ANNEX C1: Twinning Fiche

**Project title:** Further support to the reform of statistics system in BiH

**Beneficiary administration:** Agency for Statistics of Bosnia and Herzegovina, Institute for Statistics of the Federation of Bosnia and Herzegovina, Institute for Statistics of Republika Srpska, the Central Bank of Bosnia and Herzegovina and the Macroeconomic Analysis Unit of the Governing Board of the Indirect Taxation Authority of Bosnia and Herzegovina

**Twinning Reference:** BA 17 IPA ST 01 20

**Publication notice reference:** EuropaAid/169772/DD/ACT/BA

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**EU funded project**

*TWINNING TOOL*
1. **Basic Information**

1.1 **Programme:** National Programme for Bosnia and Herzegovina IPA 2017– Direct Management Mode – Decision number: 2017/040-524

For UK applicants: Please be aware that following the entry into force of the EU-UK Withdrawal Agreement¹ on 1 February 2020 and in particular Articles 127(6), 137 and 138, the references to natural or legal persons residing or established in a Member State of the European Union and to goods originating from an eligible country, as defined under Regulation (EU) No 236/2014², are to be understood as including natural or legal persons residing or established in, and to goods originating from, the United Kingdom. Those persons and goods are therefore eligible under this call.

1.2 **Twinning Sector:** Statistics (ST)

1.3 **EU funded budget:** 1,700,000.00 EUR

2. **Objectives**

2.1 **Overall Objective(s):**

To increase the volume of statistical data in/for BiH and further increase compliance with Union acquis

2.2 **Specific objective:**

To strengthen the statistical system institutional capacities and to further harmonise statistics in BiH with EU standards by improving business statistics, balance of payments, agriculture and labour force statistics and to improve reporting/statistics on collected indirect taxes.

2.3 **The elements targeted in strategic documents i.e. National Development Plan/Cooperation agreement/Association Agreement/Sector reform strategy and related Action Plans**

The Indicative Strategy Paper for BiH defined pre-accession assistance for the period 2014-2017 under the following two pillars: Democracy and Rule of Law as the first pillar and Competitiveness and Growth as the second pillar. The first pillar covers the Public Administration Reform, which includes statistics as one subsector.

The Indicative Strategy Paper for BiH, which sets out the priorities for EU financial assistance for the period 2014-2020 to support Bosnia and Herzegovina on its path to EU accession, in the part Needs and capacities in the sector states: “The statistical system does not produce sufficiently reliable data on the population, on economic, macro-economic and trade statistics and national accounts. Reliable data remain crucial to support the social and economic development of the country.”

Further on, following objectives and results are defined for statistics:

“[…]

1 Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

• The statistical system will have the capacities to produce reliable macro-economic, business, social and demographic, financial and agricultural statistics.
• Regional statistical classification (harmonized with the nomenclature of territorial units for statistics (NUTS regulation) should become available.
• The external trade index, a harmonised index of consumer prices and business statistics, should improve […].
• The capacity of the country (public administration, civil society, statistical system) to be actively involved in, hence to benefit from the implementation of macro-regional strategies, will improve […]

Similar objectives for statistics are defined in the Strategy for Development of Statistics of Bosnia and Herzegovina 2020. The Strategy exists from 2013 and it was developed and adopted by the three BiH statistical institutes within IPA 2008 Twinning project.
In 2015, the Sector Review on Business Statistics in Bosnia and Herzegovina was conducted. This document will serve as a roadmap for the development of this area in the coming years and its recommendations provide clear guidelines for BiH statisticians.

The Review indicates: “Compared to the situation described in the Adapted Global Assessment (AGA) 2011 it is evident that in the last few years considerable progress was made in the area of business statistics in Bosnia and Herzegovina (BiH). Nevertheless, to achieve the goal of full compliance with the European Union (EU) standards, additional efforts and resources will be needed.”

In the latest available Adapted Global Assessment/AGA Report several recommendations are also related to the quality issue. One of them is "The institutions should agree on and implement a plan for improved quality management by introducing at least some elements of the framework under development at the EU level (self-assessment, quality audits, and quality indicators)."
Following this recommendation the Strategy for Development of Statistics of BiH 2020, defined the fourth strategic priority, Producing high-quality and user-friendly statistics, as follows: "In order to ensure an efficient organisation and systematic monitoring of the system of statistical business processes, the Agency for Statistics of BiH and the Entity statistical institutes will introduce a quality management system which will mark the beginning of a continuous and systematic process of managing the quality of all of their activities. Relevant statistical institutions in BiH will, on a systematic and regular basis, analyse the areas and scopes within which satisfactory results have been attained, as well as those with identified shortcomings. Main priority-related activities are: Introduction of a quality management system and Quality framework and quality reports”.

In the Analytical Report for Bosnia and Herzegovina published on 29 May 2019, it is stated that the area of statistics is at an early stage of preparations. Full report is available at: https://ec.europa.eu/neighbourhood-enlargement/sites/neighbor/files/20190529-bosnia-and-herzegovina-analytical-report.pdf

3. Description

3.1 Background and justification:

The three statistical institutions and the Central Bank of BiH are the producers of official statistics in Bosnia and Herzegovina. The statistical system of BiH is governed by the state-level Law on Statistics which assigns coordinating authority to the Agency for Statistics of BiH (BHAS) with respect to the two entity statistical institutions (Institute for Statistics of the Republika Srpska and the Institute for Statistics of the
Federation of Bosnia and Herzegovina.) The state-level competences include collecting, processing and disseminating statistical data on a countrywide basis, based on data collected by state-level authorities or provided by entity institutions.

The Central Bank of Bosnia and Herzegovina is the official producer of the following statistics: government finance statistics, financial accounts statistics, balance of payments, foreign direct investment, international trade in services, and monetary and financial indicators.

BHAS is financed from the BiH budget and entity statistical institutes are financed by their respective entity budgets.

The Law on Statistics of Bosnia and Herzegovina, adopted in 2004 defines the area of statistics, the authority of the BHAS and relations between state and entity statistical institutes. According to this Law, BHAS has a coordinating role for all statistical activities within BiH. The Agency is also responsible for international cooperation and to represents the country abroad and implements all statistical assignments to meet international requirements.

