STANDARD SUMMARY PROJECT FICHE

1. Basic Information

1.1. CRIS Number: 2003/004-582.02.01
   Twinning EE03-IB-FI-01

1.2. Title: Assistance to the MoF in preparing the administration of the European Communities’ Own Resources and participation in the EU budgetary process

1.3. Sector: Public Sector Financial Management

1.4. Location: Estonia

2. Objectives

2.1. Overall objective(s):
   Readiness to participate in the EU Budgetary process as a full member achieved.

2.2. Project purposes:
   Capacity building to operate effectively managing the European Communities’ own resources established.

2.3. Accession Partnership (AP) and NPAA priority

   AP: Customs Union

   Ensure effective implementation of tariff and tariff-related measures; continue the fight against fraud and corruption; develop capacities in the field of revenue collection and on all customs procedures related to tariffs; improve co-ordination between the relevant bodies as regards enforcement and revenue collection of duties; develop IT systems so as to allow for the exchange of computerised data between the European Community and Estonia.

   Taxation

   Strengthen administrative capacity and control procedure and improve administrative co-operation and mutual assistance; develop IT systems so as to allow for the exchange of electronic data with the Community and its Member States.

   NPAA 2002-2003
The firm target for the Estonian Government is to ensure the readiness to participate in the EU common budgetary process by 1 January 2003. Main attention at this process is focused on the procedures of collecting, accounting and informing of the funds that are transferred to the EU budget.

On a basis of the financial and budgetary provisions working group a new task force was formed on 10 July 2001. The main task is to create the procedural rules for accumulating, calculating and informing about the own resources transferred to the EU budget. Preparations of entire solution were finished by the second quarter of 2002. Representatives of the Ministry of Finance, National Tax Board, Customs Board, State Statistics Office are the members of this task force and its activities are under an attentive observation of the Eurointegration Committee of the Ministry of Finance.

European Commission Regular Report 2002, Chapter 29. Financial and Budgetary provisions. In order to complete preparations for membership, Estonia’s efforts now need to focus on ensuring that technical and administrative capacity are sufficient to properly establish and make available the country’s contribution to each of the own resources of the Communities. In particular, Estonia needs to focus on: its calculations of the VAT base; in the area of GNP on the exhaustiveness of its national accounts and further implementation of the ESA95 methodology; and, in the area of traditional own resources, on implementing an aligned tariff structure. In addition, the co-ordinating task force will need to be transformed into a permanent unit dealing with the co-ordination of calculation and payment of own resources including reporting to the Commission.

2.4. Contribution to National Development Plan
N/A

2.5. Cross Border Impact
N/A

3. Description

3.1. Background and justification:

Estonia must be capable to manage the European Communities’ own resources from the date of accession. Main attention in the process of ensuring the readiness to participate in the EU common budgetary process is focused on preparing procedures for collecting, accounting and informing of the resources what are transferred to the European communities’ budget.

The acquis communautaire does not prescribe any particular model of budgetary system for the Member State. However, the budget organisation should enable effective management of flows of funds from and to the European Communities’ budget. Nevertheless, the OR management systems in current Member States differ widely depending on respective structures and procedures inside the Member States.

In order to be capable to manage the European Communities’ own resources in Estonia effectively, Estonia has to develop its own system in accordance with the Community
requirements. At the same time Estonia lacks experience in establishing, calculating, reporting, making available and auditing Own Resources, which hampers the preparation of the effective administration system.

The task force for developing the integral solution for the administration of the European Communities’ own resources in Estonia was created (see also p. 2.3.) As the area of own resources is closely related to the progress and decisions in the taxation and customs matters, activities of the task force for the time being have been concentrated on the preparation of defining the design of the OR management system in Estonia. Tasks of the task force are outlining of the principles of own resources administration in Estonia and the division of duties so that they would comply with the EU requirements on the European Communities’ own resources. The task force has agreed on the working plan, prepared on the basis of the Check-List of Administrative conditions in the area of the European Communities’ own resources (the European Commission March 30, 2001). The detailed timetable for the preparations of the management system (please see annex 8) was defined at the end of June 2002, after consultations with the representatives of the DG Budget during their visit to Estonia in the beginning of June 2002. The timetable has been sent to the DG Budget for familiarisation.

Implementation of the acquis in the field of OR requires the presence in each Member State of a body or bodies that can properly establish and make available the country's contribution to the own resources of the community. This implies the capacity to calculate in a reliable, accurate and transparent way the level of customs duties and VAT collected by the MS and to duly calculate the countries GNP. Besides the administrative capacity to calculate the level of country's contribution to the own resources of the community, the country must have the administrative capacity to duly collect and transfer in a timely manner resources established to the Community budget as well as accurately and regularly report to the Commission on the situation with regard to each of the types of own resources. This requires considerable increase in the competence of civil servants, who are dealing with the own resources administration as well as developing necessary procedures for this purposes.

A separate issue is the internal control over establishment, collection, reporting and making available the European Communities’ own resources to reduce possible financial inaccuracies as well as to help to develop the system to be efficient enough to avoid considerable mistakes in processing own resources related issues. Therefore adequate internal auditing procedures and manuals should be developed and sufficient human capacity should be ensured.

**IT development**

Development of information technology systems of the Member States could play an important role improving the administration of the European Communities’ own resources and anticipating potential bottlenecks in information transmission in the future. Electronic links of databases would support the operative data interchange inside the Member State and between the Member State and EU by electronic co-ordination system for collection, payment and reporting to the Commission on the situation with regard to each of the types of own resources. An integrated system allows simplifying the supervisory system for the Commission unifying all the relevant records into the
single web-site. Furthermore, electronic links of the OR administration system would diminish the resource to paper, amount of time spent as well as the probability of establishment and calculation mistakes, which might give raise for the considerable amount of fines.

For the description of the current situation of IT System in the Ministry of Finance and division of responsibilities related to the future OR system please see Annex 5.

Electronic systems of the governing area institutions of Ministry of Finance concerning the own resources administration (Statistical Office, Tax and Customs Board) are under development. In order to incorporate the administration of the European Communities’ own resources system into the IT systems of the Ministry of Finance and to generate the integrated IT system for reliable OR data interchange, a Common Interface of electronic databases should be developed. Reliable data interchange should assure the exchange of an operative and reliable information between Estonian relevant institutions (incl. line-ministries), Estonian representation in Brussels and EU institutions.

The need for the IT system development was affirmed by the IT Council of the Ministry of Finance on 23 May and currently the assessment of the required functionality is proceeded. The Terms of Reference for the feasibility study was prepared by August 30, 2002, feasibility study has been composed by October 25, 2002.

Considering the nature of the project, no NGOs were consulted during the project preparation process. The project aims at institution building at the central government level and the NGOs are not seen as directly benefiting or having a role in the project’s activities.

3.2. Linked activities:

<table>
<thead>
<tr>
<th>Project no</th>
<th>Name</th>
<th>Amount EUR</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>ES 9803.03.01</td>
<td>Implementation of the IT Master Plan</td>
<td>774 178</td>
<td>Completed</td>
</tr>
</tbody>
</table>

The project resulted in generating the framework and necessary technical support for the facilitation of the budgetary process by creating the mySAP.com based IT system, which enables electronic budgetary process as well as implementation of the e-treasury functions. The software component of the current project will be built on the SAP-programme and will interlink the Customs Board, Tax Board and State treasury systems.

