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REPUBLIC OF MOLDOVA

FINANCIAL MANAGEMENT SYSTEM REQUIREMENTS

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1 CURRENT SITUATION

1 1 General

The electric system in Moldova is currently made up of five distribution companies (consisting of about 35 districts), three combined heat and power (CHP) plants, one hydro generation plant and a central transmission and dispatch company called Moldtranselectro Jointly these entities constituted one government-owned electric company until November, 1997, when they were separately corporatized, except for the hydro plant which became part of Moldtranselectro Current plans call for the sale of the five distribution companies to private investors in 1999, followed by the sale of the CHP's

Excluding Moldtranselectro, these entities have about 6,000 employees (4,600 in the distribution companies and 1,400 at the CHP's) serving 1,148,000 customers The combined generating capacity of the CHP's is 318 megawatts, with CHP 2 supplying 240 megawatts of the total Refer to Annex A for a summary of this data Since this capacity falls far short of Moldova's needs, the major share of the power supply is purchased from other sources, such as the Ukraine, Romania, and local sugar plants

1 2 Application of Accounting Principles

This year Moldova has implemented new national accounting standards based on International Accounting Standards There are four levels of detail allowed within each account, with the first two being required and the second two permitting some flexibility There is no separate chart of accounts for utilities, however Because of the unique nature and significance of the industry, a separate chart of accounts should be created and maintained as is done in the western utility industry This will assist both the utilities and regulators to understand and monitor account content and encourage homogeneity of account transactions The use of a new regulatory accounting structure for the utilities will enhance ANRE's ability to exercise its responsibility to provide proper oversight over the financial status of the Moldovan utility companies
Also, some variances appear to exist in the application of accounting principles Some distribution companies are recording revenues at the time of payment by the customer and others are recording revenues at the time meters are read Per the national accounting standards, revenues should be recorded on an accrued basis, not when they are paid for The value of generation which has been delivered to customers but not yet reflected in a meter reading is not recognized in the companies' financial statements In at least one case, revenues derived from meter readings are credited to finished goods inventory instead of to the revenue account until payment is received Privileges (i e , discounts for customers that meet certain criteria) at some companies are recorded as a reduction to revenue and at other companies as an expense Additional training on the application of accounting principles to encourage accurate and uniform financial statement presentations should be undertaken

1 3 Financial Processes

While there is a range of levels of sophistication of processes used in the financial departments at the distribution companies and the power plants, the norm appears to be the use of a limited number of stand-alone personal computers supplemented by considerable manual effort

(Example at Central Distribution Company and at CHP 2, two of the more progressive components of the electric system, the general ledgers are prepared manually) Attempts to do short and long range financial planning have been frustrated by the lack of historical data needed as input, pointing out the inadequacy of the existing accounting and information systems Where computers are used, much of the software has been developed in-house on older software such as DOS and FOXPRO, and much of the effort has been directed to operational applications as opposed to financial applications Frequently data is communicated from one department or location to another via paper reports or sometimes by diskette A few organizations are in the process of linking their personal computers with an intranet, and even fewer are currently using modems to communicate from remote locations

Some efforts have been initiated to improve the situation Discussions with the Chief Accountant at CHP 2 indicated that a conceptual design was developed to integrate the commercial side of the business (metering in/out of gas, generation, etc) with the accounting side, and the World Bank funded procurement early this year of 13 personal computers and two servers using a NOVELL platform at CHP 2 Unfortunately, due to lack of funds for consulting assistance with implementation of these networks, the latter are not yet fully utilized

There is undoubtedly some significant productivity improvements possible with more widespread networking of computers, and this avenue should be pursued Development of new viable Management Information Systems (MIS) is one of the goals identified in Section 5 of the Master Plans for commercialization of the CHP's and the distribution companies Before implementing new hardware, however, there is a need to determine what management information is required in order to operate the companies successfully, that is, define the key performance indicators for the companies and develop the processes to obtain the data to regularly update the indicators Additionally, the financial organization of the companies should be adjusted to focus on production of management information Accomplishment of these steps can serve as the foundation for the design of a new MIS

A fully-integrated utility MIS normally would include all financial and accounting systems as well as systems for metering and billing, transportation, dispatch and load management, generation, transmission and distribution plant maintenance, work management and others The discussion that follows is limited to identifying the primary components of the financial and accounting processes that typically constitute that portion of a utility MIS that is the financial management system

2 WHAT IS A FINANCIAL MANAGEMENT SYSTEM?

A Financial Management System (FMS) is the array of processes needed to collect, enter, record, report, analyze and forecast all financial transactions of a company in a format that meets management's information needs These processes may be almost entirely automated, be done all manually or utilize a combination of both manual and automated processes, but in order to qualify as a "system", the processes should be integrated and work together in an efficient manner

3. WHY IS IT IMPORTANT FOR A COMPANY TO HAVE AN FMS?

Just as a doctor performs regular health examinations on a person, management needs to constantly be aware of the financial health of its company Even more than people, companies require constant attention to avoid becoming unhealthy very quickly Also, like people who eat a good food diet to prevent sickness later on, company management must take measures today to prevent financial ill-health in the future

In order for company management to measure the financial health of the company, measurement data that management wants must be readily available when needed Questions like "Are sales Increasing? By how much? To which type of customer? Are certain expenses more or less than budget? Do any appear to be out of control? Can we finance new construction internally?" must be answered quickly based on readily-accessible data This data must be accurate, timely, and consistently reported to management in a format that is useful to it This data forms the foundation for most of management's decisions about company operations and strategy, and it therefore is essential that this data, and reports emanating from it, be completely reliable

A good FMS provides the assurance to management that the financial data it needs is produced by an integrated accounting process(es) which has itself been checked (i e , audited) for compliance with sound accounting practices Without a reliable FMS in place, a company's continued existence is jeopardized since management's decisions may be based on faulty information

4. WHAT ARE THE COMPONENTS OF AN FMS?

Each component of the system may be a separate manual process or a software package, or it may be a module within a single completely automated system In either case the components or modules are integrated with one another so that data can pass routinely and relatively seamlessly between them

Components of a utility FMS normally include

- Payroll
- Accounts Payable
- General Ledger
- Plant ledger
- Continuing Property Records
- Construction and Maintenance Work Orders
- Material and Services Acquisition and Management
- Income Taxes
- Other Taxes
- Financial Reporting
- Budgeting
- Financial Planning
- Revenue Requirements
- Non-electric Service Billing
- Electric Service Billing Interface

Transportation Interface

A description of each of these components is shown in Annex B

5. IMPORTANT CHARACTERISTICS OF FINANCIAL MANAGEMENT SYSTEMS

In conjunction with the implementation of new components of a financial management system, attention needs to be paid to infusion of quality and integrity into the processes Compliance with local accounting standards and government regulations must be assured Process controls should be in place which validate input entries routinely and reject those which do not conform to the established validation criteria Upon installation and subsequently once in operation, the processes and systems should be audited These and other characteristics shown on Annex C should be cornerstones to the new FMS