Entity laws on statistics are mostly harmonized with BiH Law and they clearly stipulate the obligation of entity institutes to harmonize their methodologies standards and practice with referent regulations defined by the Agency. Entity statistical institutes are in charge of collection, processing and distribution of data at the entity level. Provision of data to the BHAS is a legally binding task.

However, as mentioned in the Commission Analytical Report:

“The Agency for Statistics of Bosnia and Herzegovina is not provided by the entity statistical agencies with the full range of statistics as required by law. The Republika Srpska entity contests a number of actions carried out by the Agency for Statistics of Bosnia and Herzegovina. Coordination in the national statistical system between the Agency for Statistics of Bosnia and Herzegovina and other producers needs to be strengthened as well, as cooperation with statistics providers and cooperation between the Agency for Statistics of Bosnia and Herzegovina and the entities’ offices. These issues are of particular relevance in order for European methodology to be applied in a harmonised manner.”

The statistics has continuously improved over the past years, but development is still slow and should be much faster and further improved considering the needs of community and users requirements. Compliance with EU standards is at an early stage in many areas. Significant efforts are needed especially to provide the compliance of statistics with the Union acquis. Therefore, there are several challenges ahead of BiH statistics: increasing the volume of statistical data, specifically the number of indicators; further harmonization of existing statistics with the EU standards; and increased use of administrative data sources in production of statistics.

In addition, during the process of transmission to European System of National and Regional Accounts (ESA) 2010 (the newest internationally compatible EU accounting framework for a systematic and detailed description of an economy), BiH is expected to provide higher level of quality and credibility, as well as better availability of basic statistics. Thus, the development of business statistics is one of the conditions for the development of national accounts /NA (macroeconomics statistics). BiH statisticians have a specific document, the 2015 Sector Review on Business Statistics in BiH at their disposal; this document was prepared with the assistance of Eurostat and clearly defines future priorities of business statistics in BiH.
The following issues identified by Sector Review on Business Statistics will be targeted by this action:

The Statistical Business Register/SBR does not contain information on enterprise groups (EG) although it is evident that multi-national enterprises are active in BiH.

The Structural Business Statistics/SBS variables for Section K\(^3\) not yet developed according to the (new) Framework Regulation Integrating Business Statistics FRIBS regulation and some characteristics are missing for Annexes I-IV

A number of Short Term Statistics indicators is missing (e.g. Services Producer Price Index/SPPI and Index of Services Production/ISP) and some (like Index of Production in Construction/OPC) should be improved and fully harmonised with EU standard (according to the new proposed FRIBS Regulation or current EU regulation STS No 1165/98)

The agriculture statistics encounters many challenges and its development is not defined by a long-term strategic document. The main reasons for the lack of strategic plans are: the fact that Agricultural Census has not been conducted for many years; BiH complex administrative system and under-developed administrative sources and insufficient cooperation among them.

However, one module in the last Census of Population: households and dwellings in BiH 2013 was dedicated to agriculture. Data on family agricultural households/FAH from this Census module together with data on agricultural entrepreneurs and legal entities from statistical business register will be used for statistical register of agricultural holdings (SRPG). The SRPG will serve for the further development of agriculture statistics. Still, for the development of a comprehensive document on agriculture statistics (i.e. Master Plan), it will be necessary to gather all relevant stakeholders from the state and the Entity level and discuss possibilities and availability of administrative data and other data sources. Adopting a methodology, responsibilities and budgetary aspects of a future agricultural census should be a priority in the coming year.

The use of administrative data sources is in general high on the international statistics agenda since it has huge qualitative and financial benefits for statistical institutions. In the previous IPA 2015 Twinning "Support to the reform of statistical system of BiH" (implementation completed in April 2020) the statistical institution started to work with administrative data sources in BiH to increase its use and improve the quality of statistics. According to the experience of other more developed countries, this is a long-term process which requires continuous and strategic work. As a starting point, for more systematic work and to get access to administrative data it is necessary to analyse existing sources in BiH (on state, entity and other level if relevant for statistics) and prepare the inventory. It will contain relevant information about available data since public authorities collect administrative data for their own purposes. As a by-product it can be used as data sources for producing statistics. Further step would be to work on agreements (mostly the formal one) preparation. This is needed to ensure smoothly and continuous cooperation between the administrative data owner and the statistics office but this will require another action/project dedicate to this work only.

The labour market is one of the most important domain of statistics for all societies. In BiH it is necessary to produce new and improve existing labour market statistics indicators. Conducting of Structure of Earnings Pilot Survey (SES), as a basis for conducting a full survey, will improve the supply and quality of labour market statistics

\(^3\) NACE Rev2 Section K: financial and insurance activities
and be an ideal basis for monitoring the gender pay gap and, gross and net earnings by
gender, as well as the number of hours worked.

Balance of Payments (Bop) statistics is responsibility of the Central Bank of Bosnia and
Herzegovina (CBBiH) and currently it is produced in accordance with up-to-date
international methodology (Balance of Payments Manual BPM 6th Edition) on a
quarterly basis in terms of t + 90, without geographical distribution. Production of
Monthly Balance of Payments Statistics is standard within the European Statistical
System (EU Regulation 555/2012). Candidate countries are assessed according to the
fulfilment of the mentioned criteria. This imposes a need on BiH to produce monthly
BoP i.e. have required methodology, data sources, data processing and data
transmission to Eurostat.

Further to improvement of respective statistical areas, this project will enable better
cooperation between statistical institutions and improve coordination mechanism.
Regular common activities within the project course and expert mission from EU
Member State Partner Administration provide an opportunity for statistical staff from
the aforementioned three institutions to work together, learn and develop common
methodology. As mentioned in the Commission Analytical Report: “These issues are of
particular relevance in order for European methodology to be applied in a harmonised
manner”.

The Indirect Taxation Authority is an autonomous administrative organisation
responsible for its activities, through its Governing Board, to the Council of Ministers of
Bosnia and Herzegovina. Its jurisdiction is in the field of administration and collection
indirect taxes (customs, value added tax, road tolls, and excises). The ITA Governing
Board, consisting of ministers of finance of the State and entities (Federation B&H and
Republika Srpska) is a solely body in charge of indirect tax policy in Bosnia and
Herzegovina and allocation of revenues between the State and middle level of
government (entities and District Brčko).

