

**Standard Summary Project Fiche
IPA Decentralised National Programmes**

Project number: TR 07 02 09
TWINNING NO: TR 07 IB FI 02

1. Basic information

1.1 CRIS Number:

1.2 Title: - *“Strengthening the Public Financial Management and Control System in Turkey”*

1.3 Sector: Financial Control

1.4 Location: Turkey, Ankara

1.5 Implementing Agency:

The Central Finance and Contracts Unit (CFCU) will be Implementing Agency and will be responsible for all procedural aspects of the tendering process, contracting matters and financial management, including payment of project activities.

The Head of the CFCU will act as Programme Authorizing Officer:

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1.6 Beneficiary (including details of SPO)

Main Beneficiary: Ministry of Finance, Directorate General of Budget and Fiscal Control as a Central Harmonisation Unit for Financial Management and Control

Pilot Institutions: Strategy Development Units of Prime Ministry, Undersecretariat of Treasury, State Planning Organisation and Ministry of Finance

SPO:

M. Sait ARCAĞÖK

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1.7 Overall cost: € 1800000

1.8 EU contribution: € 1800000

1.9 Final date for contracting: 2 years after the signature of the Financing Agreement

1.10 Final date for execution of contracts: 4 years after the signature of the Financing Agreement

1.11 Final date for disbursements: 5 years after the signature of the Financing Agreement

2. Overall Objective and Project Purpose

2.1 Overall Objective:

Strengthening the public internal control system by increasing efficiency and effectiveness of financial management and control implementation in Turkey.

2.2 Project purpose:

Strengthening the implementation of FMC system with an aim to develop best internal control practices in Turkey, particularly developing the capacity of CHU for FMC and achieving full implementation of FMC operations in the Strategy Development Units (SDU) of pilot institutions to further disseminate the best practices throughout the public sector.

2.3 Link with AP/NPAA / EP/ SAA

This project proposal is linked to the priority areas for Turkey's membership preparation, as underlined in the Revised Accession Partnership (the RAP) and the National Programme for the Adoption of the Acquis (NPAA). Both documents recognize the importance of strengthening the financial control functions of Turkish administration:

Accession Partnership 2005 (*Short-term*)

Financial control

“Ensure the timely implementation of the Law on Public Financial Management and Control.”

National Programme for the Adoption of the Acquis (NPAA) 2003

Financial Control

“PRIORITY 28.1. Adoption of the public internal financial control legislation in accordance with international control and audit standards and EU practices”

2.4 Link with MIPD

In the draft MIPD, under title 2.2.5 Public Administration, it is stated that:

“Objectives:

- i. Facilitate further reform and strengthening of civil service and public administrations' capacities for efficient and effective reform implementation
- ii. Contribute to transposition, implementation and enforcement of EU legislation”....

Expected Results

- i. Improved efficiency and effectiveness of public administrations;
- ii. Greater competence and awareness among beneficiary officials on how to implement EU Acquis.....

Proposed Activities:

- i. Provide advice and consultancy services, particularly in the areas of:, financial control and external audit,.....”

2.5 Link with National Development Plan (where applicable)

Not applicable

2.6 Link with national/ sectoral investment plans (where applicable)

Not applicable

3. Description of project

3.1 Background and justification:

With the Law no. 5018 on Public Financial Management and Control (PFMC) a new financial management and control system was introduced in Turkey. It provides for a new public internal financial control system to be established; the scope of the central budget law is increased, a new medium term expenditure framework has been developed, strategic planning, performance based budgeting and performance audit systems have been developed, internal and external audit mechanisms has been established, some of the authorities of Ministry of Finance, including the ex-ante financial control power has been delegated to line ministries.

The new PIFC system which started to operate fully as of 1 January 2006 is based on the principle of managerial accountability.

Internal control system as regulated by Law No. 5018 aims to ensure:

- Effective, economic and efficient management of public revenues, expenditures, assets and liabilities,
- Proper functioning of public administrations in line with laws and other legislation,
- Prevention of irregularity and fraud in all financial decisions and transactions,

- Regular, timely and reliable reporting and acquisition of information for decision making and monitoring,
- Prevention of the misuse and waste, as well as safeguard assets against losses.

