moreover, the results show that owing to the power differential between the partners of the PPP, the public partner who had relatively more power tended to use the bureaucratic control archetype over the private partner. In addition to filling a gap in the literature, the study has a number of implications for practice. Managers at government departments could consider the relationships identified between control archetypes, strategies and two types of risk (relational and performance) in designing MCS in PPPs and other business arrangements with private sector. It would also be useful for managers to consider the control problems found in different phases of the PPP in managing PPP arrangements. The study explores a number of zones that

might be extensively investigated. More studies might propose the comparison between the outlines of management control patterns in PPPs of industrial and developed countries. A relative study might shed bright on the variances in the communal partners' insights around relational and performance risk up to altered local comparative features. The studies been done in the future can examine the control systems reused by private partners in PPPs. A private sector is probably to familiarize organization controls to attain its revenue goal by taking a main character in various stages of a PPP such as constructing, functioning and dismissing whereas confirming the attainment of communal aims of the public partner. Additionally, upcoming academics might examine deeply the features of organized surroundings and control differences, which are probable to affect the usage of MCS in PPPs. In investigating these issues, future investigators can assume the usable theories like network model [72] and official model [73] to clarify their results.

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