1. Basic Information
1.1. CRIS number: 2002/000-580-01-01
1.2. Title: Strengthen Public Internal Financial Control
1.3. Sector: Financial Control - PIFC
1.4. Location: Poland

2. Objectives
2.1 Overall
To develop sound public internal financial control structures and systems and the overall strengthening of the administrative capacity of Polish bodies dealing with internal audit as well as financial management and control issues (Source: CONF-PL 32/00)

2.2. Immediate Objectives
The immediate objectives are to:
- Develop a central unit for co-ordination and harmonisation of the methodology for financial management and control as well as for internal audit throughout the government.
- Strengthen the functional capacity and independence of internal audit units in the public sector.
- Strengthen the administrative capacity of public internal financial control officials at all levels and the concept and practice of managerial accountability.
- Facilitate the progress in the implementation of the secondary legislation and national internal audit standards for public administration.
- Develop and implement the horizontal support and supervision systems and tools, including control and audit methodologies and tools, reference documentation and a human resources development framework.

2.3 Accession Partnership and NPAA Priorities
The Financial Control Chapter of the negotiating chapters has been provisionally closed. Poland will not have a transitional period so compliance with the full requirements of the Chapter will commence upon accession.

Effective Financial Control particularly independent Audit functions, is also required for the Chapter concerning Regional Policy and Structural Instruments and for the management of the EU Funds for EDIS and post-accession.

The NPPM 2001, the AP and the action plan for 2002 highlight the need to broaden and strengthen Public Internal Financial Management and Control.

The National Program for Preparations for Membership lists the following final objectives:
- Establishment of the internal Audit Functions within the public units in compliance with international standards,
- Creation in the institutions of EU funds disposal the sections of economic analyse of planned undertakings and ex-ante control of exemption (transfer to intermediaries and beneficiaries) from the funds by PAO; ideal solutions would be placing the section in the administrative-budgetary structure of certain institution with possibility of direct reporting to NAO,
- Creation in the organisational units of treasury control the level responsible for the control and certification of EU funds,
- Assurance of procedural and merits compatibility of certain financial controls (ex-ante and ex-post) with the standards adopted in the EU member states: the necessity of working out the instructions of control, in particular for the EU funds,
- Creation of information system listing the programs and projects financed from EU funds, their financial status, progress and implementation of assumed objectives.

Accession Partnership lists following actions as urgent matters:
- complete relevant secondary legislation at national and regional level;
- set up a central unit for co-ordination and harmonisation of the methodology for financial management and control as well as for internal audit throughout the government;
- set up internal audit/control units in spending centres.
- Introduce functional independence for internal auditors at both central and decentralised levels.
- Strengthen public internal financial control functions at all levels through enhancement of the administrative capacity.
- Strengthen the concept and practice of managerial accountability.

2.4 Contribution to the National Development Plan
The National Development Plan (NDP) provides as a high priority for development of Public Financial Internal Control. Specifically the project contributes to the achievement of the following NDP objectives:
- Development of the human resources within the Social and Economic Cohesion Policy,
- Strengthening the development capacity of the regions.
The NDP points out issues related to financial control as core elements of reorganised Phare programme.

2.5 Cross Border Impact (N/A)

3. Description
3.1. Background and justification
Reorganisation
Public Internal Financial Control (PIFC) system is currently undergoing radical changes to bring it into line with the standards of a Member State. A new section on “Financial management & control and internal audit in public budget organisations” has been added into the Public Finance Law. It entered into force starting from January 1, 2002, the whole PIFC is currently under construction in order to comply with it. The new legal provisions:
- provide for clear organisational structure, declare the accountability of the Head of Public Budgetary Organisation - PBO (Director General in case of Ministries) for financial management & control,
- introduce decentralised ex – ante control function,
- ensure functional independence for internal auditors,
- provide for the centralised nation-wide harmonisation and coordination for PIFC.
The Ministry of Finance (MoF) has developed a report on an 'Implementation Strategy for the System of Financial Control and Internal Audit in the Polish Public Administration' as a framework for the elaboration and implementation of the PIFC function in Poland.

