
PROCUREMENT DOCUMENTS

**Bidding Documents
for
Procurement of
Information Systems Design,
Supply and Installation**

**Procurement of:
*An Integrated Revenue Management
System***

Issued on: *November 18th, 2015*

ICB No: *RAMP/5*

Purchaser: *National Agency for Fiscal Administration*

Country: *Romania*

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PART 1 – BIDDING PROCEDURES

SECTION I. INSTRUCTIONS TO BIDDERS (ITB)

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Instructions to Bidders

A. GENERAL

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| 1. Scope of Bid and Bidding Process | <p>1.1 The Purchaser named in the Bid Data Sheet (BDS), or its duly authorized Purchasing Agent if so specified in the BDS (interchangeably referred to as “the Purchaser” in these Bidding Documents), invites bids for the supply and installation of the Information System, as briefly described in the BDS and specified in greater detail in these Bidding Documents.</p> <p>1.2 The title and identification number of the Invitation for Bids (IFB) and resulting Contract(s) are provided in the BDS.</p> <p>1.3 Throughout the Bidding Documents, the term "in writing" means communicated in written form (e.g. by mail, e-mail, fax, telex) with proof of receipt, and the term "days" means calendar days unless a different meaning is evident from the context.</p> <p>1.4 Unless specified in the BDS, alternative procedures forming part or all of what is commonly known as “e-Tendering” are not available.</p> |
| 2. Source of Funds | <p>2.1 The Borrower named in the BDS has applied for or received a loan or credit (as identified in the BDS, and called a “loan” in these Bidding Documents) from the International Bank for Reconstruction and Development or the International Development Association (called “the Bank” in these Bidding Documents) equivalent to the amount indicated in the BDS toward the cost of the Project specified in the BDS. The Borrower intends to apply a portion of the proceeds of this loan to eligible payments under the Contract for which these Bidding Documents are issued.</p> <p>2.2 Payment by the Bank will be made only at the request of the Borrower, or the Borrower’s executing agency, and upon approval by the Bank in accordance with the terms and conditions of the Loan Agreement, and will be subject in all respects to the terms and conditions of that agreement. The Loan Agreement prohibits a withdrawal from the loan account for the purpose of any payment to persons or entities, or for any import of goods, if such payment or import, to the knowledge of the Bank, is prohibited by a decision of the United Nations Security Council taken under Chapter VII of the Charter of the United Nations. No party other than the Borrower should derive any rights from the Loan Agreement or have any claim to the loan proceeds.</p> |
| 3. Fraud and | <p>3.1 It is the Bank’s policy to require that Borrowers (including</p> |

Corruption

beneficiaries of Bank loans), as well as Bidders, Suppliers, contractors and their agents (whether declared or not), personnel, subcontractors, sub-consultants, service providers and suppliers, under Bank-financed contracts, observe the highest standard of ethics during the procurement and execution of such contracts.¹ In pursuance of this policy, the Bank:

- (a) defines, for the purposes of this provision, the terms set forth below as follows:
 - (i) “corrupt practice” is the offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party²;
 - (ii) “fraudulent practice” is any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation³;
 - (iii) “collusive practice” is an arrangement between two or more parties⁴ designed to achieve an improper purpose, including to influence improperly the actions of another party;
 - (iv) “coercive practice” is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party⁵;
 - (v) “obstructive practice” is
 - (aa) deliberately destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede a

¹In this context, any action taken by a bidder, supplier, contractor, or any of its personnel, agents, subcontractors, sub-consultants, service providers, suppliers and/or their employees to influence the procurement process or contract execution for undue advantage is improper.

²“Another party” refers to a public official acting in relation to the procurement process or contract execution]. In this context, “public official” includes World Bank staff and employees of other organizations taking or reviewing procurement decisions.

³“Party” refers to a public official; the terms “benefit” and “obligation” relate to the procurement process or contract execution; and the “act or omission” is intended to influence the procurement process or contract execution.

⁴“Parties” refers to participants in the procurement process (including public officials) attempting to establish bid prices at artificial, non competitive levels.

⁵“Party” refers to a participant in the procurement process or contract execution.

Bank investigation into allegations of a corrupt, fraudulent, coercive or collusive practice; and/or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation, or

- (bb) acts intended to materially impede the exercise of the Bank's inspection and audit rights provided for under sub-clause 3.2 below.
- (b) will reject a proposal for award if it determines that the Bidder recommended for award has, directly or through an agent, engaged in corrupt, fraudulent, collusive, coercive or obstructive practices in competing for the contract in question;
- (c) will cancel the portion of the loan allocated to a contract if it determines at any time that representatives of the Borrower or of a beneficiary of the loan engaged in corrupt, fraudulent, collusive, or coercive practices during the procurement or the execution of that contract, without the Borrower having taken timely and appropriate action satisfactory to the Bank to address such practices when they occur; and
- (d) will sanction a firm or an individual, at any time, in accordance with prevailing Bank's sanctions procedures^a, including by publicly declaring such firm or individual ineligible, either indefinitely or for a stated period of time: (i) to be awarded a Bank-financed contract; and (ii) to be a nominated^b sub-contractor, consultant, manufacturer or supplier, or service provider of an otherwise eligible firm being awarded a Bank-financed contract.

3.2 In further pursuance of this policy, Bidders shall permit the Bank to inspect any accounts and records and other documents relating to the Bid submission and contract performance, and to

^a A firm or an individual may be declared ineligible to be awarded a Bank-financed contract upon completion of the Bank's sanctions proceedings as per its sanctions procedures, including inter alia: (i) temporary suspension in connection with an ongoing sanctions proceeding; (ii) cross-debarment as agreed with other International Financial Institutions, including Multilateral Development Banks; and (iii) the World Bank Group corporate administrative procurement sanctions procedures for fraud and corruption.

^b A nominated sub-contractor, consultant, manufacturer or supplier, or service provider (different names are used depending on the particular bidding document) is one which either has been: (i) included by the bidder in its pre-qualification application or bid because it brings specific and critical experience and know-how that are accounted for in the evaluation of the bidder's pre-qualification application or the bid; or (ii) appointed by the Borrower.

have them audited by auditors appointed by the Bank.

- 3.3 Furthermore, Bidders should be aware of the provision stated in Clause 9.8 and Clause 6.2 in the General Conditions of Contract.

4. Eligible Bidders

- 4.1 A Bidder, and all parties constituting the Bidder, may have the nationality of any country, subject to the restrictions **specified in Section IV, Eligible Countries**. A Bidder should be deemed to have the nationality of a country if the Bidder is a citizen or is constituted, incorporated, or registered and operates in conformity with the provisions of the laws of that country.
- 4.2 If a prequalification process has been undertaken for the Contract(s) for which these Bidding Documents have been issued, only those Bidders may participate that had been prequalified and continue to meet the eligibility criteria of this Clause. A prequalified Joint Venture may not change partners or its structure when submitting a bid.
- 4.3 A firm may be excluded from bidding if:
- (a) it was engaged by the Purchaser to provide consulting services for the preparation of the design, specifications, or other documents to be used for the procurement of the Information System described in these Bidding Documents; or
 - (b) it is a government-owned enterprise in the Borrower's country, unless it can establish that it (i) is legally and financially autonomous and (ii) operates under commercial law. No dependent agency of the Borrower or Sub-Borrower should be permitted to bid.
- 4.4 A firm that has been sanctioned by the Bank in accordance with the above ITB Clause 3.1 (d), or in accordance with the Bank's Guidelines on Preventing and Combating Fraud and Corruption in Projects Financed by IBRD Loans and IDA Credits and Grants, shall be ineligible to be awarded a Bank-financed contract, or benefit from a Bank-financed contract, financially or otherwise, during such period of time as the Bank shall determine. The list of debarred firms is available at the electronic address specified in the BDS (<http://www.worldbank.org/debarr>).
- 4.5 A firm or individual is or will be disqualified from participation in this bidding if, at any time from advertisement of the bidding until and including contract award, the firm or individual is under:
- (a) a suspension by the Purchaser agreed by the Bank as a result of execution of a Bid-Securing Declaration

pursuant to ITB Clause 29.6 in another Bank-financed procurement, or under a suspension by the Purchaser for other reasons that have been agreed by the Bank; or

- (b) a declaration of ineligibility by the Bank in accordance with ITB Clause 3.1 (d). The list of individuals and firms debarred from participating in World Bank projects is available at <http://www.worldbank.org/debar/>, or
- (c) a sanction imposed by the United Nations Security Council, as mentioned in ITB Clause 2.2.

4.6 A firm or other entity that is ineligible according to any of the above provisions of this Clause, may also not participate as a Joint Venture partner, or as Subcontractor for or supplier of goods, works or services. If a bid becomes materially incomplete after removing ineligible entities, the bid may be disqualified.