On 1 January 2005, the ITA and its Single Account for the collection of indirect taxes
became fully operational. According to the Law on Payments into the Single Account
and Distribution of Revenues, the ITA (Financial Management Division, established
within Sector for Business Services) is obliged to provide monthly reports on collected
revenue for the ITA Governing Board and all level of government included in the ITA
allocation system. The reports by type of revenue from indirect taxes are made on a cash
basis; this is necessary to ensure that only revenues that are actually collected are
distributed to the users (BiH, entities, District). Those reports are also input for activities
of the ITA Governing Board and its technical supporting unit, the Macroeconomic
Analysis Unit (MAU) regarding the creation of the indirect tax policy; carrying out of
analysis; preparation of projections of indirect taxes; estimation of the effects of
different initiatives; follow-up the process of harmonisation with EU minimal rates in
the field of VAT and excises, etc.

According to the provisions of the Law on Indirect Taxation Procedure the amounts of
indirect tax liabilities can be totally or partially repaid by offsetting credits which ITA
approved in favour of the same taxable person. In the situation when reports on
collected revenue by types are made on a cash basis, tax offset is resulting in
underreporting of one type of indirect taxes and over-reporting of another type. Since
the tax credit can be used for the longest period of six months, it is possible that revenue
offset in cash accounting affects the reports on collected revenue by type in two fiscal
years. Cash reporting of collected revenues by types distorts the actual situation of the
collection by type of revenue and to some extent "blur" the effects of indirect tax
policies, thus sending wrong signals for policy changes in the future. The deviations
caused by cash reporting reduce the quality of revenue projections from indirect taxes, since the tax elasticity calculations are unreliable. The use of macroeconomic trends when making projections has also been disabled due to the inconsistency with revenue collection trends.

It is necessary to adapt the ITA cash reporting system to include tax offset properly and disclose an accurate collection per type of revenue. In addition, following acquis requirements, it is needed to establish a supplementary reporting system in line with methodology and standards of ESA 2010, EU legislation in the field of tax statistic and reporting, international standards for public sector (IPSAS) and GFS reporting standards, providing indirect tax statistics suitable for different purposes: preparation of consolidated financial reports of BiH, producing national accounts statistics and carrying out other relevant analysis based on accrual tax reporting (VAT gap analysis, reporting tax expenditures in the field of indirect taxes, etc.)

3.2 Ongoing reforms:
According to the IPA II and related documents, statistics is part of Democracy and governance sector and area where improvements are needed. The Indicative Strategy Paper indicates that support under IPA II will be based on BiH's own sector reform strategies. "The country's public sector is in need of reform in order to improve its efficiency and to reduce its costs, but the pace of the public administration reform remains slow and shows weaknesses in various areas”

In the part dedicated to 1. Democracy and governance needs and capacities in the sector are defined (1.2. Objectives, results, actions and indicators):
“EU assistance aims to support Bosnia and Herzegovina in improving its public sector management, including public financial management, by applying the Principles of Public Administration. A closely linked key objective is to support Bosnia and Herzegovina on its Economic Reform Programme preparation and implementation in order to have a sound basis for socio-economic and structural reforms. Thereto closely related is the support for the statistical system to improve its capacities to produce reliable statistics. Further EU assistance will support the parliamentary assemblies and the civil society to play a key role in the accession process.”

Among the expected results the following one is for statistics:
“More reliable macro-economic, business, social and demographic, multi-domain statistics, statistics output, financial and agricultural statistics; Regional statistical classification harmonised with the nomenclature of territorial units for statistics (NUTS) regulation;”

Obviously, the need to support improvements of statistical system is recognised both by BiH and EU.

Moreover, in the Sector Planning Document (SPD) for Democracy and governance, in part 1.1 Description and problem analysis it is stated:

“The development of the statistical system in BiH is one of the obligations of the Stabilization and Association Agreement, but also the prerequisite for ensuring comparable, reliable, objective and accurate data. This is the basis for good development of the statistical system in a complex process requiring continued dialogue with statistical data users, reporting units and other institutions in charge of the official statistics activities as well as the constant monitoring and application of international
standards. Special care in this process is taken in order to provide and maintain appropriate human and material resources.”

The development of the statistics in BIH is based on the “The Strategy for Development of Statistics of Bosnia and Herzegovina 2020“ . The strategy is a roadmap that provides for the fulfillment of the set goals and priorities; the organisational setup is also described in the Strategy. The organizational units within the statistical institutions in BiH are in charge of programming and planning of statistical operations. In the same time, these units have to implement the work and to report at the end of the year. Procedures of reporting with regard to the implementation of annual plans are stipulated by the state and entity level laws on statistics....”

The following specific objectives for public administration in BiH are defined:

- **Strengthening public sector management by improving government coordination and policy planning based on reliable statistics and ensure that institution are more accountable and Parliaments** will have the necessary capacities to support the EU integration process of the country,
- **Strengthening public finance management system including more efficient revenue administration and collection, budget preparation and execution, public debt management, public procurement, public internal financial control and external audit,**
- **Strengthening public administration by ensuring efficient, effective and accountable delivery of public services to citizens and businesses based on sound procedures and e-technology.**

The importance of statistics in the accession process is underlined in the new EU Enlargement methodology issued in February 2020. This new methodology should improve the accession process for the Western Balkans countries “In order to inject further dynamism into the negotiating process and to foster cross-fertilisation of efforts beyond individual chapters, the negotiating chapters will be organised in thematic clusters.”

### 3.3 Linked activities:
This project will be a continuation of IPA 2015 Twinning project “Support to the reform of statistics system in BiH”, implemented by Statistics of Denmark. The project ended in April 2020 and comprised 3 main components:

1. National Accounts (Regional accounts)
3. Balance of Payments/BoP and International investment position/IIP Statistics, implemented by Central Bank of BiH.

The statistical system of Bosnia and Herzegovina received continuous EU support first through Phare, CARDS and later through IPA.
At the moment two regional projects are in implementation (IPA MBP 2017 and Sida regional) and BiH is taking an active part in both of them. This Twinning has been planned in a way to avoid overlapping with current regional projects activities.