Organisational arrangements
The MoF has overall responsibility for the proposed arrangements and every PBO covered by the new legal framework will communicate the implementation steps it has taken. It will be mandatory for every PBO (inc. Implementing Agencies) to set up an internal audit function (IAF) within its organisational structure. The Head of IAF will report directly to the highest management, who in turn shall safeguard his independence. IAF will be not involved in any operational activity of the organisation. It will serve as advisory service to the Head of PBO and giving him assurance that financial as well as other important management & control system are in place and operational.
It should be mentioned that many of PBOs (e.g. National Fund for Environmental Protection and Water Management) have had already internal Audit Functions. Thus under the new legal framework they will have to be adjusted in order to comply with the new requirements.

Staffing
Staffing is a responsibility of the Head of PBO, who nevertheless must comply with civil service regulations (if applicable). In terms of the number of staff in IAF there is no unique formula. Every PBO must self-assess its own capability and assign to this function adequate personnel but it is estimated that between 800 - 1000 posts are required.
Internal audit is a new phenomenon in Polish public sector and therefore at the present stage the qualification criteria for staff must be set at reasonable level. Therefore in the transitional period of three years taking up the post of internal auditor is preconditioned upon having a university degree and 1-year experience in auditing. In the course of this period auditors will be obliged to pass a special exam organised by the MoF – which also calls for training provided by the management as well as self study exercise.
Looking further to the future a cadre of auditors trained to international standards will be required to provide for sustainable development and to ensure effective operation of the audit services.

**Functional independence**

Functional independence is a key condition for a proper organisation of internal audit. The law in several aspects has acknowledged this statement. The general recognition is given in the internal audit definition, which defines it as independent and objective assurance activity. It also obliges the auditor to act in objective and independent manner and requires from the Head of PBO to ensure organisational independence of internal auditors. A practical safeguard of the independence is created by a required consent by the General Internal Auditor for internal auditor dismissal.

**Coordination and Harmonization**

General Internal Auditor (GIA) is a high civil servant with the position similar to the post of Director General. Its function has been designed in order to ensure a quality work of all IAFs across the public sector. Therefore his/her responsibilities concentrate on providing methodology, supporting services, raising awareness activity and coordination function. Annual audit plans are required to be submitted to the GIA, who in turn ensures the avoidance of audit duplication in different units. This may be carried out through the process of dialogue and consultation with Treasury Control, Supreme Audit Institution and other relevant organizations.

GIA has been also assigned with the task of informing the Council of Ministers on the current state of internal control and audit in public sector. Two mechanisms are provided in the law allowing for this task to be done. All IAF are obliged to hand over to him annual audit executive summaries and the quality of the works carried out by IAFs is reviewed through the quality assessment missions exercised under auspices of GIA.

Information to the Council of Ministers shall cover the general assessment of financial control and management systems, general review of IAFs functioning, major defaults and irregularities in the government administration as well as call for action (if necessary) to address detected shortcomings of systematic nature (legislative, policy initiatives). Broadly, the information aims to deliver to the Council of Ministers a reasonable assurance that financial control and management systems in place provide for sufficient safeguard of public monies.

The Central Harmonisation Unit will also provide a range of horizontal supporting services such as guidance, training, audit tools and materials.

**Secondary legislation**

The recent amendment to the Public Finance Act gives the power to the Minister of Finance to issue secondary legislation. There are three kinds of regulations to be issued:

1) “Audit methodology regulation” laying down the framework for planning (incl. risk assessment), execution and reporting of audit results (works on this regulation are well advanced – it should be issued by the end of June)

2) “Examination regulation” defining the specific examination structure and subject matter of the exam as well as the mode of selection of the Examination Board (it should be issued by the end of June)

3) “Threshold regulation” defining the local government organisations obligated to set up an internal audit function.

**Justification**

The project will directly support the objectives laid out in the National Accession Programme, Polish National Development Plan and Ministry of Finance Implementation Strategy of Financial Control and Internal Audit in Polish Public Administration (attached).

The Project also directly contributes to the development of the activities outlined in the Chapter 28 actions and monitoring reports.

The project will assist in facilitating the establishment or reorientation of internal audit units and internal inspection units, develop a cadre of trained personnel, and strengthen the Central Harmonisation Unit and ensure it can provide the support in terms of supervision and quality assurance, monitoring and coordination and the provision of training, guidance and tools. The general legal framework is already laid down but it needs necessary adjustments, which could come out during the implementation phase. Additionally there might be a need to make some amendments in other legal acts having impact on the application of the financial management & control as well as internal audit provisions.
The project will be also very beneficial to the implementation of the secondary legislation. Actions under activities i) will directly support “Examination regulation” while activities ii) will facilitate the application of the “Methodology regulation” in accordance with the international standards.