6. RECOMMENDED NEXT STEPS

a) Continue to seek assistance from the World Bank to utilize fully the personal computer and network hardware and software already purchased and partially in use at CHP 2 Financial assistance from the World Bank or other sources should include funds to refine the network system concept design for optimum utilization, to train users, and to train technical support staff for future system maintenance

b) Perform an in-depth operational audit of the financial processes currently used at the distribution companies and at the CHP's with the intent of identifying management information needs and developing a system design that will provide for fulfillment of these needs At the very least, all departments and remote locations within a company should be linked via networks in order to utilize the capabilities of network servers and achieve efficient and timely communication of data

c) Also, at a minimum, audit results should include recommendations for accounting software for general ledger preparation as well as for purchasing, accounts payable and materials inventory management For the distribution companies, the adequacy of the billing systems should be reviewed and recommendations made for replacement packages, if needed Audit recommendations should also include possible process improvements, organization enhancement, identification of process weaknesses and control needs, and efficient processing and the accounting treatment of non-cash transactions Even if the distribution companies and CHP's are subsequently privatized, the results of this audit can be useful to improve operational efficiency during the interim period, and may enhance the entities' value to prospective investors

d) For all entities within the electric system that are not expected to be privatized within the next year, obtain funding for the acquisition of computers and network components at all entities within the electric system in accordance with the recommended system design resulting from the system audit, and install and implement use of the equipment

e) Using input from ANRE as well as all of the utility entities, develop a chart of accounts especially for the utility industry Provide assistance to achieve approval and implementation of the new utility chart of accounts

f) Initiate an accounting seminar for the utilities which addresses the proper accounting for all revenues and expenses in accordance with the (proposed) new utility chart of accounts (per recommendation #4) above and with the principles of the national accounting standards

g) Provide assistance to the CHP's to acquire or develop a billing system that will satisfy their need in the future to engage in direct bilateral contracts with an increased customer base These contracts are expected to be an outgrowth of privatization of the distribution companies and the CHP's

ANNEX A

Parameters of Moldovan Electric Companies

Distribution Companies

	North	Northwest	Central	South	Chisinau	Total
# Residential Customers	250,500	163,390	282,000	162,900	222,800	1,081,590
# Commercial & Industrial Customers	14,600	1,710	2,000	9,400	38,700	66,410
# Total Customers	265,100	165,100	284,000	172,300	261,500	1,148,000
# Employees	1,032	828	1,185	755	804	4,604

CHP's

	CHP 1	CHP 2	CHP North	Total
Capacity in Megawatts	54	240	24	318
Hot Water Heating Capacity in Gcal/h	164	300	162	626
Steam Heating Capacity in Gcal/h	30	240	Included above	270
Additional Stand-alone Heating Boiler Capacity in Gcal/h	200	660	400	1260
# of Employees	400	640	355	1,395

ANNEX B

Description Of Typical Components Of A Utility Financial Management System

Payroll

Hours worked are reported on a timesheet and submitted at the end of the pay period for approval by the supervisor of the department After checking them for accuracy and compliance with company regulations and approving them, the supervisor insures that the timesheets are forwarded to the Payroll Department, where the data on the timesheets is entered into a computer program The employee number is matched with the file record of the employee and the hours paid are priced at the salary rate in the program or on file Also, all mandated income taxes as well as voluntary deductions are priced The residual amount remaining after all deductions is paid to the employee or deposited in his/her designated bank account per his/her instructions

Additionally the payroll system is normally linked to a human resource database on which salary, address, work experience and other data is maintained about each employee

Accounts Payable

Invoices are typically submitted by vendors to the Accounts Payable Department of a company By having all invoices sent to the Accounts Payable Department, the opportunity for invoices to be misplaced or lost is reduced and accrual of liabilities is enhanced Accounts Payable attaches a blank coding sheet for application of the appropriate accounting codes, logs in receipt of the invoices and routes them to the proper parties for their approval The final approver routes the approved invoice back to Accounts Payable for entry into the payment process This routing process may be performed on-line with computers or manually

Accounts Payable then enters the payment data on the invoice into the accounts payable system This data will usually include

- a vendor number that is unique to that vendor and its location
  - normally in a computerized system, no vendor will be paid unless its complete information has previously been set up in the system - the vendor number will trigger the proper address, terms of payment, the date scheduled by the system for payment, and other relevant information
- the number of the purchase order that authorized the expenditure, and the line number of the item on the purchase order
- a unique voucher number which identifies this particular transaction (is assigned automatically in a computerized system)
- segregation of labor and material, freight expenses and other expenses as needed to satisfy tax or other regulations
- account numbers for proper classification of expenses in the general ledger, cost center budget reports, and other reports (in computerized accounts payable systems, the account numbers are assigned to the original purchase order and are then automatically applied to the payment of each subsequent invoice processed)
- unit quantities, such as number of hours, gallons, etc

When a vendor invoice is paid, the number of the check, wire transfer or other means used for payment is recorded in the system (automatically, if the system is computerized) The original invoice and related code sheet are filed by voucher number

General Ledger
The general ledger of the company is the record of all financial transactions of that company, usually at a summary level The details of a company's transactions are maintained within subledgers (sub systems) that process certain designated types of transactions Accounts payable, payroll and plant ledgers are examples of typical subledgers

The general ledger normally includes the following data, at a minimum

transaction date	cost element number (groups similar expenses-phone, training, labor, etc)
account number	company and/or division number
account description	project number, if applicable
accounting period	monetary amount
cost center number	subledger source code

The general ledger is usually compiled at month end (or whenever the company's books are closed on a regular basis) As of the last day of the month, all of the subledgers cease recording transactions in the records for that period Reports are prepared which summarize the transactions for the period, and at the summary account level data is transferred to the general ledger to be combined with data from all other subledgers within the appropriate accounts The first ledger which is produced at month end is a preliminary ledger (the "trial balance") Normally some adjustments are required in order to correct account numbers and make the accounts balance

The results from the preliminary ledger plus necessary adjustments are used as the basis to compute income taxes for the period The tax data and adjustments are input into the general ledger system for the current period and a final general ledger is produced Using the final general ledger data, financial reports for the period are prepared
Throughout the process of entering data into both the subledgers and the general ledger, numerous process controls are in operation that help to insure that only authorized transactions are processed and that only legitimate account code combinations are used

Plant ledger
The plant ledger is the record of the original cost of all plant and equipment assets on the books of the company This record reflects at the summary level each retirement unit of property on the books of the company Each asset is recorded in the plant ledger by appropriate account number

New utility plant and equipment generally is charged to a work order as "construction work in

process" (CWIP) and when ready for operation, it is "energized" (i e , placed into service) At this time, the costs of these assets are transferred from CWIP to "Temporary Plant In Service" When the latter costs have been recorded properly by account and the work orders closed, they are transferred to "Plant in Service" Similarly, work orders are used to retire (i e , take out of service) plant and equipment that is no longer utilized or is being sold by the company