The ongoing IPA 2017 Multi-beneficiary Statistical Cooperation Programme will be implemented in a period of 36 months (Jan 2019 - Dec 2021). This Programme includes a large number of statistical projects, among others: macro-economic statistics (national accounts, regional and sector accounts, government finance statistics, PPP and HICP, macroeconomic imbalances procedure, etc.); social statistics (EU-SILC, LFS, crime and criminal justice, survey on gender balanced violence...); business statistics (trade in goods, business register, short-term business, structural business statistics, research & development, etc.); agricultural statistics, environmental accounts and statistical fields of a more horizontal nature (quality management, metadata and data exchange etc.) as well as some ad-hoc statistical projects. From a total of 36 statistical projects within this programme, 23 projects will be implemented by BH statistical institutions. In addition, assistance will be provided to cover the costs of participation in statistical project workshops, Eurostat working groups, study visits, ad hoc consultancies, training courses and traineeships. It will also provide the expertise for conducting peer and sector reviews in selected areas of statistics.

The Sida regional project is a fourth project phase of the Regional Cooperation Project in South Eastern Europe funded by Swedish government. The project is in line with Sweden’s strategy for the Western Balkans. It focus on strengthened public administration and judicial systems with more efficient public administration, stronger administrative capacity to implement reforms for EU integration and delivery of higher quality public services, based on principles of non-discrimination and equal rights and with less corruption. Sida regional Project for statistics started in early 2019 and will last for three years. The target groups are the National Statistical Institutes (NSIs) in EU candidate and potential candidate countries in the Western Balkans. The project comprises the following components: Administrative data and registers; Survey methodology and Summer school. The objective of this project is achieving well-developed statistical systems in the region in line with the Union acquis for statistics. After project completion the NSIs is expected to be able to produce statistics more efficiently by using administrative data, with retained or improved quality and new statistical staff will be better trained for producing statistics in general.

3.4 List of applicable Union acquis/standards/norms:

Business Statistics

Short-term Business Statistics
• The classification by the main industrial groupings (MIG-s) is defined by Commission Regulation No 656/2007.
• The collection of data on industrial new orders was terminated with Commission Regulation No 461/2012 of 31 May 2012.
• Commission Regulation (EC) No 250/2009 of 11 March 2009 implementing Regulation (EC) No 295/2008 of the European Parliament and of the Council as regards the definitions of characteristics, the technical format for the transmission of data, the double reporting requirements for NACE Rev.1.1 and NACE Rev.2 and derogations to be granted for structural business statistics

New legal basis for Business Statistics


Agriculture:

Regulations (EC) No 1166/2008 and (EU) No 1337/2011, as regards the list of variables and their description

organic production and labelling of organic products with regard to organic production, labelling and control.

**Structure of Earnings Pilot Survey**
- Council Regulation (EC) 530/1999 of 9 March 1999 concerning structural statistics on earnings and on labour costs

**Balance of Payments Statistics**
- Council Directive 2011/85/EU of 8 November 2011 on requirements for budgetary frameworks of the Member States

### 3.5 Components and results per component

**Result 1 - Component 1: Business Statistics’ capacities increased and strengthened**

Under this result, the following indicative sub-results will be achieved:

**Sub-result 1.1. Volume of characteristics in Statistical Business Register (SBR) increased** and quality of data improved, in line with FRIBS (current EU Regulation no 177/2008)

1.1.1 Characteristics on Enterprise groups (EG) further implemented in SBR, in accordance with FRIBS
1.1.2 Guidelines and description of the profiling process for large and complex Enterprise groups (EG) developed
1.1.3 The five year development plan (2018-2022) revised and new plan (2022-27) drafted
Indicators:
- Characteristics on more enterprise groups available in SBR
- Guidelines and description of the profiling process for large and complex Enterprise available
- The revised five year development plan (2018-2022) available
- Established internal registry of data sources for compilation of monthly BOP,
- Prepared reporting table in accordance with selected format and delivered to Eurostat

Sub-result 1.2 Structural Business Statistics (SBS)' variables for Section K developed according to the (new) FRIBS regulation and missing characteristics for Annexes I-IV integrated
1.2.1 New EU regulation (FRIBS) in Section K implemented
1.2.2 Multiannual and regional characteristics for Annexes I-IV integrated

Indicators:
- Variables for Section K and missing variables published and delivered to Eurostat

Sub-result 1.3 Short Term Statistics (STS) enhanced

1.3.1 New STS indicators for IPC, SPPI and ISP (Index of Production in Construction, Services Producer Price Index, and Index of Services Production new proposed FRIBS Regulation) produced according to the FRIBS (current EU regulation STS No 1165/98)
1.3.2 New methodology for calculation of Index of Production in Construction / IPC developed (by using value data and CPPI as deflator)
1.3.3 IPC produced and delivered to Eurostat (Non-Adjusted (NSA), Working-Day Adjusted (WDA) and Working-Day and Seasonally Adjusted (SA))
1.3.4 New methodology for calculation of SPPI (for selected service industries) developed.
1.3.5 SPPI produced based on new methodology and delivered to Eurostat (N, SA, WDA and T)
1.3.6 New methodology for calculation of ISP (production of volume index) developed according to the FRIBS
1.3.7 ISP produced based on new methodology and delivered to Eurostat

Indicators:
- Indicators for IPC, SPPI and ISP published and delivered to Eurostat

**Result 2 - Component 2: Agriculture Statistics improved and more indicators provided to Eurostat**

Under this result, the following indicative sub-results will be achieved:

2.1 Master Plan for Agriculture statistics for the period 2020-2030 developed and adopted (with clearly defined objectives, timetable of implementation for the implementation of the objectives and precisely defined responsibilities of all stakeholders.)

2.2. Cooperation among all stakeholders improved
2.3. Protocol(s) on cooperation and exchange of data among all stakeholders adopted
Indicators:
- Master Plan for Agriculture statistics in BiH available on web
- Protocol(s) on cooperation and exchange of data among all stakeholders in agriculture signed and available

**Result 3 - Component 3: Administrative data sources**

Result: Inventory of administrative sources for all statistical domains prepared.

