STANDARD SUMMARY PROJECT FICHE

1. Basic Information

1.1 Désirée Number: CZ01-09-01
   Twinning Number: CZ01/IB/FI/01
1.2 Title: Management and Control of the EC Funds and National Public Sources/Preparation for EDIS
1.3 Sector: Finance
1.4 Location: Ministry of Finance, Czech Republic

2. Objectives

2.1 Overall Objective:
   • Ability to assume obligations of EU membership by the state administration, including adherence to the aims of political, economic and monetary union

2.2 Project Purpose:
   • To ensure an efficient management, monitoring and control the EC assistance, EC own resources and public funds at central and decentralised levels in compliance with EU acquis.

2.3 Accession Partnership and NPAA priority
   • Complete legislative framework for internal and external financial control; set up a central organisation within the government for harmonising internal audit/control functions; set up internal audit/control units in spending centres; introduce “functional independence” for internal controllers/auditors at central and decentralised levels and “ex-ante” financial control; (AP)
   • PHARE, ISPA and SAPARD: adopt the legal, administrative and budgetary framework (audit manual and audit trail) to programme and manage ISPA and SAPARD, including the introduction of environment impact assessment and EU compatible public procurement rules for project co-financed by Community Funds and the establishment of a functioning paying agency for SAPARD; (AP)
   • Develop national policy for economic and social cohesion; improve administrative structures; organise the budgetary system and procedures according to structural funds standards, including appraisal and evaluation; (AP)
   • To follow priorities related to areas of budgeting and control as set up in NPPA

3. Description

3.1 Background and justification:

On 12 October 1998 the Memorandum of Understanding on the Establishment of the National Fund (NF) at the Ministry of Finance was signed, in order to allow the decentralisation of the EC financial flows for which the Czech Republic as a recipient is requested to bear full financial responsibility and liability. According to the Memorandum the key functions/powers have been separated: the National Aid-Coordinator (NAC) was entrusted with the programming, monitoring and assessment of programmes, while the National Authorising Officer (NAO) became responsible for the management of financial flows. The functions of NAC and NAO are executed respectively by the First Deputy Minister and the Vice Minister responsible for budgetary issues. The control functions are ensured by the MoF Control Department responsible directly to the Minister of Finance. The role and responsibilities of these and other implementing bodies (in particular IAs, SPOs, etc.), control entities within relevant ministries and central
institutions and respective territorial Financial Offices had been further specified. (Note: Although, the Commission’s services are acquainted with all comprehensive documents, further details can be provided upon request.)

From its initial stage the National Fund as a central entity for financial transfers from EC to the Czech Republic has been used for Phare programmes since NPP 1998. This facility will be further used also for other pre-accession instruments. With this respect the Memorandum of Understanding on the Utilisation of the National Fund for ISPA was signed on 13 December 2000 and the Multi-Annual Financing Agreement for SAPARD was signed on 5 February 2001.

In legal terms the proper use of both EC and national public sources is required under recently adopted Act on Budgetary Rules (no 218/2000 Coll.) which stipulates among other things that both the external financial funds and national sources will be treated in compliance with EC requirements. The same treatment is presumed also in draft legislation on financial control in Public Administration which is currently deliberated in legislative process.

For reasons stated above the project is conceived as a comprehensive and coherent with respect to both the EC and national public sources. The management and control of EC financial flows will fully observe the EU acquis; in particular the minimum criteria and conditions for decentralising management to implementing agencies in applicant countries, as set in the Annex to the Council Regulation (EC) no. 1266/1999. This will be explicitly applied to the three pre-accession financial instruments (Phare II, ISPA and SAPARD). In view of the recent development of pre-accession strategy the Phare Programming Guide 2001 will be also taken into consideration, where appropriate.

The project is expected to prepare an Action Plan for the Czech institutions in view of the transition from pre-accession assistance to the Structural Funds schemes.

This project will build on results of the previous Phare project ”Control and Management of EC Financial Flows” (CZ9903-01-01) and will take into account the results of other related projects mentioned in item 3.2.

In order to ensure proper functioning of structures in terms of management, monitoring and evaluation, and control at all levels, extensive training will be essential part of this project.