In order to provide the implementation of the new financial management and control approach, the General Directorate of Budget and Fiscal Control of the Ministry of Finance, as the Central Harmonization Unit for Financial Management and Control (CHU for FMC), is responsible for developing guidelines, standards and methods for financial management and control system. Furthermore, strategy development units, which perform the functions of financial services and ex-ante financial control, inter alia their other functions in each public administration, are responsible for fulfilling the requirements of the new financial management and control system.

Internal control standards are to be defined and published by the CHU for FMC. The Strategy Development Units within the administrations are obliged to abide by and fulfill these standards in all their financial and non-financial transactions. Public administrations are authorised to develop all kinds of internal methods, processes and transactions provided that they are in line with the internal control standards.

Since 2004, most of the implementing regulations for financial management and control (FMC) have been adopted and strategy development units have been established within each public administration. The legislation published about financial management and control are:

- 1- Law no. 5436 Amending the Law on Public Financial Management and Financial Control and Some Laws and Decree Laws,
- 2- Regulation on the Legislation on Working Procedures and Principles of Strategy Development Units,
- 3- Procedures and Principles of Internal Control and Ex-ante Financial Control,
- 4- By-law on The Preparation of Accountability Reports of Public Administrations,
- 5- General Communique on Authorising Officers Serial Number 1,
- 6- General Communique on Authorising Officers Serial Number 2.

However, there is still a need for some tertiary regulations like FMC manuals, to be prepared by CHU for FMC in order to streamline the FMC practices.

After the opening of accession negotiations, two screening meetings on Chapter “Financial Control” were held in May and June 2006 in Brussels. Screening report prepared by the Commission states that *“The implementation capacity of the Central Harmonisation Units for Financial Management and Control and Internal Audit will have to be kept at levels in such a way that they can carry out their responsibilities adequately and timely.”*

In October 2006, DG Budget performed a fact-finding mission to Ankara to assess the progress and directions in the field of PIFC as well as External Audit. The related conclusions and recommendations from the mission report are as follows:

“...The definitions of Financial Management and Control systems (with particular attention to the concept of ex ante control) will be revised and brought into line with international standards.

...Explain the differences for the roles and responsibilities of the CHUs for IA and FMC;

....Clarify the need to avoid overlap of functions between CHUs and the SDUs.”

The Regular Report for 2006 on Chapter 32 “Financial Control” includes that:

“... Turkey enacted some of the implementing legislation of the Public Financial Management and Control Law, that is to be fully operational by the end of 2007. The process of establishing the strategy development units as well as the appointment of personnel have started. Most secondary legislation has been adopted, but its implementation is incomplete.

Also, in the “Turkey: Public Expenditure Management System Assessment June 2006”, Report prepared by SIGMA; it is mentioned that:

..... “The fact that a modern internal control system and internal audit have not yet been fully established presents risks, particularly when responsibilities are transferred from the MoF to line ministries”.....

“....As a short-term measure, organisational arrangements for managing the reform need to be clarified and strengthened, and a training strategy should be prepared. The administrative capacity of the Strategic Development Units in central agencies and line ministries and of the corresponding network should be developed...”

Upon all these remarks, Ministry of Finance perceives following as the main difficulties in the implementation of the new FMC system: The need for raising top managers’ awareness of the new system and of the significance and roles of SDUs; for strengthening the relationship between CHU and SDUs by sharing information and experiences and by setting up a sound communication network to overcome implementation problems; and for training managers and staff of CHU for FMC and of SDUs on the concepts of new FMC system.

In this respect, an adequate gap analysis of the current situation stating all the weaknesses and strengths of the new FMC system should be performed. In line with the directions of the gap analysis, a road map for future strategy and actions should be set up and implemented with the support of various training facilities both for CHU for FMC and SDU’s in the line ministries/agencies.

3.2 Assessment of project impact, catalytic effect, sustainability and cross border impact (where applicable)

Project impact

The project will serve the priorities highlighted both in the AP and NPAA and other reports prepared by EU Commission and SIGMA and will lead to further alignment with EU practices by analyzing current internal control system and strengthen the implementation capacity in Turkey.

Catalytic effect

The systems and measures established on the basis of the activities of this project will form a basis for countrywide implementation of the public internal control strategy. Furthermore, outputs to be produced by this project will lead to establishment and operation of necessary structures and instruments for the full FMC implementation in line with the international standards and EU best practices.

Sustainability

The project covers capacity building, model development and pilot implementation for establishing functioning systems and in line with the EU Acquis and international best practices. Training for trainers activities will contribute to sustainability of the project purpose.