Indicator:
- Inventory of administrative sources available

**Result 4 - Component 4: Labour markets statistics**: Structure of earnings pilot survey conducted and respective indicators produced

Under this result, the following indicative sub-results will be achieved:

4.1 Questionnaire and methodology for implementing Structure of earnings pilot survey prepared (including preparation of sample survey)
4.2 Developed application for entering data for the needs of BH institutions
4.3 Pilot survey conducted and data entered
4.4 Results of pilot survey analysed
4.5 New indicators of the Labour market statistics based on the Structure of Earnings Pilot Survey such as: gross and hour wages by age, sex, occupation, duration of the working hours and type of contract services produced
4.6 Staff of the Labour market statistics trained for implementing full Structure of Earning Survey

Indicators:
- Indicators of the Labour market statistics based on the Structure of Earnings Pilot Survey available

**Result 5 - Component 5: Methodology for the compilation of the Monthly Balance of Payments Statistics developed and aligned with EU standards**

Under this result, the following sub-results will be achieved:

5.2 Preliminary monthly BOP report against rest of the world for determined time period produced
5.3 Plan for introduction of GEO distribution in compilation and reporting of monthly BOP - prepared

Indicators:
- Established internal registry of data sources for compilation of monthly BOP,
- Prepared reporting table in accordance with selected format and delivered to Eurostat

**Result 6 - Component 6: Macroeconomic Analysis Unit (MAU) capacities strengthened**

Under this result, the following indicative sub-results will be achieved:
Sub-result 6.1 ITA cash reporting system improved to include tax offsets disclosing an accurate amount of revenue per type of taxes
6.1.1. Capacity building in analysing modules of ITA IT system (VAT, customs, and excises) and Single Account improved
6.1.2 Capacity building in drafting proposals for changes in modules strengthened;
6.1.3 Capacity building in developing of the supplementary monthly reports following the principles of standard dual accounting enforced

Sub-result 6.2 Reporting and statistics of indirect taxes aligned/harmonised with the *acquis* and other relevant international standards

6.2.1 Dissemination of ITA tax statistics improved
6.2.2 Draft proposals in modules if ITA IT/Single Account system available/ready to be used
6.2.3 Formatting outputs/”bridge” tables from modules necessary for accrual revenue reporting prepared;
6.2.4 Capacity building in drafting necessary regulations (BoR, instructions, etc.) improved
6.2.5 Capacity building in harmonisation of the ITA revenue reporting system with EU requirements strengthened
6.2.6 Capacity building in formatting outputs for dissemination to the ITA GB (MAU) and other users of reports enforced

3.6 Means/input from the EU Member State Partner Administration(s):

**3.6.1 Profile and tasks of the Project Leader:**

In line with the Twinning Manual (Section 4.1.3), the Member State Project Leader (PL) is expected to be an official or assimilated agent with a sufficient rank to ensure an operational dialogue at political level. This should guarantee the capacity to lead the implementation of the project and the ability to mobilise the necessary expertise in support of its efficient implementation.

Involvement of the Member State PL(s) is expected during the preparation of the Member State proposal and attendance of the PL to the selection meeting is obligatory as well as the participation in quarterly meetings of the Project Steering Committee. Participation in some communication and visibility activities is expected (Twinning Manual Section 5.7).

The Member State PL is supported by the RTA, who works on-site with the Beneficiary administration.

The MS PL should fulfil the following criteria:

**Qualifications and skills**

- Be a national of a Member State of the European Union;
- Proven contractual relation to a public administration or mandated body (see Twinning Manual 4.1.4.2);
- University degree, or, in its absence, at least 3 years of relevant experience are required above the 5 years of general professional experience required below;
- Fluent written and spoken English.


General professional experience
• At least 5 years of general professional experience in the area of statistics gained within an EU Member State (MS) National Statistical System

Specific professional experience
• At least 3 years of experience in a managerial position within an EU MS National Statistical System

Tasks:
1. Conceive, supervise and coordinate the overall preparation of the project;
2. Coordinate and monitor the overall implementation of the project;
3. Liaise with the Project Leader from the Beneficiary Institution;
4. Co-chair, with the Beneficiary Project Leader, the project implementation at the Steering Committee meetings;
5. Execute administrative issues (i.e. signing quarterly reports, Operative side letters, addenda, etc.)

3.6.2 Profile and tasks of the Resident Twinning Adviser (RTA):

In line with the Twinning Manual (Section 4.1.6), the RTA can come from a Member State administration or mandated bodies (full or ad hoc). The RTA is the backbone of a Twinning project throughout its entire duration and he/she is in charge of the day-to-day implementation.

The RTA is expected to provide advice and technical assistance to the representatives of the Beneficiary administration. The RTA keeps the Beneficiary PL informed about the implementation and reports regularly to the Member State PL. During the project implementation, the RTA regularly updates the work plan to be transmitted to the Project Steering Committee under the authority of the Member State PL. The RTA will have a critical role in coordination of inputs in project. He/she will be supported by short-term experts.

One RTA over a period of 24 months and short term experts will implement the objectives listed in this Standard Twinning Project Fiche.

The RTA has the responsibility to guide the work of the team. Short term experts will work in close cooperation with the RTA and the beneficiary administration staff in order to meet the specific objectives as set out in Standard Twinning Project Fiche.

The RTA is expected to fill the following:

Qualifications and skills
• Be a national of a Member State of the European Union;
• Proven contractual relation to a public administration or mandated body (see Twinning Manual 4.1.4.2);
• University degree, or, in its absence, at least 3 years of relevant experience are required above the 5 years of general professional experience required below;
• Fluent written and spoken English.

General professional experience
• At least 5 years of general professional experience in the area of statistics gained within an EU MS National Statistical System
Specific professional experience:

- Experience with relevant EU legislative and institutional requirements related to the various components of this project;
- Experience in management, leadership, communication and coordination;

Assets:

- Relevant working experience in the Western Balkans

Tasks:

- Overall supervision of the project implementation and coordination of all activities, as well as management of the project administration;
- Advise on statistical standards and practices in EU MS;
- Coordination of the activities of the team members in line with the agreed work programmes to enable timely completion of project outputs;
- Preparation of the Terms of Reference for the Short/Medium Term Experts;
- Where appropriate, participation in project's workshops;
- Preparation of project progress reports;
- Permanent contact with the BC Project Leader;
- Liaison with the EU Delegation Programme Manager;
- Liaison with other relevant projects.

The RTA is expected to ensure, together with the beneficiary administration, the achievement of the objectives listed in 2.1/2.2. In order to meet these purposes, and if fully justified, the RTA may propose alternative and/or complementary project activities and/or results to those identified in the section 3.5.