Plant ledger assets are depreciated in accordance with a detailed study of the retirement history of the assets and other factors that may affect the assets' economic lives, or in accordance with applicable regulations The depreciation computation and entry into the general ledger is not normally part of the plant ledger transactions

Continuing Property Records (CPR)
The continuing property records of a company are the records which reflect the details of the plant asset records of the company The CPR is made up of retirement units, which can be defined as the cost of an item or related group of items which will ultimately be taken out of service (i e , retired) as an entity, and until that time replacement of any subparts will accounted for as maintenance expense In the CPR, retirement units are described in detail, including serial numbers, manufacturer, quantity and type of units (i e , linear feet, gallons, kva capacity, etc) As units of property are added or retired, this record is updated The summary of this data by account forms the Plant Ledger

Construction and Maintenance Work Order
Construction and maintenance work of a utility is usually authorized by a work order This document must be approved by an authorized manager of the company before money can be spent on the project Authorization requirements usually increase as the monetary value of the work increases

Work orders go through several stages before all expenditures are finally and properly recorded These stages typically include authorization, preliminary engineering, initialization, energization, and closing to plant When construction activities are expected to take several months or more, often the cost of obtaining money to finance the project is charged directly to the project In this case the interest cost will be recovered from customers as part of the depreciation expense component of rates
During the project expenses are recorded by retirement unit account number so that when the project is completed the expenses can be transferred to operating property with minimum additional work

Material and Services Procurement and Management
This function, also known as purchasing in a narrower sense, involves the purchase of materials and services required by the company for its continuing operations and construction work It also may involve the management of material inventories in order to keep them as low as possible and still meet the company's needs in a timely fashion In fact, computerized materials and services systems usually include accounts payable and inventory management systems

On-line Materials and Services procurement systems usually contain the following features, at a minimum

vendor pay to, ship to addresses	Automatic matching of material received report with purchase order and invoice-no additional approval needed in order to pay vendor
vendor payment terms	Automatic reduction of available funds on each purchase order and notification when total funds are used
vendor delivery, pricing and other performance factors history	on-line field access to the system
automatic routing of requisitions for approval	an up-to-date catalogue of items carried in stock
automatic purchase order creation from requisitions	Preferred vendor lists
automatic purchase order creation for stock items when the balance on hand drops below an assigned minimum safety stock level	unit price history records
automatic calculation of economic order quantities	report writer capability-to be able to develop custom management reports
automatic recording of stock additions ordered	Tracking of orders in the system for expediting and general status information
automatic purging capability of old or completed purchase orders	Automatic accrual of unpaid invoices in the system
up front application of account codes on purchase orders	

Income Taxes

This component of the financial management system maintains the income tax database for the company and computes the amount of taxable income and related income taxes payable to the government Because tax regulations consider certain costs of property and related depreciation expenses to be accounted for in a manner that differs from the normal accounting treatment done for financial reporting purposes, separate asset, depreciation and income statement records must be maintained for tax purposes For tax depreciation purposes, assets must be classified according to specified economic lives, which are different from those used for financial reporting purposes

Usually the income tax asset database is linked to, but separate from, the plant ledger asset database

Other Taxes
Utilities may be subject to various other taxes, including property, sales, VAT, excise, payroll, import, local, and specialty taxes Most utilities have special computer program modules that compute (or verify the amounts charged by others) tax amounts owed Because of the variety of tax rates and property valuations that comprise a utility's total property tax obligation, most utilities have developed databases that are integrated with their plant ledgers in order to derive the companies' current property tax liabilities Similarly, other systems have been developed or acquired to aid in the management of other tax obligations

Financial Reporting
Financial reporting may be done by manually extracting data from the general ledger and related data sources, or by applying report-writer software to the computerized general ledger records Of primary importance are financial statements, including income statement, balance sheet, cash flow statement, and key performance ratios such as debt interest coverage, return on investment, earnings as a % of total revenues, etc Additionally, many other reports are produced by a financial management system Among these are cost center budget reports for each supervisor (see below), revenue reports, which show in detail how much was sold to individual customers and to various customer classes and at what tariff levels, regulatory compliance reports, and many others

Budgeting
The budgeting component of an FMS is closely integrated with the utility's accounting system Budgeting is the preparation of a detailed plan, normally for one fiscal year, of all of the company's revenues and expenses Actual data from the accounting system should be fed directly into the budget system to produce a budget report, which compares budget and actual data and shows the current month and year-to-date variances by type of revenue and expense Each supervisor should receive a monthly report for his/her cost center showing monthly and year-to-date comparisons of actual versus budgeted expenses by type of charge (labor, overtime premium, supplies, training, etc) Supervisors should be held accountable for insuring that they do not exceed authorized budgeted levels Budgeted levels should be developed and agreed to by the supervisor and his manager, and should reflect amounts sufficient for him/her to attain his/her assigned objectives

Financial Planning
Financial Planning is the process of multi-year forecasting of the utility's revenues and expenses Financial Planning is typically done at a higher level (i e , less detail) than is the annual budget This is because of the need for quick turnaround of the plan results as well as the greater margin of error expected with forecasts that extend out into future years Financial plan results are an important part of the formation and of, or changing, a company's strategy These results aid in determining the timing of loans from investors, changes in tariffs, the impact of new initiatives and capital spending, the effects of inflation, etc

Some of the electric system entities have done some long range financial planning Many packages exist which can be customized to fit the needs of the Moldovan electric system entities where no software exists or what is available is not sufficient

Revenue Requirements
Utilities normally determine their rates on the basis of the costs incurred to serve each customer class To determine a utility's financial needs vis-a-vis its overall tariff level, the results of the financial planning model are used to determine when to begin in earnest to prepare in detail the amount of total revenue required by the utility to achieve the rate of return allowed by the government commission which regulates utility operations Most utilities have a department which deals with this issue on an ongoing basis The results of this analysis is presented to the regulatory agency and intervenors who will be affected by the results of the change in revenue requirements This department derives the total revenue requirement for the company while normally the tariff department develops the specific rates that will be charged to each customer class

Non-electric Service Billing
Utilities generally provide some services and sell material in addition to providing electric service Billing customers for these ancillary activities normally requires a special (sometimes called "sundry") billing process This process usually uses the output of the utilities' work order systems and other systems on which it overlays a mini-billing and accounts receivable process

Electric Service Billing Interface
While the MIS component of billing for electric service is not a direct part of the financial management system, it feeds vital revenue and accounts receivable data to the general ledger as well as other data All records of the history of each customer are maintained on the billing system database This system is normally managed by Customer Service or Distribution component of the utility

Transportation Interface
The transportation system is another feeder system to the general ledger which is typically managed by an administrative department of the utility This system feeds the general ledger with data about the operating and maintenance expenses of the utility's vehicle fleet Often clearing accounts are used to record the expenses of the vehicles and these expenses are transferred at average costs per hour or mile to the cost centers of the users of the vehicles based on the number of miles or hours used

ANNEX C

What Are The Characteristics Of A Good Financial Management System?