4.7 Bidders should provide such evidence of their continued eligibility satisfactory to the Purchaser, as the Purchaser should reasonably request.

5. Eligible Goods and Services

5.1 For the purposes of these Bidding Documents, the Information System means all:

- (a) the required information technologies, including all information processing and communications-related hardware, software, supplies, and consumable items that the Supplier is required to design, supply and install under the Contract, plus all associated documentation, and all other materials and goods to be designed, supplied, installed, integrated, and made operational (collectively called “the Goods” in some clauses of the ITB); and
- (b) the related software development, transportation, insurance, installation, customization, integration, commissioning, training, technical support, maintenance, repair, and other services necessary for proper operation of the Information System to be provided by the selected Bidder and as specified in the Contract.

5.2 Funds from Bank loans are disbursed only for expenditures for an Information System made up of goods and services provided by nationals of, and produced in or supplied from, eligible source countries as defined in BDS for ITB Clause 4.1. An Information System is deemed to be produced in a certain country when, in the territory of that country, through software development, manufacturing, or substantial and major assembly or integration of

components, a commercially recognized product results that is substantially different in basic characteristics or in purpose or utility from its components.

- 5.3 For purposes of this clause, the nationality of the Bidder is distinct from the country in which the Information System and its goods components are produced or from which the related services are supplied.
- 5.4 At the time of bidding, Bidders should document the origin of the Goods and Services in the Price Schedules. At the time of shipment, the Supplier should confirm these by a certificate of origin.

6. Qualifications of the Bidder

- 6.1 By submission of documentary evidence in its bid, the Bidder must establish to the Purchaser's satisfaction:

- (a) that it has the financial, technical, and production capability necessary to perform the Contract, meets the qualification criteria **specified in the BDS**, and has a successful performance history. If a prequalification process has been undertaken for the Contract(s) for which these Bidding Documents have been issued, the Bidder should, as part of its bid, update any information submitted with its application for prequalification;

Unless **admitted and specified in the BDS**, the experience and/or resources of any Subcontractor will NOT count towards establishing a Bidder's qualifications for Information System components. Otherwise, only the Bidder's qualifications (including Joint Venture Partners) will be considered.

- (b) that – unless otherwise **specified in the BDS** – for all powered (active) hardware and/or software components of the Information System which the Bidder does not itself produce, the Bidder must be duly authorized by the producer to supply those components in the Purchaser's country under the Contract(s) that may result from this bidding. This must be documented by including Manufacturer's Authorizations in the bid (based on the sample found in the Sample Bidding Forms in Section III.)

- (c) that – unless otherwise **specified in the BDS** – if a Bidder proposes Subcontractors for design, implementation, data conversion, training, warranty repair, maintenance and/or technical support (or other such key services) the Bidder must document that these Subcontractors have agreed in writing to serve for the Bidder under the Contract(s) that may result from this bidding by including Subcontractor Agreement in the bid (based on the sample found in the Sample Bidding Forms in Section III.)

and

- (d) that, in the case of a Bidder not doing business within the Purchaser's country, the Bidder is or will be (if awarded the Contract) represented by an Agent in that country who is equipped and able to carry out / manage the Bidder's maintenance, technical support, training, and warranty repair obligations Technical Requirements (including any response time, problem-resolution norms or other aspects that may be specified in the Contract).

6.2 Bids submitted by a Joint Venture of two or more firms as partners should also comply with the following requirements:

- (a) the bid should be signed so as to be legally binding on all partners;
- (b) one of the partners should be nominated as being in charge, and this nomination should be evidenced by submitting a power of attorney signed by legally authorized signatories of all the partners;
- (c) the partner in charge should be authorized to incur liabilities and receive instructions for and on behalf of any and all partners of the Joint Venture, and the entire execution of the Contract, including payment, should be done exclusively with the partner in charge;
- (d) the partner or combination of partners that is responsible for a specific component of the Information System must meet the relevant minimum qualification criteria for that component;
- (e) a firm may submit bids either as a single Bidder on its own, or as partner in one, and only one, Joint Venture. If, as a result of the bid opening pursuant to ITB Clause 19 and/or 36, this requirement is not met, all bids involving the firm as a single Bidder or Joint Venture partner will be disqualified;
- (f) all partners of the Joint Venture should be liable jointly

and severally for the execution of the Contract in accordance with the Contract terms, and a statement to this effect should be included in the authorization mentioned under ITB Clause 6.2 (b) above, in the bid as well as in the Contract (in case of a successful bid).

- 6.3 If a Bidder intends to subcontract major items of supply or services, it should include in the bid details of the name and nationality of the proposed Subcontractor for each of those items and should be responsible for ensuring that any Subcontractor proposed complies with the requirements of ITB Clause 4, and that any Goods or Services components of the Information System to be provided by the Subcontractor comply with the requirements of ITB Clause 5 and the related evidence required by ITB Clause 13.1 (c) (iii) and/or 25.1 (e) (iii) is submitted. Bidders are free to list more than one Subcontractor against each item. Quoted rates and prices will be deemed to apply, whichever Subcontractor is appointed, and no adjustment of the rates or prices will be permitted. The Purchaser reserves the right to delete any proposed Subcontractor from the list. This should be done prior to Contract signature, by deleting such unacceptable Subcontractors from Appendix 3 to the Contract Agreement, which should list the approved Subcontractors for each item prior to Contract signature. Subsequent additions and deletions from the list of approved Subcontractors should be performed in accordance with GCC Clause 20 (as revised in the SCC, if applicable) and Appendix 3 to the Contract Agreement.

For the purposes of these Bidding Documents, a Subcontractor is any vendor or service provider with whom the Bidder contracts for the supply or execution of any part of the Information System to be provided by the Bidder under the Contract (such as the supply of major hardware, software, or other components of the required Information Technologies specified, or the performance of related Services, e.g., software development, transportation, installation, customization, integration, commissioning, training, technical support, maintenance, repair, etc.).

- 6.4 A firm which is a Bidder, whether as a single Bidder or as a partner in a Joint Venture, cannot be a Subcontractor in other bids, except for the supply of commercially available hardware or software by the firm, as well as purely incidental services such as installation/configuration, routine training, and ongoing maintenance/support.

However, if the BDS for ITB Clause 6.1 (a) allows the qualification of Subcontractors nominated for certain components to be taken into account in assessing the Bidder's

overall qualifications, any Subcontractor so nominated by any Bidder is automatically disqualified from being a Bidder itself or a partner in a Joint Venture. The same will normally apply to firms that have provided Subcontractor agreements for certain services pursuant to ITB Clause 6.1 (c). Non-compliance may result in the rejection of all bids in which the affected firm participates as Bidder or as partner in a Joint Venture. As long as in compliance with these provisions, or as long as unaffected by them due to not participating as Bidder or as partner in a Joint Venture, a firm may be proposed as a Subcontractor in any number of bids.

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| 7. Cost of Bidding | 7.1 The Bidder should bear all costs associated with the preparation and submission of its bid, and the Purchaser will in no case be responsible or liable for those costs. |
| 8. Site Visit | <p>8.1 The Bidder may wish to visit and examine the site or sites of the Information System and obtain for itself, at its own responsibility and risk, all information that may be necessary for preparing the bid and entering into the Contract. The costs of visiting the site or sites should be at the Bidder's own expense.</p> <p>8.2 The Purchaser will arrange for the Bidder and its personnel or agents to gain access to the relevant site or sites, provided that the Bidder gives the Purchaser adequate notice of a proposed visit of at least fourteen (14) days. Alternatively, the Purchaser may organize a site visit or visits concurrently with the pre-bid meeting, as specified in the BDS for ITB Clause 10.2. Failure of a Bidder to make a site visit will not be a cause for its disqualification.</p> <p>8.3 No site visits should be arranged or scheduled after the deadline for the submission of the Combined Technical and Financial Bids and prior to the award of Contract.</p> |

B. THE BIDDING DOCUMENTS

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| 9. Content of Bidding Documents | 9.1 The contents of the Bidding Documents are listed below and should be read in conjunction with any addenda issued in accordance with ITB Clause 11: |
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PART 1: BIDDING PROCEDURES

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|-------------|-------------------------------|
| Section I | Instructions to Bidders (ITB) |
| Section II | Bid Data Sheet (BDS) |
| Section III | Sample Bidding Forms |
| Section IV | Eligible Countries |

PART 2: PURCHASER'S REQUIREMENTS

- Section V Requirements of the Information System, including:
- Technical Requirements
 - Implementation Schedule
 - System Inventory Tables
 - Background and Informational Materials

PART 3: CONDITIONS OF CONTRACT AND CONTRACT FORMS

Section VI General Conditions of Contract (GCC)

Section VII Special Conditions of Contract (SCC)

Section VIII Sample Contractual Forms

- 9.2 Bidders are expected to examine all instructions, forms, terms, specifications, and other information in the Bidding Documents. Failure to furnish all information required by the Bidding Documents or to submit a bid not substantially responsive to the Bidding Documents in every respect will be at the Bidder's risk and may result in the rejection of its bid.
- 9.3 The Invitation for Bids is not formally part of the Bidding Documents and may be included for reference only. In case of inconsistencies, the published Bidding Documents should prevail.

