

## Annex 2

### DETAILED IMPLEMENTATION CHART

#### Priority 1 “Completing the harmonisation of the tax legislation and strengthening the fiscal administration” – 2005 contract

Activities	2005												2006												2007												2008											
Calendar months	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D
Task 1.3 – Training and Info Campaign necessary to ensure successful introduction of the EU VAT acquis in Romania (AT) 12 months																																																
										D	D	D	D	D	D	D	C	C	C	C	C	C	C	C	C	C	C	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	

#### Priority 2 “Continuing the development of the legal framework and of the administrative capacity for the strengthening of the public finance management” – 2005 contracts

Activities	2005												2006												2007												2008													
Calendar months	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D		
Task 2.2 – Strengthening the capacity of the National Paying Authority to ensure a sound financial management for the Structural funds and Cohesion Funds (WT) – 15 months																																																		
Task 2.5 – Strengthening of the public internal audit function (TW) – 18 months																																																		
Task 2.7 – Strengthening the administrative capacity for ensuring the transparency and efficiency of the financial flows to and from the European Union budget (TW) – 24 months																																																		
Task 2.10 – Strengthening of the School of Public Finance (TW) – 18 months																																																		

**Priority 3 “Continuing the implementation of the IT strategy” – 2005 contracts**

Activities	2005												2006												2007												2008														
Calendar months	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D			
Task 3.1 – Development and implementation of new IT applications related to the optimisation of the business environment and taxpayers’ assistance – 12 months (TA)																																																			
											D	D	D	D	D	D	D	D	C	C	C	C	C	C	C	C	C	C	I	I	I	I	I	I	I	I	I	I	I	I	I										
Task 3.2 – Establishment and implementation of the IT structures regarding the administrative cooperation with the other Member States -VIES and SEED – EMCS phase 2 - 24 months (TA)																																																			
											D	D	D	D	D	C	C	C	C	C	C	C	C	C	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I					
Task 3.3 – Increasing the integration level of new IT and communication systems - 18 months (TA)																																																			
											D	D	D	D	D	C	C	C	C	C	C	C	C	C	C	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I						
Task 3.3 – Increasing the integration level of new IT and communication systems (INV)																																																			
											D	D	D	D	D	D	C	C	C	C	C	C	C	C	I	I	I	I	I																						
Task 3.4 – Interconnectivity with the National Customs Authority (TA) 18 months																																																			
											D	D	D	D	D	D	D	D	C	C	C	C	C	C	C	C	C	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I					
Task 3.5 – Enhancement of the integrated web environment in accordance to the EC specific customs systems and the national components (TA) – 24 months																																																			
											D	D	D	D	D	C	C	C	C	C	C	C	C	C	C	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I	I				

**Priority 4 “Improving the institutional capacity of the Romanian Court of Accounts” – 2005 contracts**

Activities	2005	2006	2007	
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Calendar months	D	J	F	M	A	M	J	J	A	S	O	N	D	J	F	M	A	M	J	J	A	S	O	N	D
Task 4.1 – Certification of the RCoA staff as international certified auditors (TA) 12 months																									
	D	D	D	D	D	D	C	C	C	I	I	I	I	I	I	I	I	I	I	I					
Task 4.2 – Improvement of the human resources management and the internal information flow of RCoA (INV)																									
	D	D	D	D	D	D	C	C	C	I	I	I	I												

Annex 2.1

## CONTRACTING AND DISBURSEMENT SCHEDULE BY QUARTER

### Priority 1 - Completing the harmonisation of the tax legislation and strengthening the fiscal administration

Phare 2005

Phare + National Co-financing (Meuro)

	31/03 2006	30/06 2006	30/09 2006	31/12 2006	31/03 2007	30/06 2007	30/09 2007	31/12 2007	31/03 2008	30/06 2008	30/09 2008	31/12 2008
	Q I	Q II	Q III	Q IV	Q I	Q II	Q III	Q IV	Q I	Q II	Q III	Q IV
<b>Task 1.3 – Training and Info Campaign necessary to ensure successful introduction of the EU VAT acquis in Romania (AT): 0.600 Meuro Phare</b>												
CONTRACTED					0.600							
DISBURSED						0.360	0.360	0.360	0.360	0.600		

### Priority 2 - Continuing the development of the legal framework and of the administrative capacity for the strengthening of the public finance management

Phare 2004

Phare + National Co-financing (Meuro)