### 3.2 Linked activities:

This project will be a follow-up to the twinning project on Control & Management of EC Financial Flows (CZ9903-01-01). It will take up into account the results of previous Phare assistance and will be coordinated with other projects related to the preparation of the CR for structural funds. In case of Own Resources the outputs of the twinning project on Tax Administration (CZ9905-01-02) will be also taken into account. In general, results of all related Phare (e.g. Public Procurement CZ2000/IB/OT/04) and other projects, as well as other activities undertaken by the government in given areas will be used, in order to avoid possible over-lapping or differing conclusions.

### 3.3 Results:

(1) Support to the execution of functions of the National Authorising Officer (NAO) related to the full financial responsibility of the national authorities over EU funds and functions of the National Aid Coordinator (NAC):

- Management, monitoring & assessment, reporting and control systems (incl. effective internal and independent audit functions, financial reporting and accounting in line with the internationally
recognised audit standards) under NAO, NAC responsibilities in the context of decentralisation of the EC programmes - in place and fully functioning

• Effective evaluation methodology developed and applied; and sufficient evaluation capacity of NAO and NAC - ensured
• Quality management system (based in general on EU standards) for Czech administration dealing with EU funds – in place and fully functioning
• Coherent administrative structure, complete internal by-rules, clear definition of responsibilities applying principles of separation of powers, sufficient staff in terms of quantity and quality, subject to reliable financial control – ensured
• Self-assessment reports of IAs, i.e. IAs ready for extended decentralisation
• Legal amendments to relevant national legislation and corresponding by-rules – proposed
• Personnel with suitable skill and fully trained in managing and implementing Community programmes

(2) Comprehensive and coherent system of internal financial control and internal audit within the state administration introduced in compliance with EU acquis:

• Concept of internal audit within the state administration, including central body of state administration for harmonising, respective functions, structure and methodology – implemented and functioning
• Control over public funds at all levels of state administration through financial control and internal audit reinforced, including reliable financial and operational control system over the Implementing Agencies, fully functioning
• Effective internal control within the institutions dealing with public funds, including Implementing Agencies, ensured

Ad 1, 2:
• Development of IT software supporting functions and systems under all the three above components with respect to their internal coherence, compatibility with the EU, methodology for data inputs and for required outputs and their unified interpretation and comparability. This will be prepared on the base of technical specification prepared under the previous twinning project
• Legal amendments to relevant national legislation and corresponding by-rules (where appropriate and / or applicable) - proposed

3.4 Activities:

• Activities within the project will cover two major areas which are more or less linked, i.e.: management, monitoring, control and evaluation of the EC assistance to the CR and financial control and internal audit in public administration; and will be supported by IT and training modules

1/ Twining package will comprise the following activities:

• Consultations, seminars, workshops, study trips, on-the-job training in EU member states at relevant institutions
• Preparation of strategic plan for the management of changes from pre-structural assistance to SF in the context of the top management of programmes at the MoF; preparation and implementation of the related comprehensive plan of the HR development, incl. detailed twinning work schedule; evaluation of monitoring and assessment of EC programmes, incl. systemic and operational recommendations; support to decentralisation process;
• Review of the system of co-ordination of EC assistance and management (plus recommendations) including possible draft of a new one with clear institutional structure and personal responsibilities. - Proposal for institutional transformation (Action Plan) for the management of changes from pre-accession funds to structural funds
- Review of procedural operations in IAs, (re)drafting of manuals of procedures of IAs, preparation of IAs for Financial and operational audit and review of internal control in IAs (plus recommendations).
- Review of procedural operations in the executive offices of NAC and NAO and drafting their manual of procedures.

• Advice to the National Fund on executing financial and operational control over IAs (analysis, recommendations, manuals) including review of contractual relationships between NF, IAs and other bodies to which certain implementation responsibilities have been delegated.
• Analysis of human resources in IAs and offices of NAO and NAC, review of training and HR development strategy; preparation of training modules and implementation of this training
• Training related to financial flows, accreditation and financial control / internal audit: expected number of trainees at least 150
• Training of trainers should be developed and carried out; expected number at least 20
• Training should be provided at central and decentralised levels.