- System is considered by all stakeholders to be credible and reliable
- Historical data is used
- Accounting data is recorded and reported in a consistent manner
- Revenue and expenses are accrued
- Process controls exist and are vigorously applied
- Transactions comply with government regulations
- Transactions comply with accounting standards
- A published chart of accounts exists that
- has been accepted by all regulators
- conforms to all existing accounting standards
- is changed as accounting standards and other factors change
- Accounting processes are documented and documentation is changed when processes change
- Accounting data is approved before inputting it into the system
- Accounting system has controls to validate data as it is entered into system
- Accounting processes and results are audited at least annually
- Accounting reports are produced within a few days after the end of the accounting period
- Accounting system is formatted to produce reports that are meaningful to company managers
- Original source documents from which the accounting data comes are maintained and filed systematically
- Retrieval of original source documents can be done quickly

REPUBLICA MOLDOVA

CERINTE VIZAND SISTEMUL DE MANAGEMENT FINANCIAR

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Proiect Eficienta Energie si Reformarea Pietei
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ANEXE

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1 SITUATIA ACTUALA

1 1 Generalităti

Sistemul electric din Moldova la momentul actual este alcătuit din 5 companii de distributie (incluzând aproximativ 35 raioane), 3 centrale electrice cu termoficare (CET) o centrala hidroelectrica si o companie centrala de transmitere si dispecerat - Moldtranselectro Împreuna aceste întreprinderi au constituit o companie electrica guvernamentala pana in noiembrie,1997,cand au fost corporatizate separat, cu exceptia hidrocentralei care a devenit o parte componenta a Moldtranselectro La momentul actual se planifica ca pana in 1999 sa se realizeze vânzarea a celor 5 companii de distributie investitorilor privati, si doar apoi se va purcede la vânzarea CET-urilor

Cu exceptia Moldtranselectro, aceste întreprinderi au aproape 6000 angajati (4600 in companii de distributie si 1400 la CET-uri) deservind 1148000 clienti Capacitatea combinata de generare a CET-urilor este egala cu 318 MW, dintre care doar CET 2 livrează 240 MW Pentru referinta de examinat Anexa A Aşa cum aceasta capacitate este departe de a satisface necesitătile Moldovei, o buna parte din resursele energetice sunt procurate din alte surse, aşa ca Ukraina România si uzinele locale de producere a zahărului

1 2 Aplicarea principiilor de contabilitate

Anul curent Moldova a implementat standardele nationale noi de contabilitate, bazate pe Standardele Internationale de Contabilitate Exista 4 nivele a detaliilor aplicate in fiecare cont, primele doua fiind cerute, celelalte permitând unele flexibilităti Totuşi nu exista o schema separata de conturi pentru sfera serviciilor comunale Datorita particularitatilor si semnificatiei sectorului electroenergetic trebuie creat si mentinut un sistem separata de conturi după cum exista in industria serviciilor comunale din vest Aceasta va ajuta atât sfera serviciilor comunale, cat si distribuitorii de a întelege si supraveghea continutul contului si de a sustine omogenitatea transferurilor conturilor Utilizarea unei structuri unice de contabilitate va îmbunătăti abilitatea ANRE de a exercita responsabilitatea sa de a efectua un control corespunzator asupra situatiei financiare a companiilor electroenergetice din Republica Moldova De asemenea apar unele variatii in aplicarea principiilor contabilităti Unele companii distribuitoare înregistreaza veniturile in momentul achitarii platii de catre consumator alte companii inregistraza veniturile in momentul citirii indicatiilor contoarelor In conformitate cu standardele nationale de contabilitate, veniturile trebuie înregistrate in baza cumulativa, nu atunci când sunt achitate platile de catre consumatori Valoarea energiei electrice care, deja, a fost livrata clientilor, dar pana in momentul de fata nereflectata in indicatiile contoarelor, nu este recunoscuta in rapoartele financiare ale companiilor Cel putin intr-un caz, veniturile calculate dupa citirea indicatiilor contoarelor, pina la achitarea platilor de consumatori, se atribuie stocului marfurilor finite, in locul inregistrarii lor pe contul veniturilor Privilegiile (Ex , rabaturi clientilor ce satisfac anumite criterii) la unele companii sunt înregistrate ca o reducere a venitului, iar la alte companii ca cheltuieli Trebuie efectuate instruiri adăugătoare privind aplicarea principiilor contabilităti in scopul incurajarii prezentării corecte si unice a rapoartelor financiare

1 3 Procesele financiare

In timp ce exista un şir de nivele de sofisticare a proceselor folosite in departamentele financiare a companiilor de distributie si centralele electrice, norma pare a fi folosirea unui număr limitat de calculatoare autonome suplimentat de un considerabil efort manual (Exemplu la Compania de distributie ' RED Centru si la CET 2 doua din cele mai progresiste componente ale sistemului electric, registrul contabil general este pregătit manual) Încercările de a elabora plănuri financiare de scurta si lunga durata

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au fost zădărnicite din lipsa datelor istorice necesare ca informatii input, indicindu-se ca sistemele informational si contabil existente nu sunt adecvate In cazul utilizarii calculatoarelor multe din programe au fost elaborate cu fortele proprii in baza unor softuri vechi, aşa ca DOS si FOXPRO, si multe eforturi au fost îndreptate spre aplicările operationale in comparatie cu eforturile indreptate aplicărilor financiare Deseori datele sunt comunicate de la un departament la altul prin rapoarte pe hârtie sau uneori prin dischete Putine organizatii sunt in procesul unirii calculatoarelor personale la o retea interna, si cu mult mai putine folosesc modeme pentru a comunica la distanta

Au fost depuse unele eforturi pentru a îmbunătăti situatia Discutiile cu contabilul şef al CET 2 au arătat ca a fost elaborat un proiect conceptual cu scopul integrării partii comerciale a afacerilor (contorizarea gazului, energiei generate, etc) cu partea contabila Banca Mondiala a finantat la începutul anului curent procurarea pentru CET 2 a 13 calculatoare si 2 servere care folosesc platforma NOVELL Cu regret, datorita lipsei de fonduri pentru asistenta consultativa in privinta implementării acestor retele, ultimele nu sunt inca utilizate pe deplin