<table>
<thead>
<tr>
<th>Project no</th>
<th>Name</th>
<th>Amount EUR</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>ES 0005.02</td>
<td>Computerised Master Tariff System</td>
<td>2 100 000</td>
<td>In progress</td>
</tr>
</tbody>
</table>

The project aims to produce the national tariff, compatible with the EU requirements and standards, including creation and implementation of the software solution for the Master Tariff System. The system will enable direct linkages to the DG TAXUD information systems and provides thus timely and reliable information regarding the custom tariffs in the EU. The project serves as a source for providing reliable information on EU tariff measures, which is the base for establishing the EU Traditional Own Resources.
<table>
<thead>
<tr>
<th>Project no</th>
<th>Name</th>
<th>Amount EUR</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>ES 0004-1</td>
<td>Strengthening good governance and accountability in the public sector of Estonia by building up sound financial management and control systems</td>
<td>1 000 000</td>
<td>In progress</td>
</tr>
</tbody>
</table>

With the help of the project the Internal Auditors training strategy was defined and first phase of this strategy also implemented, through a twinning covenant signed between Estonia and Ireland. The approach taken was ground-breaking within the PHARE programme in that it comprised the integration of professional audit training with practical on-the-job training in Irish government institutions. The current project will be based on the finalisation of the first phase and will provide additional training in the form of on-the-spot training for Internal Auditors of the institutions who are dealing with the European Communities’ OR auditing.

<table>
<thead>
<tr>
<th>Project no</th>
<th>Name</th>
<th>Amount EUR</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>ES 2002/000-266.02.01</td>
<td>Integration of the Estonian Customs information system with the DG TAXUD computer systems and modernisation of basic customs procedures</td>
<td>4 000 000</td>
<td>In progress</td>
</tr>
</tbody>
</table>

The project will create an environment for electronic administration and monitoring transit procedure on the Estonian customs territory and after the accession of Estonia to the EU for integrating it into the EU common transit system NCTS.

<table>
<thead>
<tr>
<th>Project no</th>
<th>Name</th>
<th>Amount EUR</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002/000-579.01.01</td>
<td>Reinforcement of the Administrative and Operational Capacity of the Estonian Customs Board (ECB)</td>
<td>4 000 000</td>
<td>In progress</td>
</tr>
</tbody>
</table>

The project aims to reinforcement of the administrative and operational capacity of the ECB, including border control; develop capacity in the field of revenue collection and on all customs procedures related to tariffs.

<table>
<thead>
<tr>
<th>Project no</th>
<th>Name</th>
<th>Amount EUR</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Multi-country Anti-Fraud programme for the protection of the financial interests of the Community (PH/2002/1412)</td>
<td>Phare MCP 2002</td>
<td>Planned</td>
</tr>
</tbody>
</table>

The programme aims to reinforce the candidate countries’ administrative capacity to prevent and combat fraud affecting the Communities’ financial interests.
The project will continue the implementation of the internal auditors training strategy.

3.2.2. The representatives of the Ministry of Finance visited the European Commission DG Budget in order to clarify the requirements to the Member States. The study visits were supported by TAIEX. In order to facilitate the preparation of the Own Resources administration the DG Budget offers technical advice and assistance.

In April 2002 a study visit to the Ministry of Finance of Sweden took place in order to learn from the experiences of the OR management system from a Member State. A study visit to the Finnish authorities in November 2002 is under the preparation.

During the first half of 2003 consultation of a foreign expert have been planned in order to remodel and specify business processes, which are connected with the traditional Own Resources related accounting and reporting in the Customs (under the Danish bilateral FEU programme 2002-2003)

3.3. Results:
1. Draft regulation, which lays down institutional responsibilities and technologies of the OR administration system revised and redrafted. Draft of Governmental Regulation will be presented to the Government by the end of the project.

1 Findings of the DG Budget mission in June 2002: “In general terms, Estonia does not expect obstacles to meet all administrative conditions by the date of accession. This view is shared by DG Budget where it relates to the operational management of own resources:
   - The capacity to establish properly and make available the country's contribution to the EC’s own resources system
   - The ability to accurately and regularly report to the Commission on the situation with regard to each type of own resources.
   However, it is important that Estonia continue to make substantial efforts with regard to each type of own resources. In particular, as regards the VAT resource being able to calculate the Weighted Average Rate in accordance with ESA 95 methodology; setting up the necessary accounting and reporting requirements and the implementation of a full-scale customs tariff including industrial products where it concerns TOR. The process of improving the quality and reliability of non-Financial National Accounts and GNI calculations following the ESA95 methodology must go on.

   Also, sustained efforts will be required to strengthen the administrative capacity in the context of the underlying policy areas of customs, VAT and GNP. This implies an adequate administrative capacity to duly collect and control VAT and customs duties (instruments to enforce and to combat fraud an evasion) and calculate GNP in a reliable and accurate way.”
2. Approved amendments to statutes of the MoF, the Statistical Office, the Tax and the Customs Boards revised based on the 1st year membership experience, and presented to the responsible bodies.

3. Common interface for electronic database systems in place to cover all needs for the European Communities’ OR management (collection, accounting, disbursement, reporting, auditing – for TOR, VAT and GNP).

4. Developed and applied manual(s) for TOR, VAT and GNP covering collection, accounting, disbursement, reporting, auditing in the EU budgeting process for 2005.

5. Human capacity to manage European Communities’ OR in place and trained by the end of the project

3.4. Activities:

3.4.1 Contract 1: Twinning (12 months, Phare 391 900 EUR)

1 PAA (12 months, cost 150 000 EUR)

The PAA is expected to stay in Estonia for 12 months starting from September 2003. Tasks:

Activities to reach results 1 and 2:

- Provide information on OR structures and procedures applied in the Member States with separate tax and customs authorities in general aspects,
- Make recommendation regarding the draft regulation, which lays down the institutional structure and technology of the OR administration system in Estonia,
- Assist in revising and redrafting the draft regulation, which lays down the institutional structure and technology of the OR administration system in Estonia in the area of general design and overall management and co-ordination issues based also on specific advice given by the STE of detailed area,
- Assist in redrafting the detailed working plan for improving the implementation of the OR system development in Estonia based on experiences of other Member States,
- Assist in drafting the basic principles of the financial control/audit mechanism for collection of OR in compliance with the EU requirements following the existing financial control system in Estonian Government Hierarchy.

Result 4:

- Assist in preparing the guidelines for the European Communities’ OR day-to day management;
- preparation of the consolidated quarterly reports;
- assist in outlining the control/audit procedure manuals for the European Communities’ OR collection in State Tax Board, Customs Board and State Statistics Board also in Internal Audit Department of the Ministry of Agriculture, and systems based audit manuals for Internal Audit Department of the Ministry of Finance and Financial Control Department of the Ministry of Finance together with the STE4.

Activities to attain result 5

- Conducts basic OR training courses (3 day seminar for 20-25 civil servant in general OR management issues),
- organisation and overall co-ordination of the training and study visits,
identifies the needs for further training in the area of OR.

Profile:
- University Degree
- Working Experience at least 8 years
- Working experience in the area of Own Resources management in some of the MS or in the European Commission at least 3 years
- Experience in project management
- Fluent English

**PAA assistant (12 man-months, 8 100 EUR)**

Tasks:
- Translation and interpretation to support the communication within the project

**MS Project Leader (1.5 man-months, cost 29 600 EUR)**

Tasks:
- Co-ordinate the Project Management in the Member State.

Profile:
- University Degree
- Working Experience at least 15 years
- Experience in project management
- Good leadership skills
- Working experience in the area of Own Resources management in some of the MS or in the European Commission at least 8 years
- Fluent English

**STE 1 in TOR (traditional own resources) (1 man-month, cost 17 800 EUR)**

Tasks:
- Assist in revising the TOR aspects of the draft regulation, which lays down the institutional structure and technology of the OR administration system in Estonia,
- assist in drafting the amendments to the Statute of the Customs Board,
- assist in preparing the manual for TOR administration,
- delivering training courses (2-3 day seminars in accounting and reporting of TOR).

Profile:
- University Degree
- Working experience in the area of Own Resources management in some of the MS related to the TOR at least 3 years
- Working experience in the area of Customs at least 5 years
- Fluent English

**STE 2 in VAT based OR (1 man-month, cost 17 800 EUR)**

Tasks:
• Assist in revising the VAT aspects of the draft regulation, which lays down the institutional structure and technology of the OR administration system in Estonia,
• assist in drafting the amendments to the Statute of the Tax Board,
• assist in preparing the manual for VAT administration,
• organising workshops for preparing the VAT statement and calculations for VAT-based own resources including WAR calculations,
• assist in preparing the VAT statement for the preceding year.