• These activities will be ensured by one Pre-Accession advisor (PAA) charged with overall coordination of the project and complemented by medium-term expert(s) and short-term experts
• Pre-Accession Advisor (PAA) will provide an overall coordination of the project and will focus on the support of functions of the National Authorising Officer (NAO); duration of his/her assignment will be up to 24 months
• Medium-term experts (one or two) will be entrusted with the support of the activities of National Aid Coordinator (NAC) and (one or two) with the design of internal control/ audit functions; duration of the assignment will be up to 6 months each
• Short-term experts will be specialists in areas of EC legislation related to EC structural funds assistance and its implementation, EC budget and its relationship to national budget(s), public procurement, financial control and internal audit and corresponding IT support system; total number of days: approx. 250 working days
• Translation and interpretation facility is essential

Support provided to the NAC and the NAO under this twinning covenant should always be in the form of advice. The twinner and all experts under the covenant should on no account perform the duties of the staff of the NAC and/or NAO, but should aim at transferring know-how and skills to the relevant staff. The twinner and/or experts under the covenant may only perform such duties as a one-off in order to demonstrate to the relevant staff how a particular job is best done.

2/ Technical Assistance provided by private sector input:

(a) Carrying out financial and operational audit of IAs (including IT systems used) resulting in detailed recommendations (assisting NF in the accreditation process).
(b) review of IT support in all areas within the scope of this project, recommendations, desin and development of software compatible both internally and vis-a-vis EU;
(c) Independent assessment (interim) and evaluation (ex-post) of selected key programmes/ projects (as instructed by NAC) including transfer of know-how on the NAC office staff. Review / analysis / checking of Monitoring Reports drafted by implementors (including review and recommendations for further development of monitoring/ assessment and final evaluation methodology).
(d) Training component:
   Training related to project management, in particular to the implementation, evaluation and assessment of projects. This training will be aimed at the staff of the services of NAO, NAC, IAs and line Ministries and it will be designed on the basis of training needs assessment carried out at the initiation of the project. The results of the analysis of the human resources, carried out under the twinning component, will be used where possible. Expected number of trainees is between 50-100 people, and the number of courses to be delivered is between 5-10.
4. **Institutional Framework**

The Ministry of Finance, in compliance with the "Competencies Law" (no. 2/1969 Coll. as subsequently amended), is a central body of the State administration for State Budget, State Final Accounts, State Treasury responsible for public finance is in charge of revenue and expenditure budget sides, including flow of funds related to the EU budget, as well as the financial control of both the national financial sources and EU funds.

Within the MoF a newly established Department 55 will execute the function of the National Fund and will serve as a secretariat to National Authorising Officer (NAO); Department 46 – Centre for Foreign Assistance continues to function among other things as the secretariat of the National Aid Coordinator (NAC) and the Department 17 is in charge of the financial control concepts, methodological guidance and execution of control functions. The issues of Own Resources falls within the responsibility of the Dpt. 11 – State Budget.

The Implementing Agencies (IAs) fall within the responsibility of either MoF (CFCU) or respective line ministries. The structure of IAs is currently being developed and modalities elaborated.

5. **Detailed Budget**

<table>
<thead>
<tr>
<th>Phare</th>
<th>Support</th>
<th>Total Phare (=I+IB)</th>
<th>National Cofinancing*</th>
<th>IFI*</th>
<th>TOTAL</th>
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<td>1.0 MEUR</td>
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<td></td>
<td>1.0 MEUR</td>
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<tr>
<td>TA</td>
<td>0.8 MEUR</td>
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<td>0.8 MEUR</td>
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<tr>
<td>Total</td>
<td>1.8 MEUR</td>
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<td>1.8 M EUR</td>
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6. **Implementation Arrangements**

6.1 **Implementing Agency**

- CFCU is the Implementing Agency responsible for tendering, contracting and accounting. Responsibility for technical aspects related to preparation, implementation and control will rest with the PIU of the Ministry of Finance being in charge of the Phare projects designed for the MoF and financial non-banking sector.