Fara îndoiala exista posibilitati pentru îmbunătătiri semnificative a productivitatii, prin răspândirea retelei de calculatoare, si aceasta cale trebuie urmata Elaborarea Sistemelor Informationale Manageriale (MIS) viabile este unul din scopurile identificate in Partea 5 a Master Planurilor pentru comercializarea CET-urilor si a companiilor de distributie Înainte de implementarea noilor calculatoare, totuşi este necesar de determinat, ce informatie manageriala este ceruta pentru operarea companiilor cu succes, ceea ce reprezintă definirea indicatorilor cheie de performanta a companiei si elaborarea procesului de obtinere a datelor pentru actualizarea regulata a indicatorilor Mai mult ca atât, organizarea financiara a companiilor trebuie îndreptata spre a atrage atentia la producerea informatiei manageriale Îndeplinirea acestor paşi poate servi ca baza pentru eleborarea noilui MIS

De regula, un MIS total integrat include toate sistemele financiare si contabile, precum si sistemele de măsurare, facturare, transport, dispecerat si gestiunea sarcinii, generare, întretinerea retelelor de transmitere si distributie, managementul lucrului si altele Descrierea ce urmează se limitează la identificarea componentelor principale ale proceselor financiare si contabile care de obicei constituie acea parte a MIS ce reprezintă sistemul managementului financiar

2 Ce reprezintă Sistemul Managementului Financiar ?

Sistemul Managementului Financiar (SMF) reprezintă un sistem de procese necesare pentru colectarea, intrarea înregistrarea analiza si prezicerea tuturor transferurilor financiare ale unei companii intr-un format ce satisface necesitătile in informatie ale conducerii Aceste procese pot fi aproape pe deplin automatizate, manuale sau utilizându-se o combinatie a ambelor procese, atât manual, cat si automat Pentru a fi calificate drept un 'sistem', procesele trebuie integrate si sa lucreze Cu scopul de a califica ca un "sistem' procesele trebuie integrate si sa functioneze eficient

3 De ce este important pentru o companie sa aibă SMF?

Aşa cum un medic de regula efectuează examinarea sănătătii unei persoane, conducerea companiei are nevoie ca permanent sa managementul necesita constant sa cunoască sănătatea financiara a companiei sale Chiar si mai mult ca oamenii, companiile cer atentie permanenta pentru a evita de a deveni nesănătoase foarte repede De asemenea, ca si oamenii care folosesc mâncare dietic buna pentru a preveni boala de mai departe, managementul companiei trebuie sa i-a masuri astăzi pentru a preveni situatia financiara nesănătoasa din viitor

Pentru ca managementul companiei sa controleze starea financiara a companiei, datele de măsurare pe care le doreşte managementul trebuie sa fie gata pregătite când e necesar Întrebări ca " Cresc Vânzările? Cu cat ? La ce fel de consumatori? Sunt anumite cheltuieli mai mari sau mai mici decât bugetul? Ies unele de sub control? Putem noi finanta constructiile din mijloace proprii?" trebuie răspunse repede in baza datelor gata - accesibile Aceste date trebuie sa fie corecte actuale, si consistent raportate managementului intr-un format care este util pentru el Aceste date servesc ca baza pentru majoritatea deciziilor manageriale in privinta operării si strategiei companiei, iată de ce este esential ca aceasta informatie si rapoartele in baza ei sa fie pe deplin adevărate

Un bun SMF livrează o încredere managementului ca datele financiare pe care asta le necesita sunt produse de un proces contabil integrat, care a fost insusi verificat (ex supus auditului) pentru corespunderea lui cu practicele contabile sănătoase Fara un SMF demn de încredere pe loc, existenta continua a unei companii este in primejdie, deoarece deciziile manageriale se pot baza pe informatie incorecta

4 Care sunt componentele unui SMF?

Orice component al sistemului poate reprezenta un proces manual separat, un pachet de programe sau un modul in cadru unui singur sistem complet automatizat In ambele cazuri componentii sau modulurile sunt integrate unul cu altul in aşa fel ca informatia sa treacă prin ele in mod curent si relativ

De regula componentii SMF a unei sfere comunale includ

- Lista de plata a salariilor
- Conturile de plata
- Registru general a contabilitatii
- Registru general a intreprinderii
- Inregistrarile permanente a proprietatii
- Ordine de lucru in privinta constructiei si mentinerii
- Material achizitii de servicii si management
- Taxele pe venit
- Alte taxe
- Raportare financiara
- Bugetul
- Planuirea financiara
- Cerintele fata de venit
- Billingul serviciului non-electric
- Billingul serviciului electric
- Relatia transportarii

O descriere a fiecarui din acesti componenti este demonstrata in Anexa B

5 Caracteristici importante ale Sistemelor Managementului Financiar

In conjunctie cu implementarea noilor componenti a unui sistem financiar managerial, trebuie atrasa atentia infiziei calitatii si integrarii in procese Complianta cu standardele contabile locale si regulamentele guvernamentale trebuie asigurata Verificarile procesului trebuie sa fie in locul care include inputul validat de obicei si le ignora pe cele ce nu coincid criteriilor validate stabilite In afara de instalare si concordanta in operare procesele si sitemele trebuie supuse auditului Aceste si alte caracteristici descrise in Anexa C trebuie sa serveasca ca o temelie pentru noul SMF

6 Pasii urmatori recomandati

a) Continuati sa cautati ajutor la Banca Mondiala pentru a utiliza pe deplin calculatorul personal tehnica de retea si programele deja procurate si partial folosite la CHP 2 Ajutorul financiar de la Banca Mondiala sau alte surse trebuie sa includa fonduri pentru a rafina conceptul sistemului de retea destinat pentru utilizare optima, instruirea utilizatorilor, si instruirea personalului tehnic pentru mentinerea de mai departe a sistemului

b) Efectuati un audit operational a proceselor financiare folosite in prezent la companiile distribuitoare si la CHP cu intentia de a identifica necesitatile informationale a managementului si dezvoltarea unui dezain a sistemului ce va servi la indeplinirea acestor necesitati Cel putin toate departamentele si locatiile mobile intr-o companie trebuie sa fie legate prin retele cu scopul de a utiliza capacitatile servsrelor retelei si de a atinge o transmitere eficienta si la timp a informatiei

c) Deasemenea rezultatele auditului trebuie sa includa recomandatii in ceea ce priveste programa contabila referitor la pregatire registrului general al contabilitatii, precum si pentru cumparaturi conturile platite si managementul inventarului material Pentru companiile distribuitoare adecvanta sistemelor billing trebuie revizuita si in caz de necesitate trebuie facute recomandatii pentru pachetele de replasare Recomandatiile in privinta auditului trebuie deasemenea sa includa imbunatatiri posibile ale procesului sporirea organizarii idetificarea partilor slabe ale procesului, necesitatile controlului procesare eficienta cat si tratare contabila a transferurilor non-ches Chiar daca companiile distribuitoare si CHP sunt in concordanta privatizate rezultatele acestui audit pot fi utile pentru imbunatatirea ficientei de operare pe parcursul perioadei interimare si pot spori valoarea intreprinderilor pentru viitorii investitori