Cross border impact: (where applicable)

Not applicable

3.3 Results and measurable indicators

Result 1: A roadmap for FMC system is developed and disseminated.

Objectively verifiable indicators are:

- Gap analysis report prepared by the end of second month
- Action Plan prepared by the end of third month
- A half-day seminar organised for app. 25 participants for the introduction of new concepts of internal control and action plan for FMC system to the top managers of the pilot institutions by the end of fourth month
- One-day conference for app. 100 participants organised for the introduction of the new concepts of internal control and action plan for FMC system to the authorising officers and managers of the pilot institutions by the end of fourth month

Result 2: Administrative Capacity of the MoF (CHU for FMC) and pilot SDUs for the effective implementation of financial management and control system is strengthened.

Objectively verifiable indicators are:

- General training on internal control implementation given to app. 50 staff of CHU for FMC and SDUs by the end of sixth month
- Specific training on quality assurance and risk assessment given to app. 20 staff of CHU for FMC by the end of sixth month
- Model training programmes and training materials for future trainers on internal control applications (including risk assessment/management, formalisation of procedures, monitoring, quality approach of the FMC etc.) delivered by experts of the Member state by the end of seventh month

- Training for trainers on delivery of training programmes given to app. 20 staff of CHU for FMC and SDUs by the end of tenth month
- 3 one-month-internships for the staff of CHU for FMC and of pilot institutions in different Member States performed by the end of thirteenth month
- 5 one-week study visits to different Member States for each to observe general internal control practices and relationship between CHU for FMC (or any other corresponding unit/organization) and spending agencies (their financial services and control units) by the end of fifteenth month

Result 3: FMC tertiary regulations are developed and a pilot study in each pilot SDU is performed.

Objectively verifiable indicators are:

- FMC manual, including methodology of risk assessment prepared by the end of twentieth month
- Quality assurance programme prepared by the end of twentieth month
- Internal control applications and internal control evaluation reports developed for all pilot SDUs by the end of twenty-fourth month

3.4 Activities

Component 1- Developing and disseminating a roadmap for the FMC system

Activity 1.1 Performing a gap analysis on the current implementing legislation and institutional framework of FMC system and on this basis drafting an action plan for a future direction

Means: Gap analysis and action plan together with the staff of CHU for FMC

Activity 1.2 Introduction of the new concepts of internal control and action plan for FMC system to the top managers of the pilot institutions

Means: Half-day seminar for app. 25 participants

Activity 1.3 Introduction of the new concepts of internal control and action plan for FMC system to the authorising officers and managers of the pilot institutions

Means: One-day conference for app 100 participants

Component 2- Developing administrative capacity of the CHU for FMC in the Ministry of Finance and pilot SDUs concerning new FMC system through trainings, internship and study visits

Activity 2.1 Providing a general training on internal control concepts and its implementation for staff of the CHU for FMC and of SDUs of pilot institutions

Means: A three-day training seminar for app. 50 participants

Activity 2.2 Providing specific training for CHU for FMC on internal control quality assurance and risk assessment/management

Means: A five-day training seminar for app. 20 participants

Activity 2.3 Development of the model training programmes and training materials for future trainers on internal control applications (including risk assessment/management, formalisation of procedures, monitoring, quality approach of the FMC etc.)

Means: A five-day seminar with the staff of CHU for FMC

Activity 2.4 Providing training for trainers from CHU for FMC and pilot institutions on delivery of training programmes.

Means: A five-day training seminar to app. 20 participants

Activity 2.5 Providing 3 one-month-internships for the staff of CHU for FMC and of pilot institutions in different Member States for each with active involvement in the financial management and control processes

Means: 18 participants divided into three groups (6 experts from CHU for FMC, 12 experts from pilot SDUs)

Activity 2.6 Providing 5 one-week study visits to different Member States for each to observe general internal control practices and relationship between CHU for FMC (or any other corresponding unit/organization) and spending agencies (their financial services and control units)

Means: 30 participants divided into five groups (2 experts from CHU for FMC, 4 experts from pilot SDUs for each study visit)

Component 3 –Developing FMC tertiary regulations

Activity 3.1 Preparation of FMC manual, including methodology of risk assessment.