The project beneficiaries will be: internal audit functions as well as personnel involved in the financial management and control in all public sector spending units at the central and regional as well as local levels.

The success of the present project fully relies on the availability of funds coming from the flexible reserve within Phare 2001. It is planned to finance two contracts (total - 0.4 mln Euro), which would constitute a basis and preparation for the present project. These activities should be regarded as urgent actions. Their objectives are following:

i/ Development of Central Harmonisation Unit for Internal Audit (Contract 1 - TA)

- Develop an overall development plan for the PIFC services for use as a framework for the detailed implementation of the strategies specified in the Polish Implementation strategy report.
- Advise the Unit on establishment and effective functioning of the Central Harmonization Unit
- Provide independent advice to the General Internal Auditor (GIA) on the development and implementation methodologies for the Internal Audit Services in Poland.

ii/ Development of effective Internal Audit Services in Public Services (Contract 2 - TA)

- Elaborate a detailed development plan based on needs analysis, for the Internal Audit Services including solutions for 'model' structures and functions, staffing levels, and quality, resources.
- Provide technical assistance in the development of the Internal Audit Functions, focusing on key Ministries and Regional bodies including the dissemination of best practice.
- Assist in the development of the awareness of Internal Audit, of IA services establishment methods, the dissemination of best-practice, and the peer - exchange sharing of information and experiences by the provision of conferences, exchange visits within Poland and in carefully selected candidate countries and member States. Also the provision of resource materials on the 'model' and on the practical implementation of establishing Internal Audit Functions including the importance of functional independence.

3.2. Linked activities

The 2002 PFIC project links to the development of the management of EDIS, as effective Financial Control, particularly Independent Internal Audit function is an essential criteria for ex-ante control and development of Pre- Accession and Structural and Cohesion Funds Systems. The Phare 2002 PIFC project builds on the achievements of the Phare 1999 Financial Control Twinning projects, which has assisted in the preparatory work for PIFC including:

- Development of the legal Public Internal Financial Control Framework and Harmonisation
- Establishment of the National Public Internal Financial Control Central Harmonisation Unit
- Basic short-course training of PIFC personnel at all levels of government
- Provision of base-line studies and training materials

The Polish Government is supporting the programme of developing Public Internal Financial Control by the provision of logistical support and training and the sum of approximately Euro 12 million for additional staffing and for the Central Harmonisation Unit support equipment.

This project will be performed in co-operation with the Phare 2000, 2001 projects relating to the preparation of Regional and National Administration for Participation in the Structural Policy, and supporting programmes under the responsibility of the Ministry of Economy. Coordination of the activities of the other projects mentioned will be ensured within the Ministry of Finance.
### Support of the EU for creation of the financial control system - EU resources in Poland

<table>
<thead>
<tr>
<th>Programme</th>
<th>Total Phare</th>
<th>Objective</th>
<th>Planned date of completion of activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Phare 1997</td>
<td>0.5 M€</td>
<td>Creation of the basis for the system of monitoring of the EU grants (specification of requirements and phase 1 of IT system - for the centrally managed programmes)</td>
<td>31.12.2000</td>
</tr>
<tr>
<td>Phare 1998</td>
<td>0.7 M€</td>
<td>Support for the creation of legal bases of financial management of the pre-accession funds, including financial control</td>
<td>31.08.2001</td>
</tr>
<tr>
<td>Phare 1999</td>
<td>2.5 M€</td>
<td>Elaboration of ex-ante control procedure and ex-post control of EU funds Training for treasury control units and services of budgetary administrators involved in EU funds management</td>
<td>28.06.2002</td>
</tr>
<tr>
<td>Phare 2000</td>
<td>4 M€</td>
<td>Specification of rules of accounting for the Structural Funds at regional level – training for voievods’ services Extension of the monitoring system – inclusion of voievods Further training for treasury control services</td>
<td>03.10.2003</td>
</tr>
</tbody>
</table>

### 3.3. Results

The results of the project will be:

i/ Enhanced capacity of up to 800 staff in Internal Audit Services and a further 1000 persons in the Financial Management/control Sections to enforce the legal framework for Public Internal Financial Control and utilise its benefits. This should include:

- A cadre of 50 persons (maximum) at Certificate of Internal Audit (CIA) level or equivalent acting as trainers, facilitators, managers
- 800 staff (maximum) who have passed the Ministry of Finance Internal Audit exam (defined in the secondary legislation)
- 1000 (maximum) financial management personnel with an awareness of the requirements and benefits of internal audit.

ii/ Development of effective Internal Audit systems and support mechanism which should include:

- Legal framework fully developed
- Audit guidelines and tools
- Internet Information and Training facility: website operational and accessed by all persons Computer Assisted Training (CAT) training in operations and used by up to 1000 persons
- Exam curricula and training modules and systems and a suitable training programme
- Archiving and specialist software systems and materials
- Audit trail framework for the entire internal public financial control systems developed.
- Personnel with specialist skills to utilise and support the further development of the Internal Audit materials, tools and services.

### 3.4. Activities

The activities to attain the Results and Objectives are:

i/ **Training of Internal Audit and Financial Management Staff**

Activities will include:

- Develop a modular training programme combining theoretical and practical training leading to an exam before the Examination Board and certification as an internal auditor. The work will include preparation of training materials outlined below in point iv.
- Establish the full training programme for approximately 50 students to undertake CIA qualifications or equivalent, and undertake the initial pilot schemes, which will also train the trainers and work-practice mentors.
- Provide a training scheme for the basic MoF exam topics (as envisaged in the Examination Regulation) based on the modules developed for up to 800 designated Internal Audit personnel, work related support, and fora for peer-review and dialogue.
• Provide seminars for non-audit financial personnel to provide an appreciation of the key features of internal audit, the benefits to managers (quality assurance, improved effectiveness), and working with Auditors. The seminars will have core topics but will focus on the specific need of the target groups (up to 1000 persons) dependent on Management level.

• Provide 'stages' for selected personnel in the Central Harmonisation Unit and other key ministries and organisations. The personnel will undertake a mixture of work practice and linked short-courses in Member States, including Sweden, Netherlands, Denmark and Great Britain. Upon return from the stages the officers will provide the core support for guidance, training, work-practice mentoring and as managers or fast-track candidates.

• Provide work-related training and specialist support to personnel providing central or horizontal services and deliverables outlined in point four below. For example the guidance or training services in the Central Coordination Unit and other key resources bodies.

• Provide support for the development of the supervisory activities of the Coordination and Central Unit, particularly quality assurance

ii/ Establishment of Internal Audit support mechanism and systems

Activities will include:

• Support in the development of the full legal framework (necessary adjustment of the existing secondary legislation), including preparation of draft relevant supporting documentation, rules and legal reference manuals and advice on best-practice in the Polish context.

• Development of Audit guidelines and tools including the preparation of revised and expanded manuals, systems benchmarking, audit language packages, methodology, standards.

• Development of a training programmes course curricula with materials and presentation for the Internal Audit Services, including 'start-up' training packages for initial phase of developing I.A. Services and the establishment of a long-term programme for fully qualified Internal Auditors.

• Publishing, translation, printing and dissemination of hard and soft copies of materials including Manuals, Standards, Guidelines, Information and Training Materials including selected foreign books on audit and related topics.

• Development and initial maintenance of an internet website and platform for information on Audit Services and for the Public. The site will include a Computer Assisted Training programme to support the more normal forms of training and have links to office administration systems (below)

• Introduction and development of systems for management of reporting, archiving, quality assurance, and monitoring, supervision and coordination in compliance with the law and secondary legislation. This component may include the purchase and adaptation of special systems and platforms.

• The development of self-assessment and related systems for the introduction of improved Financial Management and Control functions within Public Finance departments.

• Provision of specialist training and support to ensure the effective introduction and sustainable utilization and further development of the materials, tools and services.

4 Institutional Framework

The Ministry of Finance, the institution responsible for the overall control over public spending, aims to establish an efficient system of financial control within the public administration. The financial control system within the administration in Poland at the present consists of the following elements:

− over-ministerial financial control inside administration made broadly in the entire administration (treasury control offices, supervised by the General Inspector for Treasury Control within the Ministry of Finance),
− inter-ministerial or regional inspections containing the element of ex-post financial control (within the spending ministry), whose organisation depends on the head of an appropriate ministry or organisation,
− regional audit chambers, supervised by the Prime Minister, auditing the activity of local self-government.
- Internal Audit functions being established from January 2002.
- Ex ante control over public expenditures in the spending centres, to be performed by budget authorising officers and chief public accountants. Their activities will be complemented by the addition of Internal Audit Functions.