d) Pentru toate intreprinderile in sistemul electric, care nu prevad a fi privatizate in anul urmator, obtineti finansare pentru achizitia calculatoarelor si componentii retelei la toate intreprinderile ce fac parte din sistemul electric in concordanta cu dezainul sistemului recomandat care rezulta din auditul sistemului, instalati si implementati utilizarea echipamentului

e) Folosind inputul de la ANRE, precum si toate mijloacele intreprinderilor dezvoltati o schema a conturilor in special pentru industria serviciilor comunale Acordati ajutor pentru a atinge aprobarea si implementarea schemei noi a conturilor in sfera comunala

f) Organizati un seminar in sfera contabilitatii pentru intreprinderile care adreseaza contabilitatea proprie pentru toate veniturile si cheltuielele in concordanta cu schema nuua a conturilor (propusa la recomandatia # 4) de mai sus avand in vedere principiile standardelor nationale a contabilitatii

g) Acordati ajutor CHP pentru a obtine sau a dezvolta sistemul billing care va satisface necesitatile lor in viitor de a angaja in contracte directe bilaterale cu o baza imbunatatita de clienti Aceste contracte sunt asteptate ca un rezultat a prevatizarii companiilor distribuitoare si CHP

ANNEXA A

Parametrii Companiilor Electrice din Moldova

Companiile Distribuitoare

	Nord	Nord-Vest	Centru	Sud	Chisinau	Total
# Clientilor rezidentiali	250,500	163 390	282,000	162,900	222,800	1,081,590
# Clientilor comerciali si industriali	14,600	1 710	2 000	9,400	38,700	66 410
# Clientilor totali	265,100	165,100	284,000	172,300	261,500	1 148,000
#Angajatilor	1,032	828	1,185	755	804	4,604

CHP

	CHP 1	CHP 2	CHP Nord	Total
Capacitatea in megavati	54	240	24	318
Capacitatea de incalzire a apei in Gcal/ora	164	300	162	626
Capacitate incalzirii cu aburi in Gcal/ora	30	240	Inclus mai sus	270
Capacitatea boilerului autonom suplementar de incalzire in Gcal/ora	200	660	400	1260
# Angajatilor	400	640	355	1,395

ANEXA B

Descrierea componentilor tipici a Sistemului Managementului Financiar a Sferei Comunale

Lista de plata a salarilori
Orele lucrate sunt raportate pe o lista a timpului si prezentate la sfarsitul perioadei de achitare pentru a fi aprobate de supraveghetorul departamentului Dupa verificarea corectitudenii si corespunderii cu regulamentele companiei si aprobarea lor supraveghetorul asigura ca lista lor este transmisa Departamentului de Salarizare, unde datele de pe aceasta lista sunt introduse intr-un program de calculator Numarul angajatului corespunde cu inregistrarea failului angajatului si orele platite sunt la pretul ratei salariului in programul sau failul respectiv Deasemenea toate taxele pe venit mandatate precum si impozitele voluntare sunt evaluate Suma reziduala care ramane de la toate impozitele este platita angajatului sau depozitata in contul sau/sa bancar destinat la dorinta sa

Mai mul ca atat sistemul de salarizare este de regula legat de baza de date a resurselor umane la fiecare salariu, adresa, experienta de munca si alte date mentinute in privinta fiecarui angajat

Conturile de Plata
Facturile sunt de obicei prezentate Departamentului Conturilor de Plata a companiei de catre vanzatori Prin faptul adunarii tuturor facturilor trimise Departamentului Conturilor de Plata sansa facturilor de a fi nealocate sau pierdute este redusa si este sustinuta sporirea responsabilitatii Departamentul Conturilor de Plata atasaza o blancheta codata pentru aplicarea codurilor contabile potrivite, logurilor in primirea facturilor, si le transmite partilor raspunzatoare pentru aprobare Aprobantul final transmite factura aprobata inapoi Departamentului Conturilor de Plata pentru a o introduce in procesul de achitare Acest proces de transmitere poate fi efectuat fie prin calculator sau manual

Departamentul Conturilor de Plata apoi introduc datele achitarii din factura in sistemul conturilor de plata Aceste date de obicei vor include

- numarul vanzatorului care este unic acelui vanzator si localizarea sa
    - e normal ca intr-un sistem computerizat, nici un vanzator de a nu fi platit pana ce informatia completa despre el nu a fost introdusa anterior in sistem - numarul vanzatorului va triga adresa corecta coditiile achitarii, data achitarii schitata de sistem si alta informatie de baza
- numarul ordinului de cumparare care autorizeaza cheltuielile si numarul de rand a articolelor din ordinul de cumparare
- un numar unic a vaucerului care identifica aceasta tranzactie in particular (este insemnat in mod automat intr-un sistem computerizat)
- segregarea muncii si a materialului cheltuielile de incarcare si alte cheltuieli necesare pentru platirea impositului si altor regulamente
- numerele conturilor pentru o clasificare exacta a cheltuielilor in registrul general, rapoartele de cost principa in bugetul si alte rapoarte (in sistemul computerizat de conturi de plata, numerile conturilor sunt stabilite la ordinul original de cumparare si apoi automat aplicate la achitarea fiecarei facturi succesive
- cantitati ale unutatii ca numarul orelor galoane etc

Cand o factura vanzatorului este achitata, numarul cecului transferului prin telefon sau altor surse utilizate pentru achitare este inregistrat in sistem (automat, daca sistemul este computerizat) Factura originala si foia codata atasata sunt inregistrate cu numarul vaucerului

Registrul general
Registrul general a companiei reprezinta inregistrarea tuturor afacerilor financiare a acelei companii, de regula la nivel de sumar Detaliile afacerilor companiei sunt mentinute in subregistre (sub sisteme) care proceseaza anumite tipuri destinate ale tranzactiilor Conturile de plata salariu si registrele uzinei servesc ca exemplu de subregistre tipice

Registrul general de regula include urmatoarea informatie, cel putin

Data tranzactiei	numarul element al costului (grupuri similare a cheltuielelor de telefon, instruire, munca etc)
numarul contului	numarul companiei si/sau a diviziunii
descrierea contului	numarul proiect, daca se aplica
perioada de contabilitate	suma monetara
numarul de baza a costului	codul sursei din subregistru

Registru general este de obicei completat la sfarsitul lunii (sau oricand cartile companiei sunt inchise in baza regulara) In ultima zi a lunii toate subregistrele inceteaza inregistrarile afacerilor pentru perioada aceea Rapoartele care sumeaza afacerile pentru perioada data sunt pregatite si la nivel de sumar informatia este transferata in registru general pentru afi combinate cu informatia din toate celelalte subregistre in cadrul conturilor precise Primul registru care e produs la sfarsitul lunii este un registru preliminar ("bilantul juridic") De regula unele adaptari sunt cerute cu scopul de a corecta numerile conturilor si de a face bilantul conturilor