Profile:
• University Degree
• Working experience in the area of Own Resources management in some of the MS in VAT including WAR calculations aspects at least 3 years
• Fluent English

STE 3 in GNP (1 man-month, cost 17 800 EUR)

Tasks:
• Assist in revising the GNP aspects of the draft regulation, which lays down the institutional structure and technology of the OR administration system in Estonia,
• assist in drafting the amendments to the Statute of the Statistics Office,
• assist in preparing the manual for GNP administration,
• delivering training courses (2 – 3 day seminars in accounting and reporting of GNP).

Profile:
• University Degree
• Working experience in the area of Own Resources management in some of the MS related to the GNP at least 3 years
• Fluent English

STE 4 in macroeconomic modeling (2 man-months, cost 34 600 EUR)

Task:
• Prepare a robust model for forecasting the OR payments for Estonia for 1+3 years including the forecasting for TOR, VAT base and GNP based resource.

Profile:
• University Degree
• Fluent English

STE 5 in auditing (4 man-months, cost 68 200 EUR)

Tasks:
• Outline the control/audit procedure manual for collection of the OR by concerned institutions (Tax Board, Statistics Board, Customs Board, Internal Audit Department of the Ministry of Agriculture),
• outline the procedure manual for the systems based auditing for collection of European Communities’ OR for the Financial Control Department of the Ministry of Finance,
• Assist drafting the principal procedures manual for the Internal Audit Department (IAD) of the Ministry of Finance on segregation of duties and responsibilities between the bodies responsible for auditing the OR collection process on daily basis and IAD.
• Provide training for the control/audit matters on collection of OR.
• Special training must be provided for Custom services for on-the-spot auditing

Profile:
• University Degree
• 5 years working experience in the area of TOR and VAT management in some of the MS in control/audit aspects.
• Knowledge/experience in Customs.
• Familiarity with internal control/audit concept and IIA standards.
• Familiarity with more common internal control models in EU.
• Fluent English

*Study visits, 23 000 EUR*

2 study visits to the MS with separate Customs and VAT administrations in order to introduce the overall system of OR management in these MS (2 different MS, 2 days for 6 persons (2 Customs Board, 1 Tax Board, 3 Ministry of Finance).

2 study visits for the Customs Board for two persons, 3 days to the relevant authorities in the MS, who are responsible for 1) establishing, accounting and reporting on TOR, 2) controlling the TOR.

2- study visits for internal auditors from all concerned parts 6 persons each trip to get the best practical knowledge for every day work including planning, auditing and reporting requirements and experiences. The duration of one visit is 5 days. The Approach “learn by doing” has considered the most effective in auditing field.

1 study visit to the MS with 1 Statistical Office and 1 Ministry of Finance administration in order to introduce the methodology for calculating weighted average VAT rates (2 persons; 1 MS).

Selection procedure for participants of the study visits base on the responsible person referred in the inside-working plan in the twinning covenant.

**3.4.2 Contract 2: Service contract for software development (PHARE 150 000 EUR)**

Creation of a Common Interface, which enables reliable and timely exchange of information between the Ministry of Finance including:
• enabling to read and present the data on establishment of the Customs Duty and collection of the duties in EU required format. (Linkage between the ASYCUDA system and accountancy system). The programme should ensure the reliable data interchange also with State Treasury system (SAP system)
• enabling to present and update the VAT base and data about GNP on day-to day bases
**Explanation of the software development component**

<table>
<thead>
<tr>
<th>Activity</th>
<th>Investment support, €</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hardware devices</td>
<td>36,540</td>
</tr>
<tr>
<td>Software development and administration</td>
<td>163,460</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>200,000</strong></td>
</tr>
</tbody>
</table>

A feasibility study for this component has been carried out by the Ministry of Finances by October 25, 2002. The Budget of the common interface is based on the results of this feasibility study. A supplementary analysis of requirements and needs will be conducted before the start of the software development in the frames of contract 2.

### 3.5 Lessons learned:

Evaluation of previous projects of the Ministry of Finance shows a need to involve all authorities with essential know-how for the project into the project task force. Moreover, an organic team is more flexible to adapt with changes in external and internal conditions over the project lifetime. To keep and provide learned know-how during the project lifetime and afterward, it is useful to include into the team at least one back-up representative from relevant areas for the project. All named findings have been taken into account during the project preparations and will be followed during implementation in the future.

Another issue touched upon in the previous evaluations is the readiness of all system development components. In order to ensure such readiness for the own resources management, a working group involving functional experts and as well technical experts from the Ministry of Finance IT Department has been compiling a feasibility study for the software development component. It thus aimed at ensuring that Ministry of Finance bears the responsibility for the outcome.

In addition, recommendations of the DG Budget to improve the own resources management have been analysed and considered into the project design. As a result, the project has been designed to include expertise and study visits concerning in particular VAT and WAR calculations, setting up procedures for TOR accounts and improving the quality and reliability of GNP calculations, which has been highlighted as the fields where Estonia has to continue to make substantial efforts.

### 4. Institutional Framework

The beneficiaries from the project will be the Ministry of Finance, State Budget Department and Economic Analysis Department, Estonian Customs Board, Tax Board, Statistical Office, Internal Audit Department of the Ministry of Finance, Internal Audit Department of the Ministry of Agriculture, Financial Control Department of the Ministry of Finance and State Audit Office. According to the order of the Minister of Finance as of July 10, 2001 a financing/budgeting working group was established for conducting the EU negotiations. New members have been added to the working group to co-ordinate the activities of the related organisations.
For the description of the current institutional framework of the related organisations please see Annex 5. For an organogram of the own resources task force please see Annex 7.

Inside the Customs organisation drawing up the summary report of collected customs revenue and the balance is done in the Customs organisation at the level of the central administration, also the decisions about writing off liabilities. But the collection of payment amounts is monitored and when necessary, payment decisions for claiming the payment liabilities are done by the regional customs offices.

The development of the Common Interface will be a part of the Ministry of Finance overall IT system. An operator will be designed responsible for the IT system functioning.

5. Detailed Budget

<table>
<thead>
<tr>
<th>Phare Support (EUR)</th>
<th>National Co-financing</th>
<th>IFI</th>
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</tr>
</thead>
<tbody>
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<td>Investment Support</td>
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<td>22 500</td>
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<tr>
<td>Institution Building</td>
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<td>391900</td>
<td>391900</td>
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<tr>
<td>Total Phare (=I+IB)</td>
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<td></td>
<td>414 400</td>
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<table>
<thead>
<tr>
<th>Contract 1 Twinning package</th>
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<tbody>
<tr>
<td>Twinning covenant preparation</td>
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</tr>
<tr>
<td>PAA for 12 months</td>
<td></td>
<td></td>
<td>150 000</td>
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<td>PAA assistant</td>
<td>8 100</td>
<td>8 100</td>
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<td>8 100</td>
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<td>MS project leader</td>
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<td>29 600</td>
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<tr>
<td>STE 1 (VAT)</td>
<td>17 800</td>
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<tr>
<td>STE 2 (TOR)</td>
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<td>17 800</td>
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<td></td>
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<tr>
<td>STE 3 (GNP)</td>
<td></td>
<td>17 800</td>
<td>17 800</td>
<td></td>
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<tr>
<td>STE 4 (Modelling)</td>
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<td>34 600</td>
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<tr>
<td>Study tours</td>
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<tr>
<td>Final audit</td>
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</tr>
<tr>
<td>Contract 2. Service contract for software development</td>
<td>150 000</td>
<td>150 000</td>
<td>50 000</td>
<td>200 000</td>
</tr>
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<td>Total</td>
<td>541 900</td>
<td>541 900</td>
<td>72 500</td>
<td>614 400</td>
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National co-financing

<table>
<thead>
<tr>
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<th>2003</th>
<th>2004</th>
<th>Total</th>
</tr>
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<tbody>
<tr>
<td>State budget</td>
<td>27 800</td>
<td>44 700</td>
<td>72 500</td>
</tr>
<tr>
<td>Incl. International transportation*</td>
<td>7 800</td>
<td>14 700</td>
<td>22 500</td>
</tr>
<tr>
<td>Software development**</td>
<td>20 000</td>
<td>30 000</td>
<td>50 000</td>
</tr>
<tr>
<td>Total national co-financing</td>
<td>27 800</td>
<td>44 700</td>
<td>72 500</td>
</tr>
</tbody>
</table>

* Will be contracted as a parallel procurement
** Contract 2 will be contracted as a joint procurement, including 25 % of national co-financing.