10. Clarification of Bidding Documents and Pre-bid Meeting

- 10.1 A prospective Bidder requiring any clarification of the Bidding Documents may notify the Purchaser in writing as **specified in the BDS**. Similarly, if a Bidder feels that any important provision in the documents will be unacceptable, such an issue should be raised as soon as possible. The Purchaser will respond in writing to any request for clarification or modification of the Bidding Documents that it receives no later than twenty-one (21) days prior to the deadline for submission of bids prescribed by the Purchaser. Copies of the Purchaser's response (including an explanation of the query but not identifying its source) will be sent to all prospective Bidders that received the Bidding Documents from the Purchaser.
- 10.2 When indicated in the BDS, the Purchaser will organize a pre-bid meeting at the time and place **specified in the BDS**, which the Bidders are encouraged to attend. The purpose of the meeting will be to clarify issues and answer questions on any matter that may be raised at this stage, with particular attention to issues related to the Technical Requirements. Bidders are requested to submit any questions in writing to reach the Purchaser not later than one week before the meeting. Questions and answers will be transmitted in accordance with ITB Clause 10.1. Minutes of the meeting, including the questions raised and responses given, together with any responses

prepared after the meeting, will be transmitted without delay to all those that received the Bidding Documents from the Purchaser. Any modification to the Bidding Documents listed in ITB Clause 9.1, which may become necessary as a result of the pre-bid meeting, should be made by the Purchaser exclusively by issuing an Addendum pursuant to ITB Clause 11 and not through the minutes of the pre-bid meeting.

- 11. Amendment of Bidding Documents**
- 11.1 At any time prior to the deadline for submission of bids, the Purchaser may, for any reason, whether at its own initiative or in response to a clarification requested by a prospective Bidder, amend the Bidding Documents. Later amendments on the same subject modify or replace earlier ones.
 - 11.2 Amendments will be provided in the form of Addenda to the Bidding Documents, which will be sent in writing to all prospective Bidders that received the Bidding Documents from the Purchaser. Addenda will be binding on Bidders. Bidders are required to immediately acknowledge receipt of any such Addenda. It will be assumed that the amendments contained in such Addenda will have been taken into account by the Bidder in its bid.
 - 11.3 To afford prospective Bidders reasonable time in which to take the amendment into account in preparing their bids, the Purchaser may, at its discretion, extend the deadline for the submission of bids, in which case, the Purchaser will notify all Bidders in writing of the extended deadline.

C. LANGUAGE OF BIDS

- 12. Language of Bids**
- 12.1 **Unless otherwise specified in the BDS,** the bid prepared by the Bidder and all correspondence and documents related to the bid exchanged by the Bidder and the Purchaser should be written in the English Language, or, if the BDS so provides, in either one of two languages specified there. Any printed literature furnished by the Bidder as part of its bid may be in a language not specified in the BDS, as long as such literature is accompanied by a translation of its pertinent passages into the language of the bid, in which case, for purposes of interpretation of the bid, the translation should govern.

D. PREPARATION OF FIRST STAGE TECHNICAL-ONLY BIDS

13. Documents Comprising First Stage Technical- Only Bid

13.1 The First Stage Technical-Only Bid submitted by the Bidder should comprise:

(a) First Stage Technical-Only Bid Submission Form, duly completed and signed by a person or persons duly authorized to bind the Bidder to the bid;

(b) written confirmation authorizing the signatory of the bid to commit the Bidder, in accordance with ITB Clause 16.2;

(c) Attachments:

(i) Attachment 1: Bidder's Eligibility

In the absence of prequalification, documents establishing to the Purchaser's satisfaction the Bidder's eligibility to bid, including but not limited to documentary evidence that the Bidder is legally incorporated in a territory of an eligible source country as defined under ITB Clause 4;

(ii) Attachment 2: Bidder's Qualifications

Documentary evidence establishing to the Purchaser's satisfaction, and in accordance with ITB Clause 6, that the Bidder is qualified to perform the Contract if its bid is accepted. In the case where prequalification of Bidders has been undertaken, and pursuant to ITB Clause 6.1 (a), the Bidder must provide evidence on any changes in the information submitted as the basis for prequalification or, if there has been no change at all in said information, a statement to this effect;

Any Manufacturer's Authorizations and Subcontractor Agreements specified as required in the BDS for ITB Clauses 6.1 (b) and 6.1 (c);

Documentary evidence regarding the Joint Venture partnership (if any) in accordance with ITB Clause 6.2.

(iii) Attachment 3: Proposed Subcontractors

A list of all major items of Goods or Services that the Bidder proposes to purchase or subcontract from others, and the name and nationality of the proposed Subcontractor, including vendors, for each of those items;

(iv) Attachment 4: Intellectual Property

A list of:

(1) all Software included in the Bidder's bid, assigning each item to one of the software categories defined in GCC Clause 1.1 (c):

(A) System, General Purpose, and Application Software; and

(B) Standard and Custom Software.

(2) all Custom Materials, as defined in GCC Clause 1.1 (c), included in the Bidder's bid.

All Materials not identified as Custom Materials should be deemed Standard Materials, as defined in GCC Clause 1.1 (c).

Re-assignments among the Software and Materials categories, if necessary, will be made during the implementation of the Contract according to GCC Clause 39 (Changes to the Information System).

(v) Attachment 5: Conformity of the Information System to the Bidding Documents

Documentary evidence establishing to the Purchaser's satisfaction, and in accordance with ITB Clause 14, that the Goods and Services components of the Information System to be supplied, installed, and/or performed by the Bidder conform to the Bidding Documents;

(vi) Attachment 6: Deviations

Bidders should give details of all deviations in their First Stage Technical-Only Bid with respect to the contractual terms and conditions contained in the GCC and/or the SCC (including, but not restricted to, Intellectual Property Rights, Software licenses, liabilities, amount of performance security, governing law, etc.) and/or to the required technical features specified in the Technical Requirements, that they would like the Purchaser to consider during the evaluation of First Stage Technical-Only Bids and any Clarification Meeting(s) with the Bidder, pursuant to ITB Clauses 20 through 23. The Purchaser will consider such proposed deviations, pursuant to ITB Clause 21.1 (g);

Pursuant to ITB Clause 23.8, the bidder-specific memorandum titled "Changes Required Pursuant to First Stage Evaluation" should indicate the Bidder's deviations that are not acceptable to the Purchaser and which the Bidder must withdraw in its Second Stage Combined Technical and Financial Bid –

failure to do so would constitute grounds for the bid to be rejected pursuant to ITB Clause 38.5;

Deviations that are acceptable to the Purchaser should be incorporated into the Bidding Documents in the form of an Addendum to be distributed, together with the Invitation for Bids – Second Stage Combined Technical and Financial Bids, to all Bidders invited to submit a Second Stage Bid;

**14. Documents
Establishing
the Conformity
of the
Information
System to the
Bidding
Documents**

- 14.1 Pursuant to ITB Clause 13, the Bidder should furnish, as part of its First Stage Technical-Only Bid documents establishing the conformity to the Bidding Documents of the Information System that the Bidder proposes to design, supply and install under the Contract.
- 14.2 The documentary evidence of conformity of the Information System to the Bidding Documents including:
- (a) a Preliminary Project Plan describing, among other things, the methods by which the Bidder will carry out its overall management and coordination responsibilities if awarded the Contract, and the human and other resources the Bidder proposes to use. The Preliminary Project Plan must also address any other topics **specified in the BDS**. In addition, the Preliminary Project Plan should state the Bidder's assessment of what it expects the Purchaser and any other party involved in the implementation of the Information System to provide during implementation and how the Bidder proposes to coordinate the activities of all involved parties;
 - (b) written confirmation that the Bidder accepts responsibility for the successful integration and inter-operability of all components of the Information System as required by the Bidding Documents;
 - (c) an item-by-item commentary on the Purchaser's Technical Requirements, demonstrating the substantial responsiveness of the Information System offered to those requirements. In demonstrating responsiveness, the Bidder is encouraged to use the Technical Responsiveness Checklist(or Checklist Format) in the Sample Bidding Forms (Section III). The commentary should include explicit cross-references to the relevant pages in the supporting materials included in the bid. Whenever a discrepancy arises between the item-by-item commentary and any catalogs, technical specifications, or other preprinted materials submitted with the bid, the item-by-item commentary should prevail;

- (d) Support material (e.g., product literature, white papers, narrative descriptions of technologies and/or technical approaches), as required and appropriate.
- (e) Any separate and enforceable contract(s) for Recurrent Cost items which the BDS for ITB Clause 26.2 required Bidders to bid.