Rezultatele din registru preliminar plus adaptarile necesare sunt folosite ca baza pentru a computa impozitele pe venit pentru perioada data Datele cu privire la impozit si adaptarile sunt introduse in sitemul registrului general pentru perioada curenta si este produs registru general final Folosind datele registrului general final sun preparate rapoartele financiare pentru perioada data
In parcursul procesului de introducere a informatiei in subregistre si registrul general numeroase procese control sunt in operare care ajuta la asigurarea ca numai afaceri autorizate sunt procesate si ca sunt utilizate numai combinatii legitim codificate ale contului

Registru Intreprinderii
Registru intreprinderii reprezinta inregistrarea costului initial a tuturor mijloacelor de echipament a uzinei in cartile companiei Aceasta inregistrarea la nivel de sumar reflecta fiecare utilaj a proprietatii in cartile companiei Fiecare mijloc este inregistrat in registru uzinei sub un numar exact acontului

Noile uzini din sfera comoditatilor si echipamentul in general este pretuit la un ordin de munca " lucrul de constructie in proces" (CWIP) si cand este gata de operare este"energizat" (ex plasat in serviciu) La etapa aceasta costurile acestor mijloace sunt transferate de la CWIP la ' Usina temporala in serviciu" Cand ultimele costuri au fost inregistrate exact dupa cont si ordinele de lucru inchise, ele sunt transferate in "Uzina in serviciu Asemanator , ordinele de lucru sunt folosite pentru incetare (luarea din serviciu) a uzinei si echipamentului care nu mai este folosit sau este in vanzare de catre companie

Mijloacele registrului intreprinderii sunt depriciate conform unui studiu amanuntit a istoriei de incetare aoperarii mijloacelor si altor factori care pot afecta viata economica a mijloacelor , sau conform

regulamentelor aplicabile Computarea deprecierii si inregistrare in registru general nu e de regula o parte a afacerilor din registru intreprinderii

Inregistrarile continue a proprietatii (CPR)
Inregistrarile continue a proprietatii sunt inregistrarile ce reprezinta detalii ale inregistrarilor migloacelor fixe ale companiei CPR este alcatuit din unitati ce nu functioneaza , care pot fi definite ca costul unui articol sau a unui grup de articole inrudite care ulterior vor fi excluse din serviciu ca o avere si pana la acel timp replasarea a oricarei subparti va servi ca cheltuieli de mentinere In CPR unitatile nefunctionale sunt descrise amanuntit incluzand numerile seriilor manufactorul cantitatea si tipul unitatilor (ex piciore liniare, galoane, capacitatea kva, etc) Asa cum unitatile de proprietate sunt adaugate sau scoase aceasta inregistrare este modernizata Sumarul acestor date dupa conturi formeaza Registru Intreprinderii

Ordin de lucru a constructiei si mentineri
Lucrarile de constructie si mentinere a unei sfere comunale de obicei sunt autorizate printr-un ordin de lucru Acest document trebuie sa fie aprobat de un manager autorizat al companiei inainte ca banii sa poata fi cheltuiti pe proiect Cerintele autorisate de obicei cresc odata cu cresterea valorii monitare a lucrului

Ordinele de lucru trec prin cateva etape inainte ca toate cheltuielile sa fie in final inregistrate exact Aceste etape de obicei includ autorizare inginerie preliminara, initializare, energisare si apropiere de uzina Cand constructia activeaza este asteptat ca ea sa i-a cateva luni sau mai bine, deseori costul banilor obtinuti pentru finansarea proiectului este datorata direct proiectului In acest caz costul venitului va fi acoperit de la client ca parte deprecierii cheltuielilor component a tarifelor
In perioada proiectului cheltuielile sunt inregistrate prin numarul contului unitatii scoase din fi\unctie in asa mod ca cand proiectul este finisat cheltuielele pot fi transferate proprietatii de operare cu o munca adaugatoare minima

Managementul si procurarea resurselor materiale si serviciilor
Aceasta functie deasemenea cunoscuta ca cumparare in sens ingust, include procurarea materialelor si serviciilor cerute de companie pentru opratiunile ei cuntinue si lucrul de constructie Deasemenea poate include managementul resurselor materiale cu scopul de a le pastra cat de jos posibil si in continuare sa satisfaca necesitatile companiei la stilul impus de timp De fapt sistemele computerizate de materiale si servicii de obicei includ conturi de plata si sitemele managementului inventar

Sistemele de procurare a materialelor de linie si serviciilor de obicei contin urmatoarele trasaturi

vanzatorul plateste, transport pe adresele	Imperecherea automata a raportului pe materialul primit cu ordinul de cumparare si factura - fara aprobare adaugatoare necesara cu scopul de a plati vanzatorul
conditiile de plata a vanzatorului	Reducerea automata a fondurilor valabile pe fiecare ordin de cumparare si notificarea utilizarii fondurilor totale
istoria livrarii vanzatorului, preturilor si alti factori de efectuare	Accesul la sistem
rotirea automata a rechizitiilor pentru aprobare	un catalog modernizat a articolelor carate in stoc
crearea automata a ordinului de cumparare din	Listele preferate de vanzare

rechizitii	
crearea automata a ordinului de cumparare pentru articolele din stock cand bilantul este mai jos de un nivel minim de securitate a stockului	Inregistrarile istoriei preturilor unitatii
calcularea automata a cantitatilor ordinului economic	Capacitatea autorului inregistrarii de a fi in stare de a dezvolta rapoarte de management obisnuit
inregistrarea automata a adaugarilor de stock comandate	Trecerea ordinelor in sistema informatiei generale si de expediere
capacitatea automata de parging a ordinelor de cumparare vechi sau indeplinite	Sporirea automata a facturilor neplatite in sistem
aplicarea anterioara a codurilor conturilor pe ordinele de cumparare	

Taxele pe venit
Acest component a sitemului managementului financiar mentine baza de date a taxelor pe venit a companiei si compute suma venitului taxabil si taxele pe venit platite guvernului Deoarece regulamentele de taxare considera costuri anumite a proprietatii si celtuieli legate de depreciere de a fi socotite intr-o manera ce difera de la tratarea contabila de regula facuta in scopurile raportarii financiare, mijloace separate inregistrarile depricierii si declaratiei venitului trebuie mentinute in scopul taxarii Pentru scopurile deprecierii taxelor, mijloacele trebuie clasificate dupa nivele economice specificate care difera de cele folosite in scopurile raportarii finansiare

De obicei baza de date referitor la mijlocele taxelor pe venit este legata de, dar separata de baza de date a mijlocelor registrului uzinei