The amounts for co-financing indicated in the table correspond to cash co-financing. In addition, in-kind contributions from the Estonian administration for a good implementation of the twinning/twinning light/technical assistance may be detailed in the twinning covenant/Terms of references/Technical specifications.
The co-financing expenses will be monitored by the beneficiary and the NAO. For the earmarked co-finance, a clear and verifiable set of costs will be provided. The beneficiary will define which budget lines are the sources for co-finance. Flow and Stock data on co-finance will be submitted quarterly for steering committees, twice a year to the Sector Monitoring Working Group.

The beneficiary together with the NAO commits to sound financial management and financial control.

National co-financing under the Twinning covenant\(^2\) will be used to cover the international flight costs. Ministry of Finance will also provide experts with requisite facilities for professional use free of charge (including office space, telephone, fax, photocopiers, computer facility and secretarial support). Ministry of Finance will also provide training facilities and copies of the training materials.

National co-financing under the service contract\(^3\) will be used as a part of financing the joint procurement.

6. **Implementation Arrangements**

6.1. **Implementing Agency**

The Implementing Agency is the CFCU (Central Finance and Contracting Unit) of the Ministry of Finance. The CFCU will be responsible for tendering and contracting and disbursement. The responsibility for project preparation, implementation and control will remain in the recipient institution.

The Programme Authorising Officer/PAO is:
Renaldo Mändmets  
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Tel: (+372)6 113 545  
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e-mail: renaldo.mandmets@fin.ee

The Programme Officer (PO) is  
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e-mail: andres.kuningas@fin.ee

The Project Manager  
Tiiu Tatjana Reinbusch  
Deputy Head of the State Budget Department in the Ministry of Finance  
Tel: (+372) 6 113 751  
Fax: (+372) 6 966 810  
e-mail: tiiu.reinbusch@fin.ee

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\(^2\) Expenditure by Economic Classification is reflected in the Annual state Budget under *Section 6, Title 9, Item 21*
The contact person for control/audit matters
Triin Tiedemann
Head of the State Budget Audit unit of the Financial Control Department
Tel: (+372) 6 113 586
Fax: (+372) 6 113 486
e-mail: triin.tiedemann@fin.ee

A Steering Committee will be set up to oversee the project implementation and to coordinating with other projects. The Steering Committee will meet once in a quarter and it will include representatives of Ministry of Finance, Ministry of Agriculture, the Tax Board, the Statistical Office, the Customs Board and the European Commission Delegation in Tallinn.

6.2. Twinning
The Beneficiary institution of the Twinning Covenant is Ministry of Finance. Estonian PAA counterpart will be
Mrs. Tiiu - Tatjana Reinbusch
Deputy Head of the State Budget Department
Phone: +372 6 113 751
e-mail: tiiu.reinbusch@fin.ee

6.3. Non-standard aspects
• No non-standard aspects are foreseen. The DIS Manual and Practical Guide will strictly be followed until EDIS accreditation.

6.4. Contracts
• Twinning Covenant - EUR 414 400
• Service contract for Software Development - EUR 200 000

7. Implementation Schedule

7.1. Start of tendering/call for proposals
• February 2003

7.2. Start of project activity
• September 2003

7.3. Project Completion
• September 2004

8. Equal Opportunity

During the implementation of the project there will be no discrimination on the grounds of race, sex, sexual orientation, mother tongue, religion, political or other opinion, national or social origin, birth or other status. Equal opportunities for women, men and minorities will be ensured by the Steering Committee during the implementation of the project. The Estonian laws and regulations concerning the equal opportunities for women, men and minorities will strictly be followed. Equal opportunity for men and
women to participate in the project will be measured by recording the experts and consultants employed.

9. Environment
N/A

10. Rates of return
N/A

11. Investment criteria

11.1. Catalytic effect:
• Phare support catalyses the fulfilment of the requirements set by the EC in the area of the European Communities’ own resources and will help Estonia to ensure the high capacity in the administration to manage the OR.

11.2. Co-financing:
• The total co-financing from the National State Budget is EUR 92 400. All costs of the Estonian public officials concerning the project will be covered from the Estonian State Budget.

11.3. Additionality:
• Phare funds will not replace other financiers.

11.4. Project readiness and Size:
• The feasibility study for the Common Interface have been completed by 25.10.2002. The detailed timetable for the creation of IT System will be confirmed by 01.05.2003.

11.5. Sustainability:
• Sustainability of the whole project: Ministry of Finance will ensure through its structures that the results of the projects are maintained after departure of the PAA.

• In order to ensure the sustainability of the IT Systems, operating costs will be financed by the Ministry of Finance. Ministry of Finance will take measures for staff development in order to benefit fully from the expertise and results gained during the implementation of this Phare project. All the knowledge gained during the project is addressed to the position. A substitute official from same institution will be used.

11.6. Compliance with state aids provisions
• Investment respects the State Aid provisions of the Europe Agreement.

12. Conditionality and sequencing

Sequencing
• The draft basic regulation of the Government of the Republic “Confirmation of the Statutes of the Ministry of Finance”, which provides legal basis for collection and reporting/informing about own resources will be prepared by 2Q 2003 for approval by the Government by the 3Q 2003.
Co-financing appropriations are budgeted in the Annual State Budget for 2003 and 2004.

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)
4. Reference to feasibility /pre-feasibility studies.
5. Current situation in division of responsibilities between the institutions involved in the future European Communities’ own resources implementation process.
6. List of relevant Laws and Regulations
7. Staff working on Own Resources and an organogram of the task force.
8. Work schedule for preparations of accession with the system of the European Communities’ own resources

2 The Riigikogu can neither cancel nor decrease the expenditures in the draft state budget, which are foreseen … or expenditures arising from the foreign contracts.
### Phare log frame

**LOGFRAME PLANNING MATRIX FOR**

<table>
<thead>
<tr>
<th>Project</th>
<th>Contracting period expires</th>
<th>Disbursement period expires</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management Capacity for European Communities’ Own Resources</td>
<td>30 April 2005</td>
<td>30 April 2006</td>
</tr>
<tr>
<td></td>
<td>Total budget: € 614 400</td>
<td>Phare budget: € 541 900</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Overall objective</th>
<th>Objectively verifiable indicators</th>
<th>Sources of Verification</th>
<th>Assumptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Readiness to participate in the EU Budgetary process as a full member achieved</td>
<td>EU recognition on accession progress and membership</td>
<td>Comprehensive monitoring report, about progress from relevant institutions of the EU</td>
<td></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>Capacity building to operate effectively managing the European Communities’ own resources established.</td>
<td>Management of the European Communities’ own resources take place according to the routine by December 31, 2003.</td>
<td>Project reports</td>
<td>Sufficient and well qualified and trained staff retained</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Adequate provision from state budget</td>
</tr>
</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. Draft regulation, which lays down institutional responsibilities and technologies revised and redrafted. Draft of Governmental Regulation will be presented to the Government by the end of the project.</td>
<td>• Draft regulation by December 31, 2003</td>
<td>• Riigi Teataja (<em>State Gazette</em>)&lt;br&gt;• Users’ recognition’s, &lt;br&gt;• project reports</td>
<td>Government accepts revised regulation and revised statutes&lt;br&gt;EU will provide advance info on changes in</td>
</tr>
</tbody>
</table>
2. Approved amendments to **statutes** of the MoF, the Statistical Office, the Tax and the Customs Boards revised and proposals presented to the responsible bodies;

3. **Common Interface** for electronic database systems in place to cover all needs for the European Communities’ OR management (collection, accounting, disbursement, reporting, auditing – for TOR, VAT and GNP);

4. **Manual(s)** developed and applied for TOR, VAT and GNP covering collection, accounting, disbursement, reporting, auditing;

5. **Human capacity** to manage European Communities’ OR in place and trained.