	31/03 2006	30/06 2006	30/09 2006	31/12 2006	31/03 2007	30/06 2007	30/09 2007	31/12 2007	31/03 2008	30/06 2008	30/09 2008	31/12 2008
	Q I	Q II	Q III	Q IV	Q I	Q II	Q III	Q IV	Q I	Q II	Q III	Q IV
<b>Task 2.2 – Strengthening the capacity of the National Paying Authority to ensure a sound financial management for the Structural funds and Cohesion Funds (TW): 0.800 Meuro Phare</b>												
CONTRACTED				0.800								
DISBURSED				0.512	0.512	0.616	0.616	0.720	0.720	0.800		
<b>Task 2.5 Strengthening of the public internal audit function (TW) 0.800 Meuro Phare</b>												
CONTRACTED				0.800								
DISBURSED					0.640	0.640	0.640	0.720	0.720	0.720	0.800	
<b>Task 2.7 Strengthening the administrative capacity for ensuring the transparency and efficiency of the financial flows to and from the European Union budget (TW): 1.000 Meuro Phare</b>												
CONTRACTED			1.000									
DISBURSED				0.600	0.600	0.700	0.700	0.800	0.800	0.900	1.000	
<b>Task 2.10 Strengthening of the School of Public Finance (TW): 0.600 Meuro Phare</b>												
CONTRACTED			0.600									
DISBURSED				0.360	0.360	0.480	0.480	0.540	0.600			

**Priority 3 - Continuing the implementation of the IT strategy**  
**Phare 2004**

**Phare + National Co-financing (Meuro)**

	31/03 2006	30/06 2006	30/09 2006	31/12 2006	31/03 2007	30/06 2007	30/09 2007	31/12 2007	31/03 2008	30/06 2008	30/09 2008	31/12 2008
	Q I	Q II	Q III	Q IV	Q I	Q II	Q III	Q IV	Q I	Q II	Q III	Q IV
<b>Task 3.1 – Development and implementation of new IT applications related to the optimisation of the business environment and taxpayers’ assistance (TA- 2004): 2.000 Meuro Phare</b>												
CONTRACTED						2.000						
DISBURSED							1.200	1.350	1.500	1.650	1.800	2.000
<b>Task 3.2 – Establishment and implementation of the IT structures regarding the administrative cooperation with the other Member States -VIES and SEED (TA): 3.000 Meuro Phare</b>												
CONTRACTED				3.000								
DISBURSED					1.800	1.950	2.100	2.250	2.400	2.550	2.700	3.000
<b>Task 3.3 – Increasing the integration level of new IT and communication systems (TA- 2004): 1.400 Meuro Phare</b>												
CONTRACTED				1.400								
DISBURSED					0.840	0.924	1.008	1.092	1.176	1.260	1.400	
<b>Task 3.3 – Increasing the integration level of new IT and communication systems (INV- 2004): 19.200 Meuro Phare + 6.400 Meuro National Co-financing = 25.600 Meuro</b>												
CONTRACTED			25600									
DISBURSED				15360	15360	23040	25600					
<b>Task 3.4 Enhancement of IT interoperability between MoPF and National Customs Authority (TA – 2005): 0.800 MEURO</b>												
CONTRACTED						0.800						
DISBURSED							0.480	0.540	0.600	0.660	0.720	0.800

	31/03 2006	30/06 2006	30/09 2006	31/12 2006	31/03 2007	30/06 2007	30/09 2007	31/12 2007	31/03 2008	30/06 2008	30/09 2008	31/12 2008
	Q I	Q II	Q III	Q IV	Q I	Q II	Q III	Q IV	Q I	Q II	Q III	Q IV
<b>Task 3.5 Enhancement of the integrated web environment in accordance to the EC specific customs systems and the national components (TA – 2005): 0.700 MEURO</b>												
CONTRACTED				0.700								
DISBURSED					0.420	0.455	0.490	0.525	0.560	0.595	0.630	0.700

**Priority 4 - Improving the institutional capacity of the Romanian Court of Accounts**  
**Phare 2004**

**Phare + National Co-financing (Meuro)**

	31/03 2006	30/06 2006	30/09 2006	31/12 2006	31/03 2007	30/06 2007	30/09 2007	31/12 2007	31/03 2008	30/06 2008	30/09 2008	31/12 2008
	Q I	Q II	Q III	Q IV	Q I	Q II	Q III	Q IV	Q I	Q II	Q III	Q IV
<b>Task 4.3 – Certification of the RCoA staff as international certified auditors (TA): 1.000 Meuro Phare</b>												
CONTRACTED			1.000									
DISBURSED				0.480	0.566	0.652	0.738	0.824	0.910	0.996	1.000	
<b>Task 4.4 – Improvement of the human resources management and the internal information flow of RCoA (INV): 4.000 Meuro Phare + 1.330 Meuro National Co-financing = 5.330 Meuro</b>												
CONTRACTED			5.330									
DISBURSED				5.330								