Alte impozite
Comoditatile pot fi supuse altor impozite incluzand proprietatea, vanzarile TVA, accizul, salariu importul, locale si impozite speciale Majoritatea comoditatilor au module de programe de calculator speciale care lcatuiesc (sau verifica sumele datorate de altii) suma impositelor datorate Din cauza varietatii ratelor de taxare si evaluarilor proprietatii care contine obligatia de taxare totala a proprietatii comoditatilor, majoritatea comoditatilor au dezvoltat baze de date care sunt integrate cu registrele uzinelor cu scopul de a deriva responsabilitatile de taxare a proprietatii actuale a companiei In asa mod au fost dezvoltate sau imprumutate alte sisteme pentru a ajuta la managementul altor obligatii de taxare

Raportarea financiara
Raportarea financiara poate fi efectuata prin extragerea manuala a informatiei din registrul general si sursele de informatie inrudite sau prin aplicarea programului de scriere a raportului la inregistrarile computerizate a registrului general De o importanta premordiala sunt declaratiile financiare, incluzand delaratia venitului bilantul, declaratia scurgerii chesului si raporturile efectuarilor chee, asa ca acoperirea datoriilor pe venit, venitul pe investitii, castiguri ca un % din venitul total etc Adaugator multe alte rapoarte sunt produse de sistemul managementului financiar Printre acestea sunt rapoartele costului bugetului central pentru fiecare supraveghetor (vezi mai jos), rapoartele pe venit, care arata in detalii cit de mult a fost vandut clientilor individuali si diferitor clase de clienti si la ce nivel a tarifelor rapoarte de corespundere obisnuita si multe altele

Bugetarea

Componentul de bugetare a SMF este aproape integrat cu sistemul contabilitatii comoditatilor Bugetarea reprezinta pregatirea a unui plan detaliat, de regula pentru un an fiscal, a tuturor veniturilor si cheltuielilor companiei Datele curente a sistemului de contabilitate trebuie introduse direct in sitemul bugetului pentru a produce raportul bugetului, care compara datele bugetului si cele curente si arata variatiile lunii curente si a anului in privinta venitului si cheltuielilor Fiecare supraveghetor trebuie sa primeasca un raport lunar pentru costul sau/sa aratan comparatiile lunare sau anuale a versiunii actuale a cheltuielelor bugetate prin tipul de pret (munca, prime supratimp,livrari, instructii etc) Supraveghetorii trebuie sa aiba in vedere sa nu treaca nivelele autorizate ale bugetului Nivelele bugetului trebuie dezvoltate si acordate intre supraveghetor si managerul sau, si trebuie sa reflecte sume suficiente pentru el/ea casa atinga scopurile sale propuse

Planuirea financiara

Planuirea financiara este procesul prognozarii multe-anuale a veniturilor si cheltuielilor comoditatilor sociale Planuire financiara de obicei este efectuata la un nivel inalt (putine detalii) de cat bugetul anual Aceasta este cauzata de necesitatea unui rasuciri rapide a rezultatelor planului precum si o margine mai mare a erorii asteptate cu prevederi care se vor extinde in anii viitori Rezultatele planului financiar reprezinta o parte importanta a formarii sau a schimbarii strategiei companiei Aceste rezultate ajuta la determinarea duratei imprumuturilor de la investitori, schimbarilor in tarife, influentei noilor initiative si celtuielilor de capital, efectelor inflatiei etc

Unele dintre intreprinderile sistemului electric au efectuat o planuire financiara de lunga durata Exista multe pachete care ar putea fi adaptate pentru a satisface necesitatile intreprinderilor sistemului electric a Moldovei, unde nu exista programe sau ceia ce este la moment nu e suficient

Cerintele fata de venit

Comoditatile sociale de regula determina tarifele lor in baza costurilor destinate pentru deservirea fiecarei clase de clienti Pentru a determina necesitatile financiare a unui serviciu social vizavi de nivelulei total de tarife rezultatele modelului planuirii financiare sunt folosite pentru a determina cand de inceput in esential pregatirea amanuntita suma venitului total ceruta de comoditate de a atinge rata venitului permisa de comisia guvernamentala care regllementeaza operatiunile sferei serviciilor sociale Majoritatea serviciilor sociale au un departament care se ocupa de aceasta problema in baza de dezvoltare Rezultatele acestei analize sunt prezentate agentiei de reglamentare si intervenorii care vor fi afectati de rezultatele schimbarii in cerintele venitului Acest departament deriva cerinta venitului total pentru companie pe cand de regula departamentul tarifelor dezvolta ratele speciale care vor fi impuse fiecarei clase de clienti

Serviciul de biling non-electric

Seviciile sociale in general livreaza unele servicii si vand material adaugator la livrarea serviciului electricitatii Anuntarea clientilor de aceste activitati de regula cere un proces special de anuntare (nuit uneori "divers") Acest proces de obicei foloseste productia sistemelor ordinului de lucru a serviciilor sociale si alte sisteme in care acopera un mini-billing si procesul de primire a conturilor

Bilingul serviciilor electrice

In timp ce componentul MIS a notei de plata pentru serviciul electric nueste o parte directa a sistemului managementului financiar indestuleaza registrul general cu date referitor la venitul vital si conturile primite precum si alta informatie Toata informatia despre istoria fiecarui client este pastrata in baza de date a sitemului notelor de plata Acest sistem de regula este condus de Departamentul Serviciilor Clientilor sau componentul distribuitor al sferei serviciilor comunale

Transportarea

Sistemul transportarii este un alt sistem de livrare a informatiei registrului general care de obicei este condus de un departament administrativ a sferei serviciilor comunale Acest sistem livreaza informatii referitor la cheltuielile de operare si mentinere a vehicolelor sferei serviciilor comunale Deseori sunt folosite conturi de curatire pentru a inregistra cheltuielile vehicolelor si aceste cheltuieli sunt transferate la un cost mediu pe ora sau kilometru la cost atrage atentia utilizatorilor vehiculeleor la kilometrajul sau numarul de ore folosit

ANEXA C

Care sunt caracteristicele unui Sistem Bun de Management Financiar?

- Sistemul e considerat de toti actionarii a fi de incredere si sigur
- Sunt folosite date istorice
- Datele contabile sunt inregistrate si raportate intr-un mod consistent
- Venitul si cheltuielele sunt evidentiate
- Exista procesul de control si este viguros aplicat
- Tranzactiile corespund regulamentelor guvernamentale
- Tranzacctiile corespund standardelor contabilitatii
- Exista o schema publicata aconturilor, care
- a fost acceptata de toti regulatorii
- corespunde tuturor standardelor existente a contabilitatii
- este schimbata in concordanta cu schimbarile parvenite in standardele contabilitatii si altor factori
- Procesele contabile sun documentate si documentatia e schimbata odata cu schimbarea lor
- Sistemul contabil efectuiaza verificarea validitatii informatiei odata cu intrarea ei in sistem
- Procesele contabile si rezultatele sunt supuse auditului cel putin o data in an
- Rapoartele contabile sunt produse in cateva zile dupa sfarsitul perioade de calcul
- Sursele originale di care parvin datele contabile sunt pastrate si inregistrate sistematic
- Regasirea surselor originale poate fi efectuata rapid