<table>
<thead>
<tr>
<th>Activities to reach results 1 and 2:</th>
<th>Means</th>
<th>Assumptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revising and redrafting draft regulation, which lays down institutional responsibilities and technologies and amending Statutes of MoF, SO, TB and CB</td>
<td>Twinsing contract by August 31, 2003</td>
<td><strong>414.400 €</strong></td>
</tr>
<tr>
<td>• Providing information on OR structures and procedures as applied in the Member States with separate tax and customs boards</td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Making recommendation regarding the draft regulation, which lays down the institutional structure and technology of the OR</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Twinning contract by August 31, 2003</td>
<td></td>
</tr>
<tr>
<td>• PAA for 12 months, generalist-type, with overall co-ordination experience of OR, to work on Basic Regulation and Statutes, manuals and in training</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
administration system in Estonia

- Assisting in revising and redrafting the draft regulation, which lays down the institutional structure and technology of the OR administration system in Estonia in the area of general design and overall management and co-ordination issues based also on detailed area specific advice given by the STE.
- Assisting in redrafting the detailed working plan for improving the implementation of the OR system development in Estonia based on experiences of other Member States.
- Assisting in drafting the basic principles of the financial control/audit mechanism for collection of OR in compliance with the EU requirements following the existing financial control system in Estonian Government Hierarchy

3) Electronic Systems
- Developing software
  *detailed analyses of the software based on the feasibility study (which has been identified gaps);
  *software designing;
  *programming;
- Applying
  *test-running
  *user’s training

<table>
<thead>
<tr>
<th>study trips</th>
<th>200,000€</th>
</tr>
</thead>
<tbody>
<tr>
<td>Software development contract signed by August 31, 2003</td>
<td></td>
</tr>
<tr>
<td>Supply and installation of hardware and software for the proper functioning of the common interface</td>
<td></td>
</tr>
</tbody>
</table>
4) Manual(s)
• Assisting in preparing the guidelines for the European Communities’ OR day-to-day management
• Assisting in outlining the procedure manuals for the European Communities’ OR collection in State Tax Board, Customs Board and State Statistics Board also in Internal Audit Department of the Ministry of Agriculture, and systems based audit manuals for Internal Audit Department of the MoF and Financial Control Department of the MoF.

5) HR/training (procedures and more)
• in TOR: approx. 24 officials dealing with reporting and accounting
• VAT approx. 8-10, from MoF, TB, CB, SO (WAR, VAT statement, forecasting)
• GNP, approximately 5 from MoF and Statistics Office (forecasting)
• Identification of further training needs in the area of OR
• Study visits for the respective persons in the Estonian administration

Twinning covenant by August 31, 2003
Manuals composed

Training visits in Member states relevant institutions
2 study visits to the MS with separate Customs and VAT administrations in order to introduce the overall system of OR management in these MS (2 different MS, 2 days for 6 persons (2 Customs Board, 1 Tax Board, 3 Ministry of Finance)).

2 study visits for the Customs Board for two persons, 3 days to the relevant authorities in the MS, who are responsible for 1) establishing, accounting and reporting on TOR, 2) controlling the TOR.

2- study visits for internal auditors from all concerned parts 6 persons each trip to get the best practical knowledge for every day work including planning.
auditing and reporting requirements and experiences. The duration of one visit is 5 days. The Approach “learn by doing” has considered the most effective in auditing field.  

1 study visit to the MS with 1 Statistical Office and 1 Ministry of Finance administration in order to introduce the methodology for calculating weighted average VAT rates (2 persons; 1 MS).

### Preconditions

a) The draft basic regulation of the Government of the Republic “Confirmation of the Statutes of the Ministry of Finance”, which provides legal basis for collection and reporting/informing about own resources will be prepared by 2Q 2003 for approving by the Government by the 3Q 2003.

b) Co-financing appropriations are budgeted in the annual State budget for 2003 and 2004\(^3\)

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\(^3\) The Riigikogu can neither cancel nor decrease the expenditures in the draft state budget, which are foreseen … or expenditures arising from the foreign contracts.
5. Time Implementation Chart

Project No:  
Project Title: Assistance to the MoF in preparing the administration of European Communities’ own resources and participation in the EU budgetary process

<table>
<thead>
<tr>
<th></th>
<th>2003</th>
<th>2004</th>
<th>2005</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contract 1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Twinning package</td>
<td>T   T   T   T   T   C   I   I   I   I   I   I</td>
<td>I   I   I   I   I   I   I   I   I   I   I   I</td>
<td></td>
</tr>
<tr>
<td>PAA for 12 months</td>
<td>I   I   I   I   I   I   I   I   I   I   I   I</td>
<td>I   I   I   I   I   I   I   I   I   I   I   I</td>
<td></td>
</tr>
<tr>
<td>PAA assistant</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>I   I   I   I   I   I   I   I   I   I   I   I</td>
<td>I   I   I   I   I   I   I   I   I   I   I   I</td>
<td></td>
</tr>
<tr>
<td>MS project leader</td>
<td>I   I   I   I   I   I   I   I   I   I   I   I</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Study tours and training seminars</td>
<td>I   I</td>
<td>I   I</td>
<td></td>
</tr>
<tr>
<td>STE</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>I   I   I   I   I   I   I   I   I   I   I   I</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contract 2</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service contract for Software development</td>
<td>T   T   T   T   T   T   C   I   I   I   I   I   I</td>
<td>I   I   I   I   I   I   I   I   I   I   I   I</td>
<td></td>
</tr>
</tbody>
</table>

ANNEX 2
ANNEX 3 A
Cumulative Contracting Schedule
Project No:  

**Project Title:** Assistance to the MoF in preparing the administration of European Communities’ own resources and participation in the EU budgetary process

<table>
<thead>
<tr>
<th>Contract 1</th>
<th>2003</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td>Twinning package</td>
<td>31.03 30.06 30.09 31.12</td>
<td>31.03 30.06 30.09 31.12</td>
</tr>
<tr>
<td>Contract 2</td>
<td>2003</td>
<td>2004</td>
</tr>
<tr>
<td>Service Contract for Software Development</td>
<td>31.03 30.06 30.09 31.12</td>
<td>31.03 30.06 30.09 31.12</td>
</tr>
<tr>
<td>TOTAL</td>
<td>2003</td>
<td>2004</td>
</tr>
<tr>
<td></td>
<td>541 900 541 900 541 900 541 900</td>
<td>541 900 541 900 541 900 541 900</td>
</tr>
</tbody>
</table>
**Annex 3B Cumulative Disbursement Schedule**

*Project No:*  
*Project Title:* Assistance to the MoF in preparing the administration of European Communities’ own resources and participation in the EU budgetary process

<table>
<thead>
<tr>
<th>Date</th>
<th>2003</th>
<th>2004</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>31.03</td>
<td>30.06</td>
</tr>
<tr>
<td>Contract 1</td>
<td>Twinning package</td>
<td>50 000</td>
</tr>
<tr>
<td>Contract 2</td>
<td>Service contract</td>
<td>50 000</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td>100 000</td>
</tr>
</tbody>
</table>
ANNEX 4
Reference to feasibility/pre-feasibility studies

As a fundamental part of the service contract for software development preparation of this project a feasibility study was carried out by the task force and IT department of Ministry of Finance by October 25, 2002.

The aim of the feasibility study was to analyse requirements and needs of the system and general design of the database as well as to assure the feasibility of the system, which ensures fluent data interchange between different levels of institutions and data keeping.

Database language will be English. All operations in the system will be recorded and kept in the system. Main processes in the system are submission of recurrent information, provision of operative information about European Communities’ own resources in Estonia and process of payment.