3.6.3 Profile and tasks of Component Leaders:

Qualifications and skills

- Be a national of a Member State of the European Union;
- Proven contractual relation to a public administration or mandated body (see Twinning Manual 4.1.4.2);
- University degree, or, in its absence, at least 3 years of relevant experience are required above the 5 years of general professional experience required below;
- Fluent written and spoken English.

General professional experience

- At least 5 years of general professional experience in the area of statistics gained within an EU MS National Statistical System

Specific professional experience:

- At least 3 years of experience in the area for which component leader is proposed;
- Overall knowledge of relevant EU legislative and institutional, requirements related to the various components of this project;
- Experience in twinning/technical assistance projects or other similar international projects in the field of indirect taxation would be an advantage;
3.6.4 Profile and tasks of other short-term experts

Short-term experts are officials or assimilated agents of a Member State public administration, or mandated body. They deliver their expertise under the overall responsibility of the Member State PL and the coordination and supervision of the RTA.

Terms of Reference (ToR) for short-term expert(s) will be elaborated by the RTA. The ToR for the short term experts is to be agreed with the EU Delegation Programme Manager and with the BC Project Leader in cooperation with the beneficiary institutions.

The short-term experts are expected to have:

- University degree, or, in its absence, equivalent professional experience of 6 years
- At least 3 years of specific professional experience related to the tasks for which they will be deployed;
- Very good command of English (oral and written);
- Experience in implementation of training courses;
- Good computer skills

4. Budget
Maximum budget available for the Grant: 1,700,000.00 EUR

5. Implementation Arrangements
5.1 Implementing Agency responsible for tendering, contracting and accounting:

Delegation of the European Union to Bosnia and Herzegovina
Contact person: Ms. Dijana Sikima, Programme Manager
Address: Skenderija 3a, 71 000 Sarajevo, Bosnia and Herzegovina

5.2 Institutional framework

The structural set up of the statistical system, stemming from the institutional and political set up of BiH, is causing major challenges as concerns coordination, communication and efficiency in the production of statistics as well as for consistency and quality of the statistical data.

The three statistical institutions, defined as ‘competent authorities’ in the Law on Statistics of Bosnia and Herzegovina, represent the main levels of government:
- Agency for Statistics of Bosnia and Herzegovina (BHAS) at the state level,
- Institute for Statistics of the Federation of Bosnia and Herzegovina and the Republika Srpska Institute for Statistics at the level of the two entities.

The statistical office of the Brcko District has been an integral part of BHAS since 2006 following a government decision. The Central Bank of Bosnia and Herzegovina is an official producer of statistics of monetary and financial sector, external sector statistics and government finance statistics. The development of statistics of financial accounts as a new statistical area is underway.

Statistical system in Bosnia and Herzegovina
Currently, there are three statistical institutions in BIH, one at State level (BHAS) and two at the Entity level: Institute for Statistics of the Federation of BiH (FIS) and Republika Srpska Institute for Statistics (RSIS).

Agency for Statistics of Bosnia and Herzegovina (BHAS)

The Agency for Statistics was established according to a 1998 Decision of the BiH Council of Ministers. It is an independent, professional organisation, directly accountable for its work to BiH Council of Ministers.

The Adoption of BiH Law on Statistics in 2004, appointments and start-up of work of BHAS management and Statistical Council were the main preconditions to start with the implementation of the Law and building of functional BH statistical system.

The latest documents relevant for statistical development are the Multi-annual Statistical program for period 2017-2020 (agreed but not officially adopted by BiH Council of Ministers yet) and the Strategy for Development of Statistics of BiH 2020, which clearly identifies mission, vision, tasks, strategic area of interest, as well as goals to be achieved by official statistics.

BHAS is financed from the BiH budget.

Entity statistical institutes

The Institute for Statistics of the Federation of Bosnia and Herzegovina inherited the infrastructure of the former republic statistical institute of BiH. The Institute for Statistics of the FBiH comprises the 10 cantonal offices.

The Institute for Statistics of Republika Srpska was established in 1992.

Entity statistical institutes are being financed by the respective entity budgets.

Indirect Taxation Authority of Bosnia and Herzegovina, Macroeconomic Analysis Unit (MAU)

The Central Bank of Bosnia and Herzegovina

5.3 Counterparts in the Beneficiary administration:

5.3.1 Contact person:

Ms. Jasna Samardzic, Head of International Cooperation and European Integrations Department, - Senior Programme Officer
Agency for Statistics of Bosnia and Herzegovina (BHAS)
Zelenih beretki 26, 71000 Sarajevo

5.3.2 PL counterpart

Mr. Velimir Jukic, Director of the Agency for Statistics of Bosnia and Herzegovina
Agency for Statistics of Bosnia and Herzegovina (BHAS)
Zelenih beretki 26, 71000 Sarajevo
5.3.3 RTA counterpart

Ms. Jasna Samardzic, Head of International Cooperation and European Integrations Department, - Senior Programme Officer
Agency for Statistics of Bosnia and Herzegovina (BHAS)
Zelenih beretki 26, 71000 Sarajevo

6. Duration of the project

Duration of the execution period is: 24 months (implementation period) + 3 months

7. Management and reporting

7.1 Language
The official language of the project is the one used as contract language under the IPA instrument (English). All formal communications regarding the project, including interim and final reports, shall be produced in the language of the contract.

7.2 Project Steering Committee
A project steering committee (PSC) shall oversee the implementation of the project. The main duties of the PSC include verification of the progress and achievements via-à-vis the mandatory results/outputs chain (from mandatory results/outputs per component to impact), ensuring good coordination among the actors, finalising the interim reports and discuss the updated work plan. Other details concerning the establishment and functioning of the PSC are described in the Twinning Manual.

7.3 Reporting
All reports shall have a narrative section and a financial section. They shall include as a minimum the information detailed in section 5.5.2 (interim reports) and 5.5.3 (final report) of the Twinning Manual. Reports need to go beyond activities and inputs. Two types of reports are foreseen in the framework of Twining: interim quarterly reports and final report. An interim quarterly report shall be presented for discussion at each meeting of the PSC. The narrative part shall primarily take stock of the progress and achievements via-à-vis the mandatory results and provide precise recommendations and corrective measures to be decided by in order to ensure the further progress.