Means: Three five-day seminars with the staff of CHU for FMC

Activity 3.2 Preparation of quality assurance programme in order to harmonise and coordinate FMC system

Means: Two five-day seminars with the staff of CHU for FMC

Activity 3.3 Assistance to all pilot Strategy Development Units for development of internal control applications and internal control evaluation reports

Means: Five-day pilot study for each pilot SDU (4 pilots)

3.5 Conditionality and sequencing:

None

3.6 Linked activities

a. TR 0302.04-“Alignment of the Turkish Internal Financial Control System with International Standards and EU Practices” Project

The beneficiary of this project which took part in the 2003 Pre-Accession Financial Assistance Programme was the General Directorate of Budget and Fiscal Control, Ministry of Finance. The project composed of two components, Twinning and Supply. Twinning Partner of the project was Ministry of Economy, Finance and Industry; Republic of France. The Purpose of the project was to assist the Government of Turkey in establishing an efficient and effective public internal financial control (PIFC) system based upon international standards and EU practices.

The project activities have been organized with a purpose to analyse PIFC legal framework, to establish PIFC institutional structures, to draft PIFC implementing regulations, to develop and deliver PIFC training and to assist MoF to develop an IT Strategy for Internal Audit (CAATs).

Twinning component has been finalized in December 2006 and supply component will be finalized this year.

b. MATRA/PSO- “Strengthening the Budget Planning and Preparation Process” Project

The beneficiary of the project is the Directorate General of Budget and Fiscal Control, Ministry of Finance and the counterpart is the Dutch Ministry of Finance. This project started in 2004 and later extended to 2008. It has been named as “Strengthening the Budget and Internal Control Process” since 2007.

The purpose of the project is to strengthen the legal and institutional structure of DG Budget and Fiscal Control regarding budget preparation and planning process in order to increase the efficiency of budget policy and ensure compliance with EU Acquis.

So far many seminars and workshops have been held on the topics of multi-year budgeting, performance based budgeting, strengthening the relationship between spending units and the MoF. Also, training programmes in the area of public financial management are being organized for the heads and staff of SDUs .

c. Cooperation with OECD-SIGMA

Since 2004, many working meetings have been held with OECD-SIGMA missions in the area of public expenditure management. In this context, the report titled “Turkey: Public Expenditure Management System Assessment Report June 2006” was drafted by OECD-SIGMA. Evaluation and recommendations of OECD-SIGMA have been taken into consideration in the preparation of the legislation on public financial management and control and guiding the implementation.

3.7 Lessons learned

During the implementation of the above-mentioned projects, the following lessons were learned:

- The scope of the project should be specific and the duration should be determined accordingly.
- The continuity of the project staff both in Member State and Beneficiary Country should be ensured and adequate number of staff should be involved in project activities.
- The experience and quality of the RTA, key and short-term experts on the subject are of crucial importance for the success of the project since their experience should be directly related to project activities.
- RTA should have good communication and coordination skills.
- The key experts should provide necessary documentation before and after each activity.

4. Indicative Budget (amounts in €)

	TOTAL PUBLIC COST	SOURCES OF FUNDING									
		EU CONTRIBUTION				NATIONAL PUBLIC CONTRIBUTION					PRIVATE
		Total	% *	IB	INV	Total	Type of cofinancing (J/P)**	% *	Central	Regional	IFIs
Activities											
Activity 1											
contract 1. Twinning Contract	1800000	1800000	100	1800.000							
TOTAL	1800000	1800000	100	1800.000							

** compulsory for INV (minimum of 25 % of total EU + national public contribution) : Joint cofinancing (J) as the rule, parallel co financing (P) per exception

* expressed in % of the Total Public Cost

Details can be found in Annex 5

5. Indicative Implementation Schedule (periods broken down per quarter)

Contracts	Start of Tendering	Signature of contract	Contract Completion*
Contract 1. Twinning Contract	Q 1 2008	Q 4 2008	Q 4 2010
.....			

Duration of the project: 24 months

* Contract completion is understood as final date of project activities, which cannot be later than 4 years after signature of Financing Agreement.

6. Cross cutting issues (where applicable)

6.1 Equal Opportunity

Ministry of Finance is an equal opportunity employer. Selection of staff and other personnel to work on the projects will be based on objective assessments of qualification and experience, without regard to gender. Therefore, equal opportunities for women and men will be guaranteed.

6.2 Environment

Not applicable

6.3 Minority and vulnerable groups

According to the Turkish Constitutional System, the word ‘minorities’ encompasses only groups of persons defined and recognized as such on the basis of multilateral or bilateral instruments to which Turkey is a party. This project has no negative impact on minority and vulnerable groups.