- Steering Committee for this project will be established.

- The contact person for the project is Ms Jana Stará, Senior Programme Officer (SPO), Ministry of Finance, Letenská 15, Praha 1, tel. +420 2 5704 2612, fax. +420 2 5753 3803, e-mail: jana.stara@mfcr.cz

6.2 **Twinning**

- Pre-accession advisor (PAA) – expert with the 10-year experience with the implementation of structural funds at the central and local level including relevant requirements of area covered by this project, in particular with the management of financial flows.

- Medium-term experts – good knowledge of the implementation of use of EC funds including monitoring, evaluation and assessment; management of financial flows including control / audit;

- Short-term experts – specialists in area of EC legislation related to EC structural funds assistance and its implementation, EC budget and its relationship to national budget(s), public procurement, financial control and internal audit, and IT specialists
6.3 Non-standard aspects

- The "Practical Guide to Phare, Ispa & Sapard contract procedures" shall be followed where the private input will apply.

6.4 Contracts

- Twinning Covenant; expected value: 1.0 EUR.
- One or more Service Contract(s) (TA); expected value: 0.8 EUR

7. Implementation Schedule

7.1 Start of tendering/call for proposals 2 Q/2001 (twinning) 4 Q/2001 (services)

7.2 Start of project activity 2 Q/2002

7.3 Project Completion 2 Q/2004

8. Equal Opportunity

Equal opportunity principles and practices in ensuring equitable gender participation in the Project will be guaranteed.

9. Environment

n/a

10. Rates of return

n/a

11. Investment criteria

n/a

12. Conditionality and sequencing

The clear division of legal and other responsibilities of all parties involved will be defined. The respective legislation and by-rules concerning the institutional, financial and procedural issues will be subject to a continuous scrutiny with the aim to manage the EC and public funds in a most efficient and effective way. The concrete proposals and recommendations with this respect will be presented to the government by the Ministry of Finance.

ANNEXES TO PROJECT FICHE

1. Logical framework matrix in standard format
2. Detailed implementation chart
3. Contracting and disbursement schedule by quarter for full duration of programme (including disbursement period)
LOGFRAME PLANNING MATRIX FOR

Programme name and number: CZ01-09-01

Project: Management and Control of the EC Funds and National Public Sources/Preparation for EDIS

Contracting period expires: 31/10/2003
Disbursement period expires: 31/10/2004

Total Budget: 1,8 M€
Phare contribution: 1,8 M€

<table>
<thead>
<tr>
<th>Overall objective</th>
<th>Objectively verifiable indicators</th>
<th>Sources of verification</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Ability to assume obligations of EU membership by the state administration, including adherence to the aims of political, economic and monetary union.</td>
<td>• Acknowledgement by the European Commission</td>
<td>• EC Regular Report</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Project purpose</th>
<th>Objectively verifiable indicators</th>
<th>Sources of verification</th>
<th>Assumptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>• To ensure an efficient management, monitoring and control of the EC assistance, EC own resources and public funds at central and decentralised levels in compliance with EU acquis.</td>
<td>• National procurement system, monitoring and evaluation complies with the EU requirements, satisfactorily and in time; support of IT systems ensured</td>
<td>• European Commission</td>
<td>All other parts of the 3rd criteria are achieved by the CzechRepublic.</td>
</tr>
<tr>
<td></td>
<td>• All Implementing Agencies accredited</td>
<td>• Ministry of Finance</td>
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<tr>
<td></td>
<td>• Central entity for harmonising internal audit/ control functions within the state administration appointed / established.</td>
<td>• Other Ministries and Central Offices</td>
<td></td>
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<tr>
<td></td>
<td>• Internal audit/control units at central and decentralised levels of state administration in place</td>
<td>• Official government and internal sources,</td>
<td></td>
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<tr>
<td></td>
<td>• Functional independence for internal controllers/ auditors ensured</td>
<td>• Public and private sources, including studies and reports of academic and professional institutions</td>
<td></td>
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<tr>
<td></td>
<td>• Unified financial control mechanism in state/ public administration supported by IT system functioning</td>
<td>• European Commission</td>
<td></td>
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<td></td>
<td>• IT accessible data sources from public/ state administration for control/ audit environment</td>
<td>• Ministry of Finance</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Results</th>
<th>Objectively verifiable indicators</th>
<th>Sources of verification</th>
<th>Assumptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Support to the execution of functions of the National Authorising Officer (NAO) related to the full financial responsibility of the national authorities over</td>
<td>Ad 1: • Satisfactory self-assessment and audit of all IAs carried out</td>
<td>• UCFA, National Fund</td>
<td>• A new concepts and respective legislation approved by the Government and adopted by the Parliament (in particular Act on Financial Control</td>
</tr>
</tbody>
</table>
### EU funds and functions of the National Aid Coordinator (NAC):