8. Sustainability
The sustainability of results will be dependent on the commitment of the Beneficiary institution. The prospects for sustainability are good, as the introduction of legal acts aligned with EU legislation and trained staff is likely to have sustainable effects. As this is a capacity building project, the key issue is maintaining in the Statistical System of Bosnia and Herzegovina the staff gaining know-how through the activities implemented. The MS will also propose its own approach to ensure sustainability of the project achievements.

9. Crosscutting issues (equal opportunity, environment, climate etc...)

GENDER MAINSTREAMING
It is expected that gender equity will be fully observed in the drafting legislative framework and regulations. Regarding all capacity building activities, these will be available and accessible equally to men and women. Envisaged training(s) will be equally available to men and women. Gender sensitive language will be maintained throughout the entire project cycle. All analyses and drafting legislation will be
conducted using gender-sensitive methodologies, and gender will be mainstreamed in all activities and deliverables related to the implementation of this Action. In general, gender perspective will be maintained ensuring that the results of the project impact positively on gender equality as well. Gender sensitive language will be maintained throughout the entire project cycle.

**EQUAL OPPORTUNITIES**
Based on the fundamental principles of promoting equality and combating discrimination, participation in the Action will be guaranteed on the basis of equal access regardless of sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation. The principles of equal opportunities are duly taken into account throughout the project cycle and the Action will promote an environment that is conducive and enabling to gender equality, ensuring equal participation of women and men in all Action activities, as well as taking into account promotion and participation of people with disabilities.

**MINORITIES AND VULNERABLE GROUPS**
Bosnia and Herzegovina is committed to a policy of social inclusion of minority and marginalised social groups, notably Roma, persons with disabilities, young persons, internally displaced persons, and women. During implementation of activities anticipated in the Action, full respect of minorities and vulnerable groups will be ensured. Thus, during the implementation of the Action, there shall be no direct or indirect discrimination against any person based on gender, age, marital status, language, sexual orientation, political affiliation or conviction, ethnic origin, religion, social origin or any other status.

**ENGAGEMENT WITH CIVIL SOCIETY (AND IF RELEVANT OTHER NON-STATE STAKEHOLDERS)**
Civil society organisations have been consulted throughout the design of the interventions foreseen in the PAR Sector Planning Document (2015-2017) including sub-sector Public Financial management, which is supposed to represent the basis for the Action development. When it comes to the implementation of this specific Action, all envisaged activities will be open to cooperation and setting of synergies with CSOs and other interested non-stakeholders.

**ENVIRONMENT AND CLIMATE CHANGE (AND IF RELEVANT DISASTER RESILIENCE)**
The Action aims at strengthening public finance management in order to ensure efficient, transparent and responsible public administration in BiH. As such, the Action is environment and climate change-neutral. The Action and the activities deriving from the Action will not have any negative impact on the environment nor jeopardise environment, health and security in the future. The activities deriving from this Action will be delivered in the most environmentally friendly possible way.

10. **Conditionality and sequencing**

Conditionality
N/A

Sequencing
Key milestones will be:
1. Approval and launch of the Twinning Project Fiche;
2. Selection of the twinning partner;
3. Signature of the Twinning Contract;
4. Establishment of the Steering Committee;
5. Commencement of the implementation of the Twinning;
6. End of the implementation period;
7. Submission of the final report.

11. **Indicators for performance measurement**

    Please see section 3.5 and Annex 1

12. **Facilities available**

    I. Office space: Sufficient office space shall be allocated by the BHAS to the MS Twinning Partner for the RTA, the Project Assistant(s) and for the short-term experts on mission. Meeting space will be provided when necessary.

    II. Logistical support: The project office at the BHAS will be furnished with the necessary number of telephones and PC’s with e-mail and internet access. Free use of photocopying and fax machines will be provided by the beneficiary.

**ANNEXES TO PROJECT FICHE**

1. The Simplified Logical framework matrix as per Annex C1a
### ANNEX C1a: Levels of an intervention logic

<table>
<thead>
<tr>
<th>Description</th>
<th>Indicators (with relevant baseline and target data)</th>
<th>Sources of verification</th>
<th>Risks</th>
<th>Assumptions (external to project)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Overall Objective</strong></td>
<td>To increase the volume of statistical data in/for BiH and further increase compliance with Union acquis</td>
<td>Statistical institutions and Central Bank of Bosnia and Herzegovina (CBBH) produce and make available to public more data harmonised with EU standards</td>
<td>Web, publications</td>
<td>Lack of agreement and cooperation between all involved partners in BiH might slow down the process and make more difficult the achievement of high quality and sustainable results.</td>
</tr>
<tr>
<td><strong>Specific (Project) Objective(s)</strong></td>
<td>To strengthen the statistical system institutional capacities and to further harmonise statistics in BiH with EU standards by improving business statistics, balance of payments, agriculture and labour force statistics and to improve reporting/statistics on collected indirect taxes.</td>
<td>Increased number of indicators in Business (SBS, STS), Labour (pilot SES), Energy and Balance of payments statistics; MP for Agriculture available</td>
<td>Web: BHAS, Eurostat; entity institutions</td>
<td>Full cooperation between all involved partners</td>
</tr>
<tr>
<td><strong>Mandatory results/outputs by components</strong></td>
<td>Result 1 - Component 1: Business Statistics’ capacities increased and strengthened</td>
<td>Characteristics on more enterprise groups available in SBR Guidelines and description of the profiling process for large and complex Enterprise available</td>
<td>Web sites of the three statistical institutes</td>
<td>Lack of agreement and cooperation between all involved partners in BiH might slow down the process and make it more difficult to achieve high quality and sustainable results.</td>
</tr>
<tr>
<td></td>
<td>Under this result, the following indicative sub-results will be achieved:</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>Sub-result 1.1. Volume of characteristics in Statistical Business Register (SBR) increased and quality of data improved, in line with FRIBS (current EC Regulation no 177/2008)</td>
<td>The revised five year development plan (2018-2022)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sub-result</td>
<td>Description</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----------</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.1.1</td>
<td>Characteristics on Enterprise groups (EG) further implemented in SBR, in accordance with FRIBS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.1.2</td>
<td>Guidelines and description of the profiling process for large and complex Enterprise groups (EG) developed</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>1.1.3</td>
<td>The five year development plan (2018-2022) revised and new plan (2022-27) drafted</td>
<td></td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Sub-result 1.2 Structural Business Statistics (SBS)' variables for Section K developed according to the (new) FRIBS regulation and missing characteristics for Annexes I-IV integrated</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.2.1</td>
<td>New EU regulation (FRIBS) in Section K implemented</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.2.2</td>
<td>Multiannual and regional characteristics for Annexes I-IV integrated</td>
<td></td>
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<tr>
<td></td>
<td>Sub-result 1.3 Short Term Statistics (STS) enhanced</td>
<td></td>
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<td></td>
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<tr>
<td>1.3.1</td>
<td>New STS indicators for IPC, SPPI and ISP (Index of Production in Construction, Services Producer Price Index, and Index of Services Production new proposed FRIBS Regulation) produced according to the FRIBS (current EU regulation STS No 1165/98)</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>1.3.2</td>
<td>New methodology for calculation of Index of Production in Construction / IPC developed (by using value data and CPPI as deflator)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.3.3</td>
<td>IPC produced and delivered to Eurostat (Non-Adjusted (NSA), Working-Day Adjusted (WDA) and available</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Established internal registry of data sources for compilation of monthly BOP, Prepared reporting table in accordance with selected format and delivered to Eurostat