ANNEXES

- 1- Log frame in Standard Format
- 2- Amounts contracted and Disbursed per Quarter over the full duration of Programme
- 3- Reference to institutional framework
- 4- Reference to laws, regulations and strategic documents:
 - a. Reference list of relevant laws and regulations
 - b. Reference to AP /NPAA / EP / SAA
 - c. Reference to MIPD
 - d. Reference to National Development Plan
 - e. Reference to national / sector investment plans
- 5- Details per EU funded contract (*) where applicable:

For *TA contracts*: account of tasks expected from the contractor

For *twinning covenants*: account of tasks expected from the team leader, resident twinning advisor and short term experts are

For *grants schemes*: account of components of the schemes

For *investment contracts*: reference list of feasibility study as well as technical specifications and cost price schedule + section to be filled in on investment criteria (**)

For *works contracts*: reference list of feasibility study for the *constructing works* part of the contract as well as a section on investment criteria (**); account of services to be carried out for the *service part* of the contract

(*) non standard aspects (in case of derogation to PRAG) also to be specified

(**) section on investment criteria (applicable to all infrastructure contracts and constructing works):

- Rate of return
- Co-financing
- compliance with state aids provisions
- Ownership of assets (current and after project completion)

ANNEX 1: Logical framework matrix in standard format-

LOGFRAME PLANNING MATRIX FOR Project Fiche		Programme name and number: Strengthening the implementation of Financial Management and Control System with a view to develop best public internal control practices in Turkey	
		Contracting period expires : 2 years after the signing of the Financing Agreement	
			Total budget: €1,800,000
Overall objective	Objectively verifiable indicators	Sources of Verification	
Strengthening the public internal control system by increasing efficiency and effectiveness of financial management and control (FMC) implementation in Turkey	<ul style="list-style-type: none"> Line ministries perform effective and efficient internal control by the time of accession Institutional and legal capacity strengthened with regard to implementation of internal control by 2009 Clear institutional roles & responsibilities and communication/reporting model defined 	Project reports Progress Reports Annual reports of Ministry of Finance Evaluations against roadmap and EU requirements	
Project purpose	Objectively verifiable indicators	Sources of Verification	
Strengthening the implementation of FMC system with an aim to develop best internal control practices in Turkey, particularly developing the capacity of CHU for FMC and achieving full implementation of FMC operations in the Strategy Development Units (SDU) of pilot institutions to further disseminate the best practices throughout the public sector	<ul style="list-style-type: none"> FMC system developed and fully implemented in the pilot institutions as best practice for the public sector Administrative capacity of CHU strengthened 	Project reports Progress Reports DG Budget mission reports Evaluation against roadmap and EU requirements Annual reports of MoF Training activity reports Training participation records and material Conference and seminar participation records	

Results	Objectively verifiable indicators	Sources of Verification
<p>R.1 A roadmap for FMC system is developed and disseminated.</p>	<ul style="list-style-type: none"> • Gap analysis report prepared by the end of second month • Action Plan prepared by the end of third month • A half-day seminar organised for app 25 participants for the introduction of new concepts of internal control and action plan for FMC system to the top managers of the pilot institutions by the end of fourth month • One-day conference for app 100 participants organised for the introduction of the new concepts of internal control and action plan for FMC system to the authorising officers and managers of the pilot institutions by the end of fourth month 	<p>Gap analysis report</p> <p>Action Plan</p> <p>Participation records of seminar</p> <p>Participation records of conference</p>
<p>R.2 Administrative Capacity of the MoF (CHU for FMC) and pilot SDUs for the effective implementation of FMC system is strengthened.</p>	<ul style="list-style-type: none"> • General training on internal control implementation given to app. 50 staff of CHU for FMC and SDUs by the end of sixth month • Specific training on quality assurance and risk assessment given to app. 20 staff of CHU for FMC by the end of sixth month • Model training programmes and training materials for future trainers on internal control applications (including risk assessment/management, formalisation of procedures, monitoring, quality approach of the FMC etc.) delivered by experts of the Member state 	<p>Training materials and programmes (in print and electronic format incl. explanatory texts) Participation records</p> <p>Training materials and programmes (in print and electronic format incl. explanatory texts) Training participation records Trainee satisfaction surveys Training certificates</p> <p>A special report stating the nature of the training sessions and fields of training programme</p>