- Management, monitoring/assessment, reporting and control systems (incl. effective internal and independent audit functions, financial reporting and accounting in line with the internationally recognised audit standards) under NAO, NAC responsibilities in the context of decentralisation of the EC programmes - in place and fully functioning
- Effective evaluation methodology developed and applied; and sufficient evaluation capacity of NAO and NAC - ensured
- Quality management system for Czech administration dealing with EU funds – in place and fully functioning
- Coherent administrative structure, complete internal by-rules, clear definition of responsibilities applying the principle of separation of powers, sufficient staff in terms of quantity and quality, subject to reliable financial control – ensured
- Legal amendments to relevant national legislation and corresponding by-rules – proposed

2. Comprehensive and coherent system of internal financial control fully functioning and internal audit within the state administration – introduced in compliance with EU acquis:

- Concept of internal audit within the state administration, including central body of state administration for harmonising respective functions, structure and methodology – implemented
- Control over public funds at all levels of state administration through financial control and internal audit, including control over IAs, reinforced

Ad 1, 2:

(e) Development of IT software supporting functions and systems under all the three above components with respect to their internal coherence,

<table>
<thead>
<tr>
<th>NAC and NAO offices fully operational in terms of monitoring and control</th>
<th>Reports and internal information from line ministries</th>
<th>New accountancy regulations and rules adopted and introduced by the established procedures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad 1, 2:</td>
<td>Sources from decentralised levels of public administration</td>
<td>of Public Funds, Act on Public Procurement and Surveillance</td>
</tr>
<tr>
<td>Monitoring and control system functioning</td>
<td>Relevant methodology worked out and applied;</td>
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<tr>
<td>Relevant legislation including by-law in force</td>
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<tr>
<td>Ad 2:</td>
<td>Proposals for a comprehensive conceptual, legislative and institutional framework related to internal audit/ control and adopted</td>
<td></td>
</tr>
<tr>
<td>Proposals for regulations, rules and methodology related to internal audit/ control presented, approved and adopted.</td>
<td>Staff (entrusted with financial control and internal audit functions) trained.</td>
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</tr>
<tr>
<td>Central body of the state administration for internal audit/control functions operational</td>
<td>Internal/control units in spending centres operational</td>
<td></td>
</tr>
<tr>
<td>&quot;functional independence&quot; for internal controllers/auditors at central and decentralised levels applied</td>
<td>Reports and internal information from line ministries</td>
<td></td>
</tr>
<tr>
<td>Sources from decentralised levels of public administration</td>
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</tbody>
</table>
compatibility with the EU, methodology for data inputs and for required outputs and their unified interpretation and comparability

Legal amendments to relevant national legislation and corresponding by-rules (where appropriate and / or applicable) – proposed