There are identified nine different types of reports that should be sent to the EC, which are conducted by two main institutions. Dividing those reports by types of own resources, the information system for VAT data collection should be improved. Moreover, databases of the State Treasury should be further developed as well to provide needed submission of information.

Analyses of the requirements and needs assures the feasibility to create required system. The general technological solution based on the analysis of the requirements is presented in the Figure.
Current situation in division of responsibilities between the institutions involved in the future European Communities’ Own Resources implementation process.

Establishment, collection, reporting and making available the European Communities’ own resources.

The Ministry of Finance is responsible for implementing the acquis of the Financial and Budgetary provisions Chapter, including the preparations for the Own Resources management.

Besides the State Budget Department of the Ministry of Finance the State Treasury as the responsible body for budget’ execution currently calculates the revenues and expenditures of the state budget according to the types of revenue as far as the European Communities’ own resources are concerned. Detailed analysis of return is held in the Customs Board and in the National Tax Board.

The Customs Board collects Customs Duty and VAT on imported goods. The National Tax Board collects VAT. The legal framework is designed in the Indirect Tax Division and Customs Division of the Tax Policy Department of the Ministry of Finance. The forecast of the VAT base is conducted in the Economic Analysis Department of the Ministry of Finance. They also report on the actual receipts of the VAT.

The registration of the VAT in the Tax Board is based on the VAT Act. Refunding of overpaid tax amounts is regulated by the “Rules for revenue accounting” approved by the Minister of Finance Regulation No. 91 of October 17, 2001 and the “Procedure for the planning of the amounts to be refunded and for the generation of payment orders” approved by the Director General of the Tax Board Order No. 80-p of December 28, 1999. According to the procedure, every Wednesday the Revenue Accounting Department of the Tax Board notifies about the daily amounts to be refunded the following week. The Revenue Accounting Department of the Tax Board plans the amounts to be refunded and generates the payment orders.

The Tax Board submits the summaries of the VAT returns to the Ministry of Finance and the Statistical Office by the 21st day of the second following month.

Adjustments to the VAT revenues and compensations to the intermediate base are the responsibility of Ministry of Finance. Statistical Office is responsible for the estimation of the weighted average rate of VAT.

The VAT base is currently forecast by a model based on macroeconomic indicators. In order to bring the model in line with all requirements of the European Union (or to develop a new model) and to increase the precision of the forecasts, meetings with MS experts in this area are needed for the specialists of the Ministry of Finance to familiarise them with methodologies used in Member States in this field. Also, expert advice from the Member States to develop and enhance the model are necessary. The
shortness of time series of macroeconomic indicators in the current model is due to short economic history of Estonia.

The responsibility for administrating the Traditional Own Resources is the responsibility of the **Customs Board**. Both the Customs Law in force and the new Customs Code release the goods for free circulation after the payment of the liabilities, proceeding from customs debt, or upon prolongation of the payment date, after submitting a security covering the customs debt. The customs declaration processing system ASYCUDA automatically checks the sufficiency of the security. In case of insufficient limit the Customs does not release the goods for free circulation. In the customs declaration processing system risk analysis is applied through the module MODSEL, where it is possible to draw up risk criteria both at the central and at local level.

The **Customs Board** reports on monthly bases to the **State Treasury** and to the Ministry of Finance about the customs duties, VAT, excises, fines and other receipts collected. The collected income from customs is transferred to the respective accounts in the State Treasury by the end of each working day.

The GNP is calculated by **Statistical Office** in near to compliance with ESA95 (European System of Accounts) standard. GNP compilation processes are closely monitored by the Commission (Eurostat). On a regular basis, Eurostat is also providing the technical assistance to improve the quality and exhaustiveness of GNP estimates in the Candidate Countries (incl. Estonia). In the context of the current project there is no need to deal with the technical issues of GNP calculation.

**Financial control**

The Estonian Government Internal Control system is being built up in accordance with internationally accepted standards. The Estonian government internal control system consists of a hierarchy of the government institutions where each of them has its own independent internal audit body responsible for auditing of its own institution. If this institution (mainly the Ministry or the County Government) has organizations under it or administered by it, the main office is also responsible for the co-ordination and guidance of the internal control/audit service in those organizations.

According to the **primary legislation** the Estonia Government of the Republic Act art. 92, (amended 07.06.2000) each government institution has to set up its own internal audit body. The head of the government institution - the Minister or the County Governor is personally responsible (see GRA art 49 and 84) for pursuance of the provisions of the GRA.

The **secondary legislation** – the Estonian Government Regulation No 329 (03.10.2000) stipulates the principles for carrying out internal audit in government agencies and state agencies administered by them. In other words all the government hierarchy is covered by the primary and secondary legislation and there is no future amendments foreseen into the legislation to ensure the working ability of the internal control and audit system.
IT System in the Ministry of Finance

The current IT system for executing the state budget is an Oracle based program in the State Treasury Department. The new program, which has been developed in the State Budget Department – SAP solution for composing the state budget – gives a possibility to give a complex and clear survey over the process of drafting and executing the state budget. The state budget execution is carried out by the State Treasury with the help of implementation of the e-treasury SAP solution.

The new SAP based system enables:
- budget preparation covering the detailed budget of the coming year and the general draft of the budget for following four years according to the international requirements;
- import/export data into other programs (MS Excel, MS Word) for further analysis.

State budget execution enables:
- assessment and monitoring systems for expedient usage of state funds from collection of taxes and other revenues to effecting expenditures and reporting;
- real-time monitoring of all state budget inflows and outflows as well as payments tracking;
- flexible reporting and analytical tools, ensuring limitless reporting capabilities through standard reports or custom made reports on monthly, quarterly and annual basis;
- possibility to include reports of local governments and other general government sector or public sector entities.
ANNEX 6

List of relevant laws and regulations


Government of the Republic Regulation from 3 October 2000 No 329
Staff working on Own Resources and an organogram of the task force

MINISTRY OF FINANCE

Financial Control Department
- 2 officials directly responsible

State Budget Department
- Leading of the working group (Deputy Head of the department)
- Overall co-ordination (full-time official)

State Treasury Department
- 2 officials directly responsible

Economic Analysis Department
- 2 officials directly responsible

Tax Policy Department
- 2 officials directly responsible

The Tax Board
- 2 officials directly responsible

The Customs Board
- 2 officials directly responsible

The State Statistics Office
- 2 officials directly responsible
# Work schedule for preparations of accession with the system of the European Communities’ own resources in Estonia

## 1. General questions

<table>
<thead>
<tr>
<th>No</th>
<th>Task</th>
<th>Reference</th>
<th>Executor</th>
<th>Responsible person</th>
<th>First date</th>
<th>Final date</th>
<th>Clarifications</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1</td>
<td>Opening an account in a commercial bank in accordance with the EU requirements: Informing the Commission and harmonising of requirements, Carrying out the invitation to the competitive tender and making a selection, Elaboration of the rules of procedure for administrating the bank account.</td>
<td>Q I.vi</td>
<td>MoF STD(^3), DoIR</td>
<td>Ulle Mathiesen</td>
<td>31.12.2003</td>
<td>Account should be opened in co-operation between STD and DoIR, which has an experience to open and administrate similar account. Exploitation of the account must be possible by the first working day following the date of accession to credit 1/12 of the membership fee referred for Estonia to this account. The EU shall debit the same account with structural resources and agricultural direct payments for Estonia.</td>
<td></td>
</tr>
</tbody>
</table>

\(^1\) Reference to the “Questionnaire concerning the ability to fulfil the administrative conditions in the area of the European Communities' own resources”.