	<p>by the end of seventh month,</p> <ul style="list-style-type: none"> • Training for trainers on delivery of training programmes given to app. 20 staff of CHU for FMC and SDUs by the end of tenth month • 3 one-month-internships for the staff of CHU for FMC and of pilot institutions in different Member States performed by the end of thirteenth month • 5 one-week study visits to different Member States for each to observe general internal control practices and relationship between CHU for FMC (or any other corresponding unit/organization) and spending agencies (their financial services and control units) by the end of fifteenth month 	<p>Training materials and programmes (in print and electronic format incl. explanatory texts) Participation records Trainee satisfaction surveys Trainer certificates</p> <p>Internship reports</p> <p>Study visit reports</p>
<p>Result 3: FMC tertiary regulations are developed and a pilot study in each pilot SDU is performed.</p>	<ul style="list-style-type: none"> • FMC manual, including methodology of risk assessment prepared by the end of twentieth month • Quality assurance programme prepared by the end of twentieth month • Internal control applications and internal control evaluation reports developed for all pilot SDUs by the end of twenty-fourth month 	<p>FMC manual</p> <p>Quality Assurance Programme</p> <p>Documents on internal control applications control evaluation reports for all pilot institutions Self-assessment questionnaires</p>

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Activities	Means	Costs
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Component 1- Developing and disseminating a roadmap for the FMC system

Activity 1.1 Performing a gap analysis on the current implementing legislation and institutional framework of FMC system and on this basis drafting an action plan for a future direction	Gap analysis performed by the end of second month Action plan drafted by the end of third month	€ 1,800,000
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Activity 1.2 Introduction of the new concepts of internal control and action plan for FMC system to the top managers of the pilot institutions	Half-day seminar for app 25 participants performed by the end of fourth month	
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Activity 1.3 Introduction of the new concepts of internal control and action plan for FMC system to the authorising officers and managers of the pilot institutions.	One-day conference for app 100 participants performed by the end of fourth month	
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Component 2- Developing administrative capacity of the CHU for FMC in the Ministry of Finance and system through trainings, internship and study visits

<p>Activity 2.1. Providing a general training on internal control concepts and its implementation for staff of the CHU for FMC and of SDUs of pilot institutions.</p>	<p>A three-day training seminar for app 50 participants organised by the end of sixth month</p>	
<p>Activity 2.2. Providing specific training for CHU for FMC on internal control quality assurance and risk assessment/management</p>	<p>A five-day training seminar for app 20 participants organised by the end of sixth month</p>	
<p>Activity 2.3 Development of the training materials and model training programmes for future trainers on internal control applications (including risk assessment/management, formalisation of procedures, monitoring, quality approach of the FMC etc.)</p>	<p>A five-day seminar with the staff of CHU for FMC by the end of seventh month</p>	
<p>Activity 2.4. Providing training for trainers from CHU for FMC and pilot institutions on delivery of training programmes.</p>	<p>A five day training seminar to app 20 participants by the end of tenth month</p>	
<p>Activity 2.5 Providing 3 one-month-internships for the staff of CHU for FMC and of pilot institutions in different Member States for each with active involvement in the financial management and control processes</p>	<p>3 one month internships with 18 participants divided into three groups (6 experts from CHU for FMC, 12 experts from pilot SDUs) organised by the end of thirteenth month</p>	

<p>Activity 2.6. Providing 5 one-week study visits to different Member States for each to observe general internal control practices and relationship between CHU for FMC (or any other corresponding unit/organisation) and spending agencies (their financial services and control units)</p>	<p>5 one-week study visits with 30 participants divided into five groups (2 experts from CHU for FMC, 4 experts from pilot SDUs for each study visit) organised by the end of fifteenth month</p>	
<p>Component 3- Developing FMC tertiary regulations</p>		
<p>Activity 3.1. Preparation of FMC manual, including methodology of risk assessment</p>	<p>Three five-day seminars with the staff of CHU for FMC organised by the end of twentieth month</p>	
<p>Activity 3.2. Preparation of quality assurance programme in order to harmonise and coordinate FMC system</p>	<p>Two five-day seminars with the staff of CHU for FMC organised by the end of twentieth month</p>	
<p>Activity 3.3. Assistance to all pilot Strategy Development Units for development of internal control applications and internal control evaluation reports</p>	<p>Five-day pilot study for each pilot SDU (4 pilots) held by the end of twenty-fourth month</p>	

Pre conditions: Continued Government and EU commitment towards Turkey's accession