The law on public finances stipulates the changes in the structure of budget discipline as a means of introducing broader discipline of public finances (covering all public resources, not only budgetary resources).

External control and audit of administration in Poland is made by the Supreme Chamber of Control - State control body subordinated to the Parliament.

The resources coming from grant foreign aid are a separate category of budgetary inflows in the state budget. They will be spent according to the same rules as budgetary resources i.e. they will be covered by public finances discipline and their use will be controlled by the treasury control system. The use of them will be analysed by the Supreme Chamber of Control every year.

**Institutional development:**

Our preparation for accession to the European Union entails need for certain institutional changes, which are being prepared and implemented partly before the actual accession. It is necessary to support the existing structures both at the central and regional levels and prepare them for the application of *acquis communautaire* in the sphere of financial control in order to ensure an effective use of EU funds by Poland.

The institutions benefiting from this project will be the Ministry of Finance (Central Harmonization Unit), Internal Audit Functions, departments involved in the financial management and control, at central and regional level.

**New institutional framework**

The project will lead to the expansion of the Public Internal Financial Control and regional and national government structures and lead them to modify their responsibilities and develop internal audit functions.

**5. Budget in M€**

<table>
<thead>
<tr>
<th>Financing PHARE</th>
<th>INV</th>
<th>IB</th>
<th>Total PHARE</th>
<th>National Co-financing</th>
<th>IFIs</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>TA Contract PIFC-Implementation of the detailed DevelopmentPlan</td>
<td>2.0</td>
<td>2.0</td>
<td>0.4</td>
<td>-</td>
<td>2.4</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>2.0</td>
<td>2.0</td>
<td>0.4</td>
<td>-</td>
<td>2.4</td>
<td></td>
</tr>
</tbody>
</table>

Co-financing is available.

**6. Implementation arrangements**

**6.1 Implementing Agency**

PAO: Krystyna Gurbiel, Undersecretary of State in the Office of the Committee for European Integration, Al. Ujazdowskie 9, 00 918 Warszawa; tel. 48 22 455 52 41

CFCU: Wojciech Paciorkiewicz, Director of the Foundation “Cooperation Fund” ul. Górnoslaska 4A, 00 444 Warszawa, tel. 48 22 622 84 64, fax: 48 22 622 72 11.

Central Financing and Contracting Unit shall be responsible for holding tenders, conclusion of contracts and effecting of payments. Ministry of Finance is responsible for the preparation, management and implementation of the project.

**6.2. Twinning n/a**

**6.3. Non - Standard aspect:** Practical Guide ISPA, Phare Sapard will be respected

**6.4. Contracts:** One contract - 2.4M€

**7. Implementation schedule**

Start of tendering: I Q 2003
Start of project activity: II Q 2003
Completion: IV Q 2004
8. Equal opportunity
In Poland sex law forbids discrimination. The only criteria for the participation in the project will be professionalism and experience.

9. Conditionality and sequencing
There are no policy, legal or institutional constraints to the implementation of this project. The activities under subprojects are linked and their performance depends on the timely completion of preceding activities within the project. The success of the project is also conditional on the continued effective implementation of financial control projects under Phare 1999.
### Wider objective

To develop a sound public internal financial control structures and systems and the overall strengthening of the administrative capacity of Polish bodies dealing with internal audit as well as financial management and control issues.

| European Commission recognising the system of financial control of EU fund flows to Poland as meeting the requirements imposed on member countries |
| Progress report on Poland's Application for Membership of the European Union |
| Continued involvement of the Polish government in the strengthening and adjustment of the financial control and management system to EU standards |

### Immediate objectives

- Develop a central unit for co-ordination and harmonisation of the methodology for financial management and control as well as for internal audit throughout the government.
- Strengthen the functional capacity and independence of internal audit units in the public sector.
- Strengthen the administrative capacity of public internal financial control officials at all levels and the concept and practice of managerial accountability.
- Facilitate the progress in the implementation of the secondary legislation and national internal audit standards for public administration.
- Develop and implement the horizontal support and supervision systems and tools, including control and audit methodologies and tools, reference documentation and a human resources development framework.