14.3 References to brand names or model numbers or national or proprietary standards designated by the Purchaser in the Bidding Documents are intended to be descriptive and not restrictive. Except where explicitly **prohibited in the BDS** for specific items or standards, the Bidder may substitute alternative brand/model names or standards in its bid, provided that it demonstrates to the Purchaser's satisfaction that the use of the substitute(s) will result in the Information System being able to perform substantially equivalent to or better than that specified in the Technical Requirements.

14.4 For their Second Stage Combined Technical and Financial Bids, the invited Bidders are expected to offer the same brands, models, Subcontractors and other material provisions as proposed in the First Stage Technical-Only Bid, unless changes are explicitly permitted or required in the bidder-specific memorandum entitled "Changes Required Pursuant to First Stage Evaluation" pursuant to ITB Clause 23.8, or are implied or triggered by Addenda to the Bidding Documents issued in the second stage of bidding. Bidders that deviate from their First Stage Technical-Only Bids without specific endorsement by their memorandum or without a reason clearly established by Addenda issued in the second bidding-stage, place their bid at risk of being rejected.

15. First Stage Technical-Only Bid Submission Form

15.1 The Bidder should complete the First Stage Technical-Only Bid Submission Form furnished in the Sample Bidding Forms (Section III) in the manner and detail indicated in this section and submit this form with the bid.

16. Format and Signing of First Stage Bid

16.1 The Bidder should prepare an original and the number of copies/sets of the bid **specified in the BDS**, clearly marking each one as: "FIRST STAGE TECHNICAL-ONLY BID – ORIGINAL," "FIRST STAGE TECHNICAL-ONLY BID – COPY NO. 1," "FIRST STAGE TECHNICAL-ONLY BID -- COPY NO. 2," etc., as appropriate. In the event of any discrepancy between the original and any copy, the original should govern.

16.2 The original and all copies of the bid should be typed or written in indelible ink and should be signed by a person or persons duly authorized to sign on behalf of the Bidder. The authorization must be in writing and included in the bid pursuant to ITB Clause 13.1 (b). The name and position held

by each person signing the authorization must be typed or printed below the signature. All pages of the bid, except for unamended printed literature, should be initialed by the person or persons signing the bid.

- 16.3 The bid should contain no interlineations, erasures, or overwriting, except to correct errors made by the Bidder, in which case such corrections should be initialed by the person or persons signing the bid.
- 16.4 Signing and submission of a First Stage Technical-Only Bid should not bind or obligate the Bidder to submit a Second Stage Combined Technical and Financial Bid.

E. SUBMISSION OF FIRST STAGE TECHNICAL-ONLY BIDS

17. Sealing and Marking of First Stage Technical-Only Bid

- 17.1 The Bidder should seal the original First Stage Bid and each copy of the bid in separate envelopes, each containing the documents specified in ITB Clause 13, and should mark the envelopes as “FIRST STAGE TECHNICAL-ONLY BID – ORIGINAL,” and “FIRST STAGE TECHNICAL-ONLY BID – COPY NO. [number],” all duly marked as required in ITB Clause 16.1. The envelopes should be sealed in an outer envelope.
- 17.2 The inner and outer envelopes should
- (a) be addressed to the Purchaser, at the address given in the BDS for ITB Clause 18.1 and
 - (b) bear the Contract(s) name, the Invitation for Bids (IFB) title and number, as specified in the BDS for ITB Clause 1.2, and the statement “FIRST STAGE TECHNICAL-ONLY BID – DO NOT OPEN BEFORE [time and date],” to be completed with the time and date specified in the BDS for ITB Clause 19.1.
- 17.3 The inner envelopes should each indicate the name and address of the Bidder to enable the bid to be returned unopened in case it is declared “late.”
- 17.4 If the outer envelope is not sealed and marked as required by ITB Clauses 17.2 and 17.3, the Purchaser will assume no responsibility for the bid’s misplacement or premature opening. If the outer envelope discloses the Bidder’s identity, the Purchaser will not guarantee the anonymity of the bid submission, but this disclosure will not constitute grounds for bid rejection.

- 18. Deadline for Submission of First Stage Technical-Only Bids**
- 18.1 First Stage Technical-Only Bids must be received by the Purchaser at the address specified, and no later than the time and date **specified, in the BDS**. Late bids will be rejected and returned unopened to the Bidder.
- 18.2 The Purchaser may, at its discretion, extend the deadline for submission of bids by amending the Bidding Documents in accordance with ITB Clause 11.3, in which case all rights and obligations of the Purchaser and Bidders will thereafter be subject to the deadline as extended.

F. OPENING AND EVALUATION OF FIRST STAGE TECHNICAL-ONLY BIDS

- 19. Opening of First Stage Technical-Only Bids by Purchaser**
- 19.1 The Purchaser will open the First Stage Technical-Only Bids at the date, time and place **indicated in the BDS**. Bidders' representatives may attend the opening and should sign a register as proof of their attendance. The names of all Bidders who submitted bids, and other such details as the Purchaser, at its discretion, may consider appropriate will be announced at the opening and recorded in minutes of the First Stage Technical-Only Bid opening. The Purchaser will promptly convey these minutes in writing to all Bidders that met the deadline for submitting bids.
- 20. Preliminary Examination of First Stage Technical-Only Bids**
- 20.1 The Purchaser will examine the First Stage Technical-Only Bids, to determine whether they have been properly signed and are substantially complete (e.g., not missing key parts of the bid or silent on excessively large portions of the Technical Requirements). In the case where a pre-qualification process was undertaken for the Contract(s) for which these Bidding Documents have been issued, the Purchaser will ensure that each bid is from a pre-qualified bidder and, in the case of a Joint Venture, that partners and structure of the Joint Venture are unchanged from those in the pre-qualification.
- 21. Technical Evaluation of First Stage Technical-Only Bids**
- 21.1 The Purchaser will carry out a detailed technical evaluation of each First Stage Technical-Only Bid that was not rejected during preliminary examination pursuant to ITB Clause 20, to determine whether the technical aspects of the bid are responsive to the requirements set forth in the Bidding Documents. To reach such a determination, the Purchaser will examine the information supplied by the Bidders, pursuant to ITB Clauses 13 and 14, and in response to other requirements in the Bidding Documents, taking into account the following factors:
- (a) overall completeness and compliance with the Technical Requirements; and deviations from the Technical

Requirements;

- (b) suitability of the Information System offered in relation to the conditions prevailing at the site; and the suitability of the implementation and other services proposed, as described in the Preliminary Project Plan included in the bid;
- (c) achievement of specified performance criteria by the Information System;
- (d) compliance with the time schedule called for by the Implementation Schedule and any alternative time schedules offered by Bidders, as evidenced by a milestone schedule provided in the Preliminary Project Plan included in the bid;
- (e) type, quantity, quality, and long-term availability of maintenance services and of any critical consumable items necessary for the operation of the Information System;
- (f) any other relevant technical factors that the Purchaser deems necessary or prudent to take into consideration;
- (g) any proposed deviations in the bid to the contractual and technical provisions stipulated in the Bidding Documents.

**22. Detailed
Evaluation of
Bidder's
Qualification**

- 22.1 In the absence of a pre-qualification process, the Purchaser will ascertain to its satisfaction whether a Bidder having submitted a First Stage Technical-Only Bid is qualified to satisfactorily perform the Contract. Conversely, if a pre-qualification process had been carried out for the Contract(s) for which these Bidding Documents have been issued, the Purchaser should ascertain to its satisfaction that, on the basis of updated documentary evidence submitted in accordance with ITB Clause 13.1 (c) (ii), the Bidder remains qualified to satisfactorily perform the Contract.
- 22.2 This determination will take into account the Bidder's financial, technical, and production capabilities, and past performance. It will be based upon an examination of the documentary evidence of the Bidder's qualifications submitted by the Bidder, pursuant to ITB Clauses 6.1 and 13.1 (c) (ii), as well as such other information as the Purchaser deems necessary and appropriate.
- 22.3 The Purchaser will identify any divergences from the qualification requirements as stated in the Bidding Documents, which - during the possible Clarification Meeting(s) pursuant to ITB Clause 23 - the Purchaser may explore with the Bidder as to whether and how the divergences could be overcome.