<table>
<thead>
<tr>
<th>Activities</th>
<th>Means</th>
<th>Assumptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ad 1, 2: • Consultations, seminars, workshops, study trips, on-the-job training in EU member states at relevant institutions • Advise on IT systems development of software compatible both internally and vis-a-vis EU, • Activities within the project will cover two major areas which are more or less linked, i.e.: management, monitoring, control and evaluation of the EC assistance to the CR; and financial control and internal audit in public administration; and will be supported by IT and training modules • Assistance provided under twinning arrangement: preparation of strategic plan for the management of changes from pre-structural assistance to SF in the context of the top management of programmes at the MoF; preparation and implementation of the related comprehensive plan of the HR development, incl. detailed twinning work schedule; evaluation of monitoring and assessment of EC programmes, incl. systemic and operational recommendations; support to decentralisation process; • TA provided by private sector input: elaboration of comprehensive evaluation and assessment on the use and impact of EC assistance to the given sectors, where the TA cannot be provided under the twinning arrangements and introduction of recommended systemic and operational changes; initial design related to IT support system • Both twinning arrangement and TA from private sector will cover a sizeable training component: training of staff to support activities of NAC, NAO, and IAs, incl. some of the officials in line ministries being in charge of the preparation of required background documents (total number of trainees between 150-200); cca 20 officials in</td>
<td><strong>Twining Covenant:</strong> Ad 1: • Support to NAO: Pre-Accession advisor (PAA) for 24 months; • Support to NAC: medium-term experts (one or two Advisors for 6 months each – subject to change) • Support to NAO for the design of internal control/audit functions: medium-term experts (one or two advisors for 6 months each – subject to change). Ad 1, 2: • Short-term experts – specialists in areas of EC legislation related to EC structural funds assistance and its implementation, public procurement, financial control and internal audit and corresponding IT support system • Consultations, seminars, study trips, on-the-job training etc. • Translation &amp; interpretation facility</td>
<td>• Clear strategy of the EC on monitoring and control requirements • Continuous commitment (including resources) of the Czech administration to monitoring and control • Law on Financial Control in Public Administration adopted by the Parliament. • Other relevant legislative and institutional measures approved by the Government, presented to and adopted by the Parliament. • Increased co-operation of all relevant institutions (NAO, NAC, IAs, and Legal framework (competence) for control of EC funds in CR by relevant institution beneficiaries • Skilled members of staff of NAO and NAC in place • Close co-operation with relevant national and EU institutions involved in process established • Close co-operation with EC and the EC Delegation ensured • Timely political decision with respect to the introduction of internal audit/ control functions (complying with EU requirements) adopted • Sufficient human and financial resources allocated • Close co-operation among responsible institution ensured • During the implementation of all activities other MoF departments and / or the line ministries and the decentralised offices participate, where appropriate.</td>
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</tbody>
</table>
The charge of internal financial control/audit at the central level should be trained as trainers to be capable to deliver further training both at the central and decentralised levels.

Duties as a one-off in order to demonstrate to the relevant staff how a particular job is best done.

**Service contracts (following tendering in compliance with DIS)**

- Ad 1, 2:
- Services provided by renowned private consultancy/audit firms to ensure functions of NAO, NAC and Control and IT segments at the operational level (such as detailed methodology of accreditation of IAs, evaluation reports etc.)

**Preconditions**

- This project will take into account the results of previous Phare assistance and will be co-ordinated with other projects related to the preparation of the CR for structural funds. Namely, it will follow the results of twinning project on Control & Management of EC Financial Flows (CZ9903-01-01); and in case of Own Resources also the outputs of the twinning project on Tax Administration (CZ9905-01-02) will be taken into account. In general, results of related Phare and other projects (e.g. Public Procurement CZ2000/IB/OT/04) in given areas will be used, in order to avoid possible overlapping or different conclusions.
### Detailed Implementation Chart for the Project

**Management & Control of the EC Funds and National Public Sources/Preparation for EDIS**

<table>
<thead>
<tr>
<th>Year</th>
<th>2001</th>
<th>2002</th>
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<td>Months</td>
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<td>9</td>
<td>10</td>
<td>11</td>
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<tr>
<td>Start of tendering /call for proposals</td>
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<td>Start of project activity</td>
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<td>Project completion</td>
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### Cumulative Contracting and Disbursement Schedule for the Project (in MEUR)

#### Annex 3

#### Cumulative Quarterly Contracting Schedule (MEUR)

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<thead>
<tr>
<th>Project</th>
<th>4Q/01</th>
<th>1Q/02</th>
<th>2Q/02</th>
<th>3Q/02</th>
<th>4Q/02</th>
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#### Cumulative Quarterly Disbursement Schedule (MEUR)

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<th>2Q/02</th>
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