Variables for Section K and missing variables published and delivered to Eurostat

Indicators for IPC, SPPI and ISP published and delivered to Eurostat

Web sites of three statistical institutes

Web sites of three statistical institutes

Web sites of three statistical institutes

Active participation and cooperation with MoFTER
### Result 2 - Component 2: Agriculture Statistics

Under this result, the following indicative sub-results will be achieved:

- **2.1** Master Plan for Agriculture statistics for the period 2020-2030 developed and adopted (with clearly defined objectives, timetable of implementation for the implementation of the objectives and precisely defined responsibilities of all stakeholders.)

- **2.2** Cooperation among all stakeholders improved

- **2.3** Protocol(s) on cooperation and exchange of data among all stakeholders adopted

### Result 3 - Component 3: Administrative data sources

Result: Inventory of administrative sources for all statistical domains prepared.
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Result 4</strong></td>
<td><strong>Result 5</strong></td>
</tr>
<tr>
<td>Structure of earnings pilot survey</td>
<td>Methodology for the compilation of the Monthly Balance of Payments Statistics developed</td>
</tr>
<tr>
<td>conducted and respective indicators</td>
<td>and aligned with EU standards</td>
</tr>
<tr>
<td>produced</td>
<td></td>
</tr>
<tr>
<td>Under this result, the following</td>
<td>Under this result, the following sub-results will be achieved:</td>
</tr>
<tr>
<td>indicative sub-results will be</td>
<td>5.2 Preliminary monthly BOP report against rest of the world for determined time period</td>
</tr>
<tr>
<td>achieved:</td>
<td>produced</td>
</tr>
<tr>
<td>4.1 Questionnaire and methodology for</td>
<td>5.3 Plan for introduction of GEO distribution in compilation and reporting of monthly BOP</td>
</tr>
<tr>
<td>implementing Structure of earnings</td>
<td>5.4 Inventory of administrative sources available</td>
</tr>
<tr>
<td>pilot survey prepared (including</td>
<td></td>
</tr>
<tr>
<td>preparation of sample survey)</td>
<td>Indicators of the Labour market statistics based on the Structure of Earnings Pilot Survey</td>
</tr>
<tr>
<td>4.2 Developed application for</td>
<td>available</td>
</tr>
<tr>
<td>entering data for the needs of BH</td>
<td></td>
</tr>
<tr>
<td>institutions</td>
<td>Established internal registry of data sources for compilation of monthly BOP,</td>
</tr>
<tr>
<td>4.3 Pilot survey conducted and data</td>
<td>Prepared reporting table in accordance with selected format and delivered to Eurostat</td>
</tr>
<tr>
<td>entered</td>
<td></td>
</tr>
<tr>
<td>4.4 Results of pilot survey analysed</td>
<td></td>
</tr>
<tr>
<td>4.5 New indicators of the Labour</td>
<td></td>
</tr>
<tr>
<td>market statistics based on the</td>
<td></td>
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<tr>
<td>Structure of Earnings Pilot Survey</td>
<td></td>
</tr>
<tr>
<td>such as: gross and hour wages by</td>
<td></td>
</tr>
<tr>
<td>age, sex, occupation, duration of</td>
<td></td>
</tr>
<tr>
<td>the working hours and type of</td>
<td></td>
</tr>
<tr>
<td>contract services produced</td>
<td></td>
</tr>
<tr>
<td>4.6 Staff of the Labour market</td>
<td></td>
</tr>
<tr>
<td>statistics trained for implementing</td>
<td></td>
</tr>
<tr>
<td>full Structure of Earning Survey</td>
<td></td>
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<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Sub-result 6.1</td>
<td>Sub-result 6.2</td>
</tr>
<tr>
<td>----------------</td>
<td>----------------</td>
</tr>
<tr>
<td>ITA cash reporting system improved to include tax offsets disclosing an accurate amount of revenue per type of taxes</td>
<td>Reporting and statistics of indirect taxes aligned/harmonised with the acquis and other relevant international standards</td>
</tr>
<tr>
<td>Capacity building in analysing modules of ITA IT system (VAT, customs, and excises) and Single Account improved</td>
<td>Dissemination of ITA tax statistics improved</td>
</tr>
<tr>
<td>Capacity building in drafting proposals for changes in modules strengthened;</td>
<td>Draft proposals in modules if ITA IT/Single Account system available/ready to be used</td>
</tr>
<tr>
<td>Capacity building in developing of the supplementary monthly reports following the principles of standard dual accounting enforced</td>
<td>Formatting outputs/”bridge” tables from modules necessary for accrual revenue reporting prepared;</td>
</tr>
<tr>
<td>Capacity building in drafting necessary regulations (BoR, instructions, etc.) improved</td>
<td>Capacity building in harmonisation of the ITA revenue reporting system with EU requirements strengthened</td>
</tr>
<tr>
<td>Capacity building in formatting outputs for dissemination to the ITA GB (MAU) and other users of reports enforced</td>
<td></td>
</tr>
</tbody>
</table>