\(^2\) For complete list of the members of the working group see list of the EU task force

\(^3\) Please see the abbreviations
| 1.3 | **Supplementation of statutes of executive agencies and structural units of the MoF.**  
To perform the collection, accounting, reporting and making available the EC’s own resources from Estonia compatible with requirements of the aquis communittare. | Q Lii | MoF, NCB, NTB, SSO | 02.05.2003 | 30.09.2003 | Committee on Own Resources (ACOR).  
Following departments of the MoF and offices of the governing area deal with the EU own resources: SBD, EAD, TPD as well as STD, NCB and SSO. |
| 1.3.1 | The Ministry of Finance. | | MoF:  
SBD  
EAD  
TPD  
STD | T.-T. Reinbusch, Tanel Steinberg, Reio Karilaid, Kadri Kukk, Ülle Mathiesen | 02.05.2003 | 30.09.2003 | The names and telephone/fax numbers as well as e-mail addresses of responsible persons will be sent to the DG BUDGET. |
| 1.3.2 | The National Customs Board  
Amendment of the Regulation No 69 of November 7, 1997 of the Minister of Finance “Confirmation of the Statutes of the National Customs Board”. | | NCB CD | Head of NCB CD | 02.05.2003 | 30.09.2003 | The names and telephone/fax numbers as well as e-mail addresses of responsible persons will be sent to the DG BUDGET. |
| 1.3.3 | The State Statistics Office  
Amendment of the Regulation No 3 of January 5, 2001 of the Minister of Finance “Confirmation of the Statutes of the State Statistics Office”. | | SSO | Peeter Leetmaa Andres Lauba | 02.05.2003 | 30.09.2003 | The names and telephone/fax numbers as well as e-mail addresses of responsible persons will be sent to the DG BUDGET. |
### 1.3.4 The National Tax Board
Amendment of the Regulation No 104 of December 9, 1999 of the Minister of Finance “Confirmation of the Statutes’ and Structures and Staff of the Servants of the National Tax Board and its Sub-offices”.

| NTB | Angela Tamm | 02.05.2003 | 30.09.2003 | The names and telephone/fax numbers as well as e-mail addresses of responsible persons will be sent to the DG BUDGET. |

### 1.4 Supplementation of job descriptions of officials.
To define activities of officials for collection, registration, reporting and making available the EC’s own in Estonia.

| Q Lii | MoF, NCB NTB, SSO | 30.11.2003 | The names and telephone/fax numbers as well as e-mail addresses of responsible persons will be sent to the DG BUDGET. |

### 1.4.1 The Ministry of Finance
Minister of Finance Directive “Amendment of the structure and staff of the servants of the Ministry of Finance”.

| MoF: SBD, EAD, TPD, STD | T.-T. Reinbusch, Tanel Steinberg, Reio Karilaid, Kadri Kukk, Ülle Mathiesen | 01.09.2003 | 28.11.2003 | The names and telephone/fax numbers as well as e-mail addresses of responsible persons will be sent to the DG BUDGET. |

### 1.4.2 The National Customs Board
The Directive on the alteration of the structure and staff of servants.

| NCB FD | Head of NCB FD | 01.09.2003 | 28.11.2003 | The names and telephone/fax numbers as well as e-mail addresses of responsible persons will be sent to the DG BUDGET. |

### 1.4.3 The State Statistics Office
Directive on the alteration of the structure and staff of servants.

| SSO | Peeter Leetmaa, Andres Lauba | 01.09.2003 | 28.11.2003 | The names and telephone/fax numbers as well as e-mail addresses of responsible persons will be sent to the DG BUDGET. |
| 1.4.4 | The National Tax Board Directive on the alteration of the structure and staff of servants. | NTB | Angela Tamm | 01.09.2003 | 28.11.2003 | The names and telephone/fax numbers as well as e-mail addresses of the responsible persons will be sent to the DG Budget. |
| 1.5 | Organising and developing the accounting system of the National Customs Board. To confirm with requirements of the EU (2003). | Q 1.14 | NCB CD | Head of NCB CD | 02.01.2003 | 31.12.2003 | TOR; VAT in co-operation with NTB in case of returning VAT. |
| 1.6 | Creation of the common interface of the electronic databases Carry out the feasibility study of the common interface; Confirm the specified schedule for creating the IT system | Q 1.iii | MoF DoIT | Margus Kreinin | 15.07.2002 | 30.10.2002 | 01.05.2003 | Workable transmission by electronic means will ensure operative movement of information between the EU institutions, Estonian representation in Brussels and ministries. After accession Estonia could use the electronic link to take directly part in the process of preparing the EU budget and protect Estonian interests/opinions. |
| 1.7 | Improvement and commissioning of the IT system | MoF DoIT | Margus Kreinin | 01.04.2003 | 31.10.2003 | According to the confirmed time-schedule |
| 1.8 | Preparing the full texts of the EU legislation (Financial/budgetary aquis) | MoF SBD | T.-T. Reinbusch | 01.07.2002 | 31.08.2002 | In co-operation with Estonian Legal Translation Centre and help of trainee |
## 2. TOR related questions

<table>
<thead>
<tr>
<th>No</th>
<th>Task</th>
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<th>Executor</th>
<th>Responsible person 2</th>
<th>First date</th>
<th>Final date</th>
<th>Clarifications</th>
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<tr>
<td>2.1</td>
<td>Preparing the draft regulation of the Government of the Republic &quot;The conditions and regulations of enacting the rules of procedure of collecting, accounting and informing about the (own) resources transferred to the general budget of the EU&quot;</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td>To prepare directive about the structure and the membership of the employees in need of to make reasoned proposal to the management to create structural unit to deal with questions of the EC’s traditional own resources and other own resources;</td>
</tr>
<tr>
<td></td>
<td>i. appoint responsible official(s)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Study visits into some Member State to examine existing rules of procedures should be considered.</td>
</tr>
<tr>
<td></td>
<td>ii. define their duties on the following subjects:</td>
<td>Q 1.8, Q 1.9, Q 1.10, Q 1.11</td>
<td>NCB RD 3</td>
<td>Head of NCB RD</td>
<td>02.06.2003</td>
<td>20.06.2003</td>
<td>Study visits into some Member State to examine existing rules of procedures should be considered.</td>
</tr>
<tr>
<td></td>
<td>a) Rules of the procedure for presenting the statements of “A” – “B” accounts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Study visits into some Member State to examine existing rules of procedures should be considered.</td>
</tr>
<tr>
<td></td>
<td>b) Informing about TOR</td>
<td>Q 1.13</td>
<td>NCB RD</td>
<td>Head of NCB RD</td>
<td>02.06.2003</td>
<td>20.06.2003</td>
<td>Study visits into some Member State to examine existing rules of procedures should be considered.</td>
</tr>
<tr>
<td></td>
<td>c) To develop the system to give the credit to the Commission</td>
<td>Q 1.15</td>
<td>MoF STD</td>
<td>Ulle Mathiesen</td>
<td></td>
<td></td>
<td>It is necessary to plan ear-marked amounts to the State Budget for bridge-over financing and other related expenses (interests, penalties)</td>
</tr>
<tr>
<td>2.2</td>
<td>To carry out simulation exercise concerning ASYCUDA and TARIC on the II half of 2003</td>
<td>Q 1.12</td>
<td>NCB CD</td>
<td>Head of NCB CD</td>
<td>01.10.2003</td>
<td>31.12.2003</td>
<td>Study visits into some Member State to examine existing rules of procedures should be considered.</td>
</tr>
</tbody>
</table>

1 Reference to the “Questionnaire concerning the ability to fulfil the administrative conditions in the area of the European Communities' own resources”.
2 For complete list of the members of the working group see list of the EU task force
3 Please see the abbreviations
2.3  **To elaborate rules of the procedure to ensure that the transmitting of Estonian TOR into the Commission’s account has been brought forward.**
Concerning the prepayments here and elsewhere the State Budget Department should to take care of the state budget to have a reserve (prepayments, guarantees and other special cases)

<table>
<thead>
<tr>
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<th>Executor</th>
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<th>Final date</th>
<th>Clarifications</th>
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<td>1.16</td>
<td>NCB RD</td>
<td>Head of NCB RD</td>
<td>01.07.2003</td>
<td><strong>30.09.2003</strong></td>
<td>Study visits into some Member State to examine existing rules of procedures should be considered</td>
</tr>
</tbody>
</table>

2.4  **To elaborate the draft manuals and rules of the procedure for collecting, registering and reporting TOR and making it available for the EU.**