23. Clarification of First Stage Technical-Only Bids and Review of Bidders' Proposed Deviations and Alternative Solutions

- 23.1 The Purchaser may conduct a bidder-specific Clarification Meeting/Meetings with the Bidder to clarify aspects of the Bidder's First Stage Technical-Only Bid that require explanation or are not considered fully responsive by the Purchaser. During these meetings, the Purchaser should bring to the attention of the Bidder any matters, technical or otherwise, where for whatever reason, the Purchaser requires changes to be made to the Bidder's First Stage Technical-Only Bid to make that bid conform to the requirements of the Bidding Documents. Conversely, in these meeting(s), the Bidder should bring to the Purchaser's attention any changes it would like to make in the Second Stage Combined Technical and Financial Bid, such as replacement of certain brands or models, Subcontractors, Services and others.
- 23.2 There is no obligation upon the Bidder to attend a Clarification Meeting. If the Bidder is unable, or declines, to attend a Clarification Meeting, the Purchaser will undertake a reasonable effort to achieve the required clarification by correspondence with the Bidder or by other means such as telephone or videoconference as may be available. Any reduction in the scope for obtaining complete clarification of a First Stage Technical-Only Bid due to having to use these alternative methods is at the Bidder's risk of its bid being rejected.
- 23.3 **Unless specified in the BDS**, the First Stage Technical-Only Bid clarification stage will NOT include live demonstrations and/or tests of the Bidder's proposed solution and products. However, if the BDS specifies such demonstrations and/or test they will be as described in the BDS, including whether they are mandatory - at the risk of otherwise having the bid rejected - for Bidders invited to stage them, and the place for them. If the BDS permits Bidders to stage the tests and demonstrations away from the Purchaser's location, including outside the Purchaser's country, the Purchaser will bear all staff, travel and subsistence costs of its own team of attendees. However, the Purchaser will not be responsible for any and all costs of the Bidder in preparing, conducting and dismantling the tests and demonstrations.
- 23.4 The Purchaser will advise the Bidder, pursuant to ITB Clause 13.1 (c) (vii), of any deviations the Bidder made or proposed in the First Stage Technical-Only Bid that the Purchaser finds
- (a) unacceptable and that must be withdrawn in the Second Stage Combined Technical and Financial Bid;
 - (b) acceptable and that will be incorporated into the Bidding Documents by way of an Addendum that should be sent to all Bidders invited to submit a Second Stage Bid.

No deviation can be waived for just one or for certain bidders invited for the second bidding-stage.

- 23.5 Each Clarification Meeting must be attended by a person or persons that, through a written power of attorney, is/are duly authorized to represent Bidder in the discussions and to reach formal agreement with the Purchaser on the specific changes in the Bidder's First Stage Technical-Only Bid that are required if the Bidder is to submit a Second Stage Combined Technical and Financial Bid. The Purchaser will not be responsible for any costs incurred by the Bidder's party for and in attending the Clarification Meeting(s). An invitation for, and attendance at, Clarification Meetings does not necessarily imply that the Bidder will be invited for the second bidding-stage. However, if Clarification Meetings are held, all Bidders receiving an invitation for the second bidding-stage will be offered the opportunity of such a meeting, even if their bids, in the Purchaser's opinion, do not require face to face clarification.
- 23.6 Neither the bidder-specific memorandum pursuant to ITB Clause 23.7, nor any minutes written of the Clarification Meeting(s) or any correspondence exchanged between a specific Bidder and the Purchaser, will be shared with other Bidders. Except for the memorandum, no requirements upon the Bidder's Second Stage Combined Technical and Financial Bid will be implied from any additional bidder-specific minutes of meetings or correspondence. However, Purchaser and Bidder might use these documents, as appropriate, as clarification information in the second stage of bid preparation or evaluation, respectively.
- 23.7 For each Bidder not rejected during Preliminary Evaluation in accordance with ITB 20 the Purchaser will prepare a bidder-specific memorandum entitled "Changes Required Pursuant to First Stage Evaluation" and conveyed this to the relevant Bidder as part of the Invitation for Bids – Second Stage Combined Technical and Financial Bid.

The Purchaser will record in each bidder-specific memorandum:

- (a) all changes to the First Stage Technical-Only Bid and further elaborations required in the Second Stage Combined Technical and Financial Bid ;
- (b) list any deviations pursuant to ITB Clauses 13.1 (c) (vii) and 23.4 which are unacceptable to the Purchaser and which the Bidder must withdraw in the Second Stage Combined Technical and Financial Bid;
- (c) any Subcontractors which the Bidder must delete or replace, including justification for the deletion/replacement pursuant to ITB Clause 6.3,
- (d) the agreement between Purchaser and Bidder on the name of the Adjudicator; or the Purchaser's proposal for

replacing the previously nominated Adjudicator; or indicate no Adjudicator will be nominated, pursuant to ITB Clause 50.

If there is no requirement for any bidder-specific changes for a Bidder, the Invitation for Bids -- Second Stage will state so.

G. INVITATION TO SECOND STAGE COMBINED TECHNICAL AND FINANCIAL BIDS

24. Invitation to Submit Second Stage Combined Technical and Financial Bids

24.1 Having concluded the First Stage Technical-Only evaluation (including any Clarification Meetings), the Purchaser:

- (a) may issue an Addendum to the Bidding Documents amending, *inter alia*, BDS, the SCC, and the Technical Requirements with the objective of improving competition without compromising essential project objectives (e.g., acceptable deviations brought to the Purchaser's attention by one or more Bidders; sharpened formulation of certain Technical Requirements; adjustments to the Implementation Schedule; etc.)
- (b) will either
 - (i) invite the Bidder to submit Second Stage Combined Technical and Financial Bid, with an updated technical bid (reflecting the bidder-specific memorandum entitled "Changes Required Pursuant to First Stage Technical-Only Evaluation" and/or in Addenda to the Bidding Documents) and a corresponding financial bid, or
 - (ii) notify the Bidder that its bid has been rejected for having failed the Preliminary Examination pursuant to ITB Clause 20 (i.e., on the grounds of being improperly signed, or missing significant parts of the bid materials or silent on excessively large portions of the Technical Requirements), or that the Bidder does not meet the minimum qualification requirements set forth in the Bidding Documents (or in the Prequalification Documents, if a prequalification process was used).

24.2 Bidders invited to submit Second Stage Combined Technical and Financial Bids are required to promptly acknowledge to the Purchaser the receipt of the Invitation for Bids -- Second Stage Combined Technical and Financial Bid and the attachments, if any, listed in it.

24.3 The deadline and address for the submission of Second Stage Combined Technical and Financial Bids will be specified in the Invitation for Bids -- Second Stage Combined Technical and

Financial Bid, which the Purchaser will communicate to firms it has selected to participate in the Second Stage Combined Technical and Financial Bid process. Similarly, required Bid-securing Declaration or the amount of the required Bid Security will also be communicated in the same Invitation.

- 24.4 Bidders are not allowed to form a Joint Venture or consortium with other Bidders, nor change the partner(s) or structure of the Joint Venture or consortium if the Bidder in the First Stage was a Joint Venture or consortium.

H. PREPARATION OF COMBINED TECHNICAL AND FINANCIAL BIDS

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| 25. Documents Comprising the Combined Technical and Financial Bid | <p>25.1 The Combined Technical and Financial Bid submitted by the Bidder should comprise:</p> <ul style="list-style-type: none"> (a) A Combined Technical and Financial Bid Submission Form completed and signed by a person or persons duly authorized to bind the Bidder to the Contract; (b) written confirmation authorizing the signatory of the bid to commit the Bidder, in accordance with ITB Clause 21.2; (c) if required, Bid-securing Declaration or Bid Security furnished in accordance with ITB Clause 29; (d) all Price Schedules duly completed in accordance with ITB Clauses 26 and 27, and signed by a person or persons duly authorized to bind the Bidder to the Contract; (e) Attachments (or updates thereto): <ul style="list-style-type: none"> (i) Attachment 1: <u>Bidder's Eligibility</u>
In the absence of prequalification, documents establishing to the Purchaser's satisfaction the Bidder's eligibility to bid, including but not limited to documentary evidence that the Bidder is legally incorporated in a territory of an eligible source country as defined under ITB Clause 4; (ii) Attachment 2: <u>Bidder's Qualifications</u>
Documentary evidence establishing to the Purchaser's satisfaction, and in accordance with ITB Clause 6, that the Bidder is qualified to perform the Contract if its bid is accepted. In the case where prequalification of Bidders has been undertaken, and pursuant to ITB Clause 6.1 (a), the Bidder must provide evidence on any changes in the information submitted as the basis for prequalification or, if there |
|--|---|

has been no change at all in said information, a statement to this effect;

Any Manufacturer's Authorizations and Subcontractor Agreements specified as required in the BDS for ITB Clauses 6.1 (b) and 6.1 (c);

Documentary evidence regarding the Joint Venture partnership (if any) in accordance with ITB Clause 6.2

(iii) Attachment 3: Proposed Subcontractors

A list of all major items of Goods or Services that the Bidder proposes to purchase or subcontract from others, and the name and nationality of the proposed Subcontractor, including vendors, for each of those items;

(iv) Attachment 4: Intellectual Property

A list of:

(1) all Software included in the Bidder's bid, assigning each item to one of the software categories defined in GCC Clause 1.1 (c):

(A) System, General Purpose, and Application Software; and

(B) Standard and Custom Software.