| Decreased divergence between PIFC in Poland and EU requirements. Existence of coherent Inter-Institutional IA strategy and plans. Enforcement structures and functions in relevant bodies in place |
| Reports by the Ministry of Finance. Reports from Ministries and Bodies to Ministry of Finance and Committee of European Integration |
| Successful completion of contracts financed from Phare 2001. Involvement of the Polish government in public financial management and control system to EU standards. Continuation of the Strategic decision by the government on the implementation of the target model of financial control in Poland |

### Outputs

- Enhanced capacity of up to 800 staff in Internal Audit Services and a further 1000 persons in the Financial Management/control Sections to enforce the legal framework for Public Internal Financial Control and utilise its benefits.
- Development of effective Internal Audit Systems and support mechanism including:-
  - Legal framework fully developed
  - Audit guidelines and tools.
  - Internet Information and CAT Training facility operational.
  - Exam curricula and training modules and systems
  - Specialist software systems in place
  - Audit trail for entire internal public financial control systems developed.
  - Personnel with specialist skills to utilise and support the further development of the Internal Audit materials, tools and services.

| Specific Institution Building plan for each sector in place and being implemented. Decreased divergence between current legalisation and final in terms of EU requirements. Good user satisfaction of IA and uptake of horizontal support services. |
| Annual Reports by the Ministry of Finance. NIK reports of IA function. Reports from IAFs to Ministry of Finance Project reports. Project Monitoring survey to ascertain user satisfaction and take up of services. |
| involvement of the Polish government in the strengthening and adjustment of the financial management and control system to EU standards, Strategic decision by the government on the implementation of the target model of financial control in Poland Timely implementation of Phare 1999 “Financial control” |
## Annex 1: LOGFRAME PLANNING MATRIX FOR THE PROJECT

**Project title:** 01.01 Strengthen PIFC

**Contracting deadline:** 30/11/04

**Payment deadline:** 30/11/05

**Total budget:** 2,4M€

**Phare contribution:** 2M€

### Activities

#### i/ Training of Internal Audit and Financial Management Staff
- Develop and implement a modular training programme combining theoretical and practical training leading to an examination and certification as an internal auditor.
- Provide seminars for non-audit financial personnel to provide an appreciation of internal audit, the benefits to managers.
- Provide ‘stages’ for selected personnel in the Central Harmonization Unit and other key ministries and organisations.
- Provide work-related training and specialist support to personnel in the Harmonization Unit and in Internal Audit Offices.

#### ii/ Development of effective materials, tools and services.
- Support in the development of the full legal framework.
- Development of Audit guidelines and tools including the preparation of revised and expanded manuals, standards, systems, benchmarking, audit language packages, methodology, standards.
- Development of training programmes course curricula and materials.
- Publishing, translation, printing and dissemination of hard and soft copies of materials.
- Development of an internet website and platform, CAT training programmes, and systems for management of reporting, monitoring, supervision and coordination and self assessment.
- Provision of specialist training and support to ensure the effective introduction and sustainable utilization and further development of the materials, tools and services.

### Means

- Documents prepared and distributed to the interested parties
- Number of staff trained, participating in exchanges
- Guidance provided
- Tools and systems operational

### P

- Project Reports
- Timely preparation and contracting of the Phare contracts
- Personnel willing to undertake training and management in full support of implementation of project
- Timely implementation of Phare 1999 “Financial control”

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### Annex 2 –3 : Implementation, contracting and disbursement schedules

**01.01 Strengthen PIFC**

<table>
<thead>
<tr>
<th>III’02</th>
<th>IV’02</th>
<th>I’03</th>
<th>II’03</th>
<th>III’03</th>
<th>IV’03</th>
<th>I 04</th>
<th>II 04</th>
<th>III 04</th>
<th>IV 04</th>
<th>Budget 2M€</th>
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<td>C/I</td>
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<td>I</td>
<td>I</td>
<td>I</td>
<td>I</td>
<td></td>
</tr>
</tbody>
</table>

**Implementation schedule**

| Contracting schedule | 2.00 |
| Disbursement schedule | 0.40 | 0.60 | 0.90 | 1.40 | 1.80 | 2.00 | 2.00 |

D = design of sub-projects - C = tendering and contracting - I = contract implementation and payment