<table>
<thead>
<tr>
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<th>Executor</th>
<th>Responsible person</th>
<th>First date</th>
<th>Final date</th>
<th>Clarifications</th>
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<tr>
<td></td>
<td>NCB RD</td>
<td>Head of NCB RD</td>
<td>02.05.2003</td>
<td><strong>30.09.2003</strong></td>
<td>Study visits into some Member State to examine existing rules of procedures should be considered</td>
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</table>

2.5  **To elaborate draft manuals and rules of procedure for forecasting TOR.**

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<th>Final date</th>
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<tr>
<td></td>
<td>MoF EAD</td>
<td>Lauri Õunmaa</td>
<td>02.05.2003</td>
<td><strong>30.09.2003</strong></td>
<td>Training organised by the EU and other assignments abroad</td>
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3. **VAT related questions**

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<th>Responsible person</th>
<th>First date</th>
<th>Final date</th>
<th>Clarifications</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1</td>
<td>To define the preparations pursuant to the regulation of the Government of the Republic &quot;The conditions and regulations of enacting the rules of procedure of collecting, accounting and informing about the (own) resources transferred to the general budget of the EU&quot; i.e. appoint the responsible official(s)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>30.06.2003</strong></td>
<td>Possible assignments abroad to examine rules of procedure in the Member States</td>
</tr>
</tbody>
</table>

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1. Reference to the “*Questionnaire concerning the ability to fulfil the administrative conditions in the area of the European Communities' own resources*”.
2. For complete list of the members of the working group see list of the EU task force.
### ii. define their duties on the following subjects

<p>| | | | | |</p>
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</thead>
<tbody>
<tr>
<td>a)</td>
<td>To elaborate the rules of procedure for recording the VAT-based resources in the accounts.</td>
<td>Q 4.1</td>
<td>MoF STD</td>
<td>Ulle Mathiesen</td>
</tr>
<tr>
<td>b)</td>
<td>To elaborate the rules of procedure for entering the VAT-based resources in the account in the name of the Commission</td>
<td>Q 4.2</td>
<td>MoF STD</td>
<td>Ulle Mathiesen</td>
</tr>
<tr>
<td>3.2.</td>
<td>To elaborate the rules of procedure for answering to Commissions possible inquiries for the calculation of the VAT base.</td>
<td>Q 2.6</td>
<td>MoF EAD</td>
<td>Katrin Lasn</td>
</tr>
<tr>
<td>3.3.</td>
<td>To elaborate the draft manuals and rules of procedure for forecasting the VAT base</td>
<td>MoF EAD, SSO</td>
<td>Katrin Lasn, Peeter Leetma</td>
<td>02.05.2003</td>
</tr>
<tr>
<td>3.4.</td>
<td>To elaborate the draft manuals and rules of procedure for compiling the VAT OR statement</td>
<td>MoF EAD</td>
<td>Katrin Lasn</td>
<td>02.05.2003</td>
</tr>
<tr>
<td>3.5.</td>
<td>To prepare a proposal to make derogation in subscription contract and defining necessary agreed derogation.</td>
<td>Q 2.2</td>
<td>SBD, TPD, EAD and SSO</td>
<td>T.-T. Reinbusch</td>
</tr>
<tr>
<td>3.5.1</td>
<td>To make a proposal to the Commission to make derogation in the subscription contract.</td>
<td>MoF SBD</td>
<td>T.-T. Reinbusch</td>
<td>01.11.2002</td>
</tr>
<tr>
<td>3.5.2</td>
<td>To define necessary agreed proposals in common VAT system.</td>
<td>MoF: EAD, TPD, SBD; SSO, NCB</td>
<td>Katrin Lasn</td>
<td>15.08.2002</td>
</tr>
</tbody>
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3 Please see the abbreviations
### 4. Questions related to the calculation of GNP

<table>
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<tr>
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<th>Task</th>
<th>Reference 1</th>
<th>Executor</th>
<th>Responsible person</th>
<th>First date</th>
<th>Final date</th>
<th>Clarifications</th>
</tr>
</thead>
</table>
| 4.1. | Preparations pursuant to regulation of the Government of the Republic "The conditions and regulations of enacting the rules of procedure of collecting, accounting and informing about the (own) resources transferred to the general budget of the EU"  
i. appoint the responsible official(s)  
ii. define their duties on the following subjects | Q 4.1 | MoF STD | Ülle Mathiesen | 30.06.2003 | In the case of need to make reasoned proposal to the management to create the structural unit dealing with GNP and other own resources (prepare directive about the structure and list of the employees) |
| a) | To elaborate the rules of procedure for recording the GNP-based resources in the accounts | Q 4.1 | MoF STD | Ülle Mathiesen | GNP calculation are performed by SSO and EAD |
| b) | To elaborate the rules of procedure for entering the GNP-based resources in the account in the name of the Commission | Q 4.2 | MoF STD | Ülle Mathiesen | GNP calculation are performed by SSO and EAD |
| 4.2 | To elaborate the draft manuals and rules of procedure for calculation of the GNP | SSO | Peeter Leetma | 02.05.2003 | 30.09.2003 | In principle the draft manual for calculating GNP is existing: |

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1. Reference to the “Questionnaire concerning the ability to fulfil the administrative conditions in the area of the European Communities' own resources”.
2. For complete list of the members of the working group see list of the EU task force.
3. Please see the abbreviations.
Andres Lauba

"DESCRIPTION OF THE SOURCES AND METHODS USED TO COMPILE NON-FINANCIAL NATIONAL ACCOUNTS", on what has been indicated in own resource implementation questionnaire. As a Member State Estonia should be make a more detailed document for the EU Commission (in Estonian and English) then the present version (119)

<table>
<thead>
<tr>
<th>No</th>
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<th>Clarifications</th>
</tr>
</thead>
<tbody>
<tr>
<td>4.3</td>
<td>To elaborate the draft manuals and rules of procedure for forecasting the GNP.</td>
<td>MoF EAD</td>
<td>Alvar Kangur</td>
<td>02.05.2003</td>
<td>30.09.2003</td>
<td></td>
<td>In co-operation with SSO, see item 4.2.</td>
</tr>
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</table>

5. Auditing related questions

<table>
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<th>Task</th>
<th>Reference</th>
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<th>Responsible person</th>
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<th>Final date</th>
<th>Clarifications</th>
</tr>
</thead>
<tbody>
<tr>
<td>5.1</td>
<td>To elaborate rules of procedure for carrying out audits in all agencies involved</td>
<td>Q 1.5</td>
<td>MoF FCD</td>
<td>Apo Oja</td>
<td>01.06.2002</td>
<td>31.12.2003</td>
<td>In co-operation between NCB, NTB, SSO and MoF internal audit entity</td>
</tr>
<tr>
<td>5.2</td>
<td>Training of the internal auditors of the involved agencies</td>
<td></td>
<td>MoF FCD</td>
<td>Apo Oja</td>
<td>01.06.2002</td>
<td>31.12.2003</td>
<td></td>
</tr>
</tbody>
</table>

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1 Reference to the “Questionnaire concerning the ability to fulfil the administrative conditions in the area of the European Communities' own resources”.
2 For complete list of the members of the working group see list of the EU task force
3 Please see the abbreviations
ABBREVIATIONS

**MoF** – Ministry of Finance

- **SBD** - State Budget Department
- **STD** - State Treasury Department
- **DoIR** - Department of International Relations
- **EAD** – Economic Analysis department
- **TPD** – Tax Policy Department
- **DoIT** – Department of Information Technology
- **FCD** – Financial Control department

**SSO** – State Statistic Office

**NTB** - National Tax Board

**NCB** – National Customs Board

- **CD** – Customs Department
- **FD** – Finance Division
- **RD** – Revenue Division
List of the EU task force in Estonia

<table>
<thead>
<tr>
<th>Name</th>
<th>Place of Work and Position</th>
<th>Telephone</th>
<th>E-mail</th>
</tr>
</thead>
<tbody>
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<td>Riika Toompalu</td>
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