(2) all Custom Materials, as defined in GCC Clause 1.1 (c), included in the Bidder's bid.

All Materials not identified as Custom Materials should be deemed Standard Materials, as defined in GCC Clause 1.1 (c).

Re-assignments among the Software and Materials categories, if necessary, will be made during the implementation of the Contract according to GCC Clause 39 (Changes to the Information System).

(v) Attachment 5: Conformity of the Information System to the Bidding Documents

Documentary evidence establishing to the Purchaser's satisfaction, and in accordance with ITB Clause 28, that the Goods and Services components of the Information System to be designed, supplied, installed, and/or performed by the Bidder conform to the Bidding Documents (and any Addendum and bidder-specific memorandum "Changes Required Pursuant to First Stage Technical-Only Evaluation").

26. Bid Prices

26.1 All Goods and Services identified in the Supply and Installation Cost Sub-Tables in System Inventory Tables in Section V, and all other Goods and Services proposed by the Bidder to fulfill the requirements of the Information System, must be priced separately and summarized in the corresponding cost tables in the Sample Bidding Forms (Section III), in accordance with the instructions provided in the tables and in the manner specified below.

26.2 **Unless otherwise specified in the BDS**, the Bidder must also bid Recurrent Cost Items specified in the Technical Requirements, Recurrent Cost Sub-Table of the System Inventory Tables in Section V (if any). These must be priced separately and summarized in the corresponding cost tables in the Sample Bidding Forms (Section III), in accordance with the instructions provided in the tables and in the manner specified below.

If specified in the BDS, the Bidder must also bid separate enforceable contracts for the Recurrent Cost Items not included in the main Contract.

Prices for Recurrent Costs are all-inclusive of the costs of necessary Goods such as spare parts, software license renewals, labor, etc., needed for the continued and proper operation of the Information System and, if appropriate, of the Bidder's own allowance for price increases.

26.3 Unit prices must be quoted at a level of detail appropriate for calculation of any partial deliveries or partial payments under the contract, in accordance with the Implementation Schedule in Section V), and with GCC and SCC Clause 12 – Terms of Payment. Bidders may be required to provide a breakdown of any composite or lump-sum items included in the Cost Tables.

26.4 The price of items that the Bidder has left blank in the cost tables provided in the Sample Bid Forms (Section III) should be assumed to be included in the price of other items. Items omitted altogether from the cost tables should be assumed to be omitted from the bid and, provided that the bid is substantially responsive, an adjustment to the bid price will be made during bid evaluation in accordance with ITB Clause 30.6 (c) (iii).

26.5 The prices for Goods components of the Information System are to be expressed and should be defined and governed in accordance with the rules prescribed in the edition of Incoterms **specified in the BDS**, as follows:

(a) Goods supplied from outside the Purchaser's country:

Unless otherwise specified in the BDS, the prices should be quoted on a CIP (named place of destination) basis, exclusive of all taxes, stamps, duties, levies, and fees

imposed in the Purchaser's country. The named place of destination and special instructions for the contract of carriage are as specified in the SCC for GCC 1.1 (e) (iii). In quoting the price, the Bidder should be free to use transportation through carriers registered in any eligible countries. Similarly, the Bidder may obtain insurance services from any eligible source country.

(b) Locally supplied Goods:

Unit prices of Goods offered from within the Purchaser's Country, should be quoted on an EXW (ex factory, ex works, ex warehouse or off-the-shelf, as applicable) basis, including all customs duties, levies, fees, sales and other taxes incurred until delivery of the Goods, but excluding all VAT or sales and other taxes and duties/fees incurred for the Goods at the time of invoicing or sales transaction, if the Contract is awarded.

(c) Inland transportation:

Unless otherwise stated in the BDS, inland transportation, insurance and related local costs incidental to the delivery of the Goods to the designated Project Sites must be quoted separately as a Service item in accordance with ITB Clause 14.5, whether the Goods are to be supplied locally or from outside the Purchaser's country, except when these costs are already included in the price of the Goods, as is, e.g., the case, when ITB Clause 14.4 (a) specifies CIP, and the named places of destination are the Project Sites.

- 26.6 The price of Services should be separated into their local and foreign currency components and where appropriate, broken down into unit prices. Prices must include all taxes, duties, levies and fees whatsoever, except only VAT or other indirect taxes, or stamp duties, that may be assessed and/or apply in the Purchaser's country on/to the price of the Services invoiced to the Purchaser, if the Contract is awarded.

Unless otherwise specified in the BDS, the prices must include all costs incidental to the performance of the Services, as incurred by the Supplier, such as travel, subsistence, office support, communications, translation, printing of materials, etc. Costs incidental to the delivery of the Services but incurred by the Purchaser or its staff, or by third parties, must be included in the price only to the extent such obligations are made explicit in these Bidding Documents (as, e.g., a requirement for the Bidder to include the travel and subsistence costs of trainees).

- 26.7 **Unless otherwise specified in the BDS,** prices quoted by the Bidder should be fixed during the Bidder's performance of the

Contract and not subject to increases on any account. Bids submitted that are subject to price adjustment will be rejected.

27. Bid Currencies 27.1 Prices should be quoted in the following currencies:

- (a) The Bidder may quote its prices for all Information Technologies, associated Goods, and Services to be supplied from outside the Purchaser's Country in the currencies of countries eligible according to the BDS for ITB Clause 4.1. If the Bidder wishes to be paid in a combination of different currencies, it must quote unit prices accordingly, but no more than three foreign currencies may be used.
- (b) The Bidder should express its prices for such Information Technologies, associated Goods, and Services to be supplied locally (i.e., from within the Purchaser's Country) in the currency of the Purchaser's Country OR in any other currency of the bid **unless otherwise specified in the BDS.**

28. Documents Establishing the Conformity of the Information System to the Bidding Documents

- 28.1 Pursuant to ITB Clause 25.1 (e) (vi), the Bidder should furnish, as part of its bid, documents establishing the conformity to the Bidding Documents of the Information System that the Bidder proposes to supply and install under the Contract.
- 28.2 The documentary evidence of conformity of the Information System to the Bidding Documents including:

(or updates thereto)

- (a) a Preliminary Project Plan describing, among other things, the methods by which the Bidder will carry out its overall management and coordination responsibilities if awarded the Contract, and the human and other resources the Bidder proposes to use. The Preliminary Project Plan must also address any other topics **specified in the BDS.** In addition, the Preliminary Project Plan should state the Bidder's assessment of what it expects the Purchaser and any other party involved in the implementation of the Information System to provide during implementation and how the Bidder proposes to coordinate the activities of all involved parties;
- (b) written confirmation that the Bidder accepts responsibility for the successful integration and inter-operability of all components of the Information System as required by the Bidding Documents;
- (c) an item-by-item commentary on the Purchaser's Technical Requirements, demonstrating the substantial responsiveness of the Information System offered to those

requirements. In demonstrating responsiveness, the Bidder is encouraged to use the Technical Responsiveness Checklist (or Checklist Format) in the Sample Bidding Forms (Section III). The commentary should include explicit cross-references to the relevant pages in the supporting materials included in the bid. Whenever a discrepancy arises between the item-by-item commentary and any catalogs, technical specifications, or other preprinted materials submitted with the bid, the item-by-item commentary should prevail;

- (d) Support material (e.g., product literature, white papers, narrative descriptions of technologies and/or technical approaches), as required and appropriate.
- (e) Any separate and enforceable contract(s) for Recurrent Cost items which the BDS for ITB Clause 26.2 required Bidders to bid.

28.3 References to brand names or model numbers or national or proprietary standards designated by the Purchaser in these Bidding Documents are intended to be descriptive and not restrictive. **Except where explicitly prohibited in the BDS for ITB 14.3** and/or Addenda to the Bidding Documents, the Bidder may substitute alternative brand/model names or standards in its bid, provided that it demonstrates to the Purchaser's satisfaction that the use of the substitute(s) will result in the Information System being able to perform substantially equivalent to or better than that specified in the Technical Requirements.

29. Securing the Bid

29.1 **Unless otherwise specified in the BDS** bids must be secured. As **specified in the BDS**, the Bidder must provide a Bid-Securing Declaration or Bid Security in the amount is **specified in the BDS**.

29.2 Securing the bids should be substantially in accordance with the related sample forms included in the Sample Bidding Forms (Section III) or other forms approved by the Purchaser prior to bid submission. Bids must remain secured for a period of twenty-eight (28) days beyond the validity period of the bids, as extended, if applicable, in accordance with ITB Clause 30.2. In case of a Bid Security, it should also:

- (a) at the Bidder's option, be in the form of either a certified check, letter of credit, or a bank guarantee from a banking institution, or a bond issued by a surety;
- (b) be issued by a reputable institution selected by the Bidder and located in any eligible country; if the institution issuing the security is located outside the Purchaser's Country, it should have a correspondent financial institution located in the Purchaser's Country to make the

security enforceable;

- (c) be payable promptly upon written demand by the Purchaser in case any of the conditions listed in ITB Clause 29.6 is/are invoked;
- (d) be submitted in its original form; copies will not be accepted.

29.3 The Bid-Securing Declaration or the Bid Security of a Joint Venture should be issued in the name of the Joint Venture submitting the bid provided the Joint Venture has legally been constituted, or else it should be issued in the name of all partners proposed for the Joint Venture in the bid. Sanctions due to a breach of the terms of a Bid-Securing Declaration pursuant to ITB Clause 29.6 will apply to all partners to the Joint Venture.

29.4 If a Bid-Securing Declaration or Bid Security is required in accordance with ITB Clause 29.1, any bid not accompanied by a substantially acceptable Bid-Securing Declaration or Bid Security in accordance with ITB Clauses 29.2 and 29.3, should be rejected by the Purchaser as non-responsive.

29.5 Unless executed or forfeited pursuant to ITB Clause 29.6, Bid-Securing Declarations, if any, will expire for, or Bid Securities, if any, will be returned as promptly as possible to,

- (a) all Bidders upon annulment of the bidding pursuant to ITB Clause 46;
- (b) Bidders refusing a request to extend the period of validity of their bids pursuant to ITB Clause 30.2;
- (c) the successful Bidder once it has signed the Contract Agreement and furnished a valid Performance Security as required;
- (d) the unsuccessful Bidders at the same time as in (c), that is, when they are informed about the successful establishment of the contract with the successful Bidder.

29.6 The Bid-Securing Declaration, if any, may be executed, or the Bid Security, if any, may be forfeited:

- (a) if a Bidder withdraws its bid during the period of bid validity specified by the Bidder on the Bid Submission Form or any extension of validity the Bidder has agreed to pursuant to ITB Clause 30.2; or
- (b) in the case of the successful Bidder, if the Bidder fails to:
 - (i) sign the Contract Agreement in accordance with ITB Clause 48; or

- (ii) furnish the Performance Security in accordance with ITB Clause 49.

29.7 If a bid security is **not required in the BDS**, and

- (a) if a Bidder withdraws its bid during the period of bid validity specified by the Bidder on the Letter of Bid Form, except as provided in ITB 30.2, or
- (b) if the successful Bidder fails to: sign the Contract in accordance with ITB 48; or furnish a performance security in accordance with ITB 49;

the Borrower may, declare the Bidder disqualified to be awarded a contract by the Borrower for a period of three (3) years or **as otherwise specified in the BDS**.

30. Period of Validity of Bids

30.1 Bids should remain valid, at a minimum, for the period **specified in the BDS** after the deadline date for bid submission prescribed by the Purchaser, pursuant to ITB Clause 33. A bid valid for a shorter period should be rejected by the Purchaser as non-responsive. For the convenience of Bidders, the BDS spells out the minimal original expiration dates for the validity of the bid and, if applicable pursuant to ITB Clause 29.1, for securing the bid. However, Bidders are responsible for adjusting the dates in the BDS in accordance with any extensions to the deadline date of bid submission pursuant to ITB Clause 33.2.

30.2 In exceptional circumstances, prior to expiry of the bid validity period, the Purchaser may request that the Bidders extend the period of validity for a specified additional period. The request and the responses to the request should be made in writing. A Bidder may refuse the request without risking execution of the Bid-Securing Declaration or forfeiting the Bid Security, but in this case the bid will be out of the competition for the award. Except as provided in ITB Clause 30.3, a Bidder agreeing to the request will not be required or permitted to modify its bid, but will be required to ensure that the bid remains secured for a correspondingly longer period, pursuant to ITB Clause 29.2.

30.3 In the case of fixed price contracts, if the award is delayed by a period exceeding fifty-six (56) days beyond the expiry of the initial bid validity, the contract price will be adjusted as specified in the request for extension. Bid evaluation will be based on the bid prices without taking into consideration the above correction.

31. Format and Signing of Combined Technical and Financial Bid

31.1 The Bidder should prepare an original and the number of copies/sets of the bid **specified in the BDS**, clearly marking each one as "ORIGINAL COMBINED TECHNICAL AND FINANCIAL BID," "COPY 1," "COPY 2," etc., as appropriate. In the event of any discrepancy between them, the original should govern.

- 31.2 The original and all copies of the bid, each consisting of the documents listed in ITB Clause 25.1, should be typed or written in indelible ink and should be signed by a person or persons duly authorized to sign on behalf of the Bidder. The authorization must be in writing and included in the bid pursuant to ITB Clause 25.1 (d). The name and position held by each person signing the authorization must be typed or printed below the signature. All pages of the bid, except for unamended printed literature, should be initialed by the person or persons signing the bid.
- 31.3 The bid should contain no interlineations, erasures, or overwriting, except to correct errors made by the Bidder, in which case such corrections should be initialed by the person or persons signing the bid.
- 31.4 The Bidder should furnish in the Combined Technical and Financial Bid Submission Form (a sample of which is provided in the Sample Bidding Forms and Material (Section III) information regarding commissions or gratuities, if any, paid or to be paid to agents relating to this procurement and to the execution of the Contract should the Bidder be successful.

I. SUBMISSION OF COMBINED TECHNICAL AND FINANCIAL BIDS

32. Sealing and Marking of Bids

- 32.1 The Bidder should seal the original and each copy of the bid in separate envelopes, duly marking the envelopes as “ORIGINAL COMBINED TECHNICAL AND FINANCIAL BID” and “COPY NO. *[number]*.” The envelopes should then be sealed in an outer envelope.
- 32.2 The inner and outer envelopes should
- (a) be addressed to the Purchaser as specified in the Invitation for Bids – Second Stage Combined Technical and Financial Bid, and
 - (b) bear the loan/Project name indicated in the BDS for ITB Clause 2.1, the Invitation for Bids title and number, and the Contract name(s), as indicated in the BDS for ITB Clause 1.2, and the statement “DO NOT OPEN BEFORE *[time and date]*,” to be completed with the time and date specified in the BDS for ITB Clause 36.1.
- 32.3 The inner envelopes should also indicate the name and address of the Bidder so that the bid can be returned unopened in case it is declared “late.”
- 32.4 If the outer envelope is not sealed and marked as required by ITB Clause 32.2 above, the Purchaser will assume no responsibility for the bid’s misplacement or premature opening.

If the outer envelope discloses the Bidder's identity, the Purchaser will not guarantee the anonymity of the bid submission, but this disclosure will not constitute grounds for bid rejection.

33. Deadline for Submission of Bids

33.1 Bids must be received by the Purchaser at the address as specified in the Invitation for Bids – Second Stage Combined Technical and Financial Bid no later than the time and date specified in the Invitation for Bids – Second Stage Combined Technical and Financial Bid.

33.2 The Purchaser may, at its discretion, extend this deadline for submission of bids by amending the Bidding Documents in accordance with ITB Clause 11.3, in which case all rights and obligations of the Purchaser and Bidders will thereafter be subject to the deadline as extended.

34. Late Bids

34.1 Any bid received by the Purchaser after the bid submission deadline as specified in the Invitation for Bids – Second Stage Combined Technical and Financial Bid, will be rejected and returned unopened to the Bidder.

35. Withdrawal, Substitution, and Modification of Bids

35.1 The Bidder may withdraw, substitute, or modify its bid after submission, provided that written notice of the withdrawal, substitution, or modification is received by the Purchaser prior to the deadline prescribed for bid submission. All notices must be duly signed by an authorized representative and should include a copy of the authorization (the power of attorney) in accordance with ITB Sub-Clause 31.2.

35.2 All notices of withdrawal, substitution, or modification should

- (a) be addressed to the Purchaser at the address as specified in the Invitation for Bids – Second Stage Combined Technical and Financial Bid, and
- (b) bear the Contract name, the IFB Title and IFB Number, and the words "BID WITHDRAWAL NOTICE", "BID SUBSTITUTION NOTICE", or "BID MODIFICATION NOTICE".

35.3 A notice may also be sent by electronic means such as fax or e-mail, but in this case must include a scan of the mailing receipt showing both the sender's and receiver's addresses for the signed hardcopy of the notice, and a scan of the power of attorney.

35.4 Bids requested to be withdrawn in accordance with ITB 35.1 should be returned unopened to the Bidders. Bid withdrawal notices received after the bid submission deadline will be ignored, and the submitted bid will be deemed to be a validly submitted bid.

35.5 The substitution or modification of the bid should be prepared,

sealed, marked, and dispatched as follows:

- (a) The Bidders should provide an original and the number of copies specified in the BDS for ITB Clause 31.1 of any substitution or modification to its bid, clearly identified as such, in two inner envelopes duly marked “BID SUBSTITUTION – ORIGINAL” or “BID MODIFICATION – ORIGINAL” and “BID SUBSTITUTION – COPIES” or “BID MODIFICATION – COPIES.” The inner envelopes should be sealed in an outer envelope, which should be duly marked “BID SUBSTITUTION” or “BID MODIFICATION”.
- (b) Other provisions concerning the marking and dispatch of a bid substitution or modification should be in accordance with ITB Clauses 32.2, 32.3, and 32.4.

35.6 No bid may be withdrawn, substituted, or modified in the interval between the bid submission deadline and the expiration of the bid validity period specified by the Bidder in the Combined Technical and Financial Bid Submission Form, or any extension thereof agreed to by the Bidder. Withdrawal of a bid during this interval may result in the execution of the Bid-Securing Declaration, if any, or forfeiture of the Bid Security, if any, pursuant to ITB Clause 29.6.

J. COMBINED TECHNICAL AND FINANCIAL BID OPENING AND EVALUATION

36. Opening of Combined Technical and Financial Bids by Purchaser

36.1 The Purchaser will open all bids, including withdrawals, substitutions, and modifications, in public, in the presence of Bidders’ representatives who choose to attend, at the time, on the date and at the place Invitation for Bids – Second Stage Combined Technical and Financial Bid. Bidders’ representatives should sign a register as proof of their attendance.

36.2 First, envelopes marked “BID WITHDRAWAL NOTICE” should be opened and read out and the envelope with the corresponding bid should not be opened, but returned to the Bidder. No bid withdrawal should be permitted unless the corresponding withdrawal notice contains a valid authorization to request the withdrawal and is read out at bid opening. Next, envelopes marked “BID SUBSTITUTION NOTICE” should be opened and read out and exchanged with the corresponding bid being substituted, and the substituted bid should not be opened, but returned to the Bidder. No bid substitution should be permitted unless the corresponding substitution notice contains a valid authorization to request the substitution and is read out at bid opening. Envelopes marked “BID MODIFICATION NOTICE” should be

opened and read out with the corresponding bid. No bid modification should be permitted unless the corresponding modification notice contains a valid authorization to request the modification and is read out at bid opening. Only bids that are opened and read out at bid opening should be considered further.

- 36.3 Bids should be opened one at a time, reading out: the name of the Bidder and whether there is a modification; the total bid price including any unconditional discounts, and the presence or absence of a Bid-Securing Declaration or a Bid Security if one was required; and any other such details as the Purchaser may consider appropriate.
- 36.4 Bids and modifications that are not opened and read out at bid opening should not be considered for further evaluation, irrespective of the circumstances. These bids, including any bids validly withdrawn in accordance with ITB Clause 36.2, will promptly be returned, unopened, to their Bidders.
- 36.5 The Purchaser will prepare minutes of the bid opening, including the information disclosed to those present in accordance with ITB Clause 36.3. The minutes will promptly be distributed to all Bidders that met the deadline for submitting bids.

37. Clarification of Bids

- 37.1 During the bid evaluation, the Purchaser may, at its discretion, ask the Bidder for a clarification of its bid. The request for clarification and the response should be in writing, and no change in the price or substance of the bid should be sought, offered, or permitted.

38. Preliminary Examination of Bids

- 38.1 The Purchaser will examine the bids to determine whether they are complete, whether any computational errors have been made, whether required sureties have been furnished, whether the documents have been properly signed, and whether the bids are generally in order. In the case where a prequalification process has been undertaken for the Contract(s) for which these Bidding Documents have been issued, the Purchaser will ensure that each bid is from a prequalified Bidder and, in the case of a Joint Venture, that partners and structure of the Joint Venture are unchanged from those in the prequalification.
- 38.2 Arithmetical errors will be rectified on the following basis. If there is a discrepancy between the unit price and the total price, which is obtained by multiplying the unit price and quantity, or between added or subtracted subtotals and totals, the unit or subtotal price should prevail and the total price should be corrected, unless in the opinion of the Purchaser there is an obvious misplacement of the decimal point in the unit or subtotal prices, in which case the line item total as quoted should govern and the unit price or sub-total should be corrected. If

there is a discrepancy between words and figures, the amount in words will prevail, unless the discrepancy is the result of a typo/error for which the correction is self-evident to the Purchaser. If the Bidder with the Lowest Evaluated Bid does not accept the correction of errors, the bid should be rejected.

38.3 The Purchaser may waive any minor informality, nonconformity, or irregularity in a bid that does not constitute a material deviation, provided such waiver does not prejudice or affect the relative ranking of any Bidder.

38.4 Prior to the detailed evaluation, the Purchaser will determine whether each bid is of acceptable quality, is complete, and is substantially responsive to the Bidding Documents. For purposes of this determination, a substantially responsive bid is one that conforms to all the terms, conditions, and specifications of the Bidding Documents without material deviations, exceptions, objections, conditionalities, or reservations. A material deviation, exception, objection, conditionality, or reservation is one: (i) that limits in any substantial way the scope, quality, or performance of the Information System; or (ii) that limits, in any substantial way that is inconsistent with the Bidding Documents, the Purchaser's rights or the successful Bidder's obligations under the Contract; or (iii) the acceptance of which would unfairly affect the competitive position of other Bidders who have submitted substantially responsive bids.

38.5 If a bid is not substantially responsive, it will be rejected by the Purchaser and may not subsequently be made responsive by the Bidder by correction of the nonconformity. The Purchaser's determination of bid responsiveness will be based on the contents of the bid itself.

**39. Conversion to
Single
Currency**

39.1 For evaluation and comparison purposes, the Purchaser should convert all bid prices expressed in various currencies and amounts into a single currency **specified in the BDS**, using the selling exchange rate established by the source and on the date also **specified in the BDS**.

**40. Evaluation and
Comparison of
Bids**

40.1 The Purchaser will evaluate and compare the bids that have been determined to be substantially responsive, pursuant to ITB Clause 38. The evaluation will be performed assuming that the Contract will be awarded to the Bidder with the Lowest Evaluated Bid for the entire Information System:

40.2 To be considered for Contract award, Bidders must have submitted bids

(a) for which detailed bid evaluation using the same standards for compliance determination as listed in ITB Clauses 38.3 and 38.4 confirms that the bids are commercially and technically responsive, and include the hardware,

Software, related equipment, products, Materials, and other Goods and Services components of the Information System in, substantially, the full required quantities for the entire Information System; and

- (b) that offer Information Technologies that are proven to perform up to the standards promised in the bid by having successfully passed the performance, benchmark, and/or functionality tests the Purchaser may require, pursuant to ITB Clause 43.2.

40.3 The Purchaser's evaluation of a bid will be made on the basis of prices quoted in accordance with ITB Clause 26 (Bid Prices).

40.6 The Evaluated Bid Price (C) for each responsive bid will be determined as the sum of the Adjusted Supply and Installation Costs (P) plus the Recurrent Costs (R);

where the Adjusted Supply and Installation Costs (P) are determined as:

- (a) The price of the hardware, Software, related equipment, products, Materials and other Goods offered from within or from outside the Purchaser's Country, in accordance with ITB 26.4; plus
- (b) The total price for all software development, transportation, insurance, installation, customization, integration, Commissioning, testing, training, technical support, repair, and other Services, in accordance with ITB 26.5;
- (c) with adjustments for:
 - (i) Deviations proposed to the Implementation Schedule resulting in delayed completion of the entire Information System, up to the maximum permissible delay **specified in the BDS**. For evaluation purposes, a pro rata increase of the total Supply and Installation Costs will be added using the percentage(s) **specified in the BDS** for each week of delay. Bids offering deliveries beyond the maximum permissible delay specified may be rejected.
 - (ii) **Unless otherwise permitted in the BDS**, deviations taken to the Contract payment schedule specified in the SCC will NOT be permitted. However, if deviations are **permitted in the BDS**, for evaluation purposes the total Supply and Installation Costs will be increased pro rata by the amount of interest that could otherwise be earned on the amount of any payments that would fall due under the proposed schedule earlier than the schedule stipulated in the

SCC, at the interest rate **specified in the BDS.**

- (iii) Goods and Services that are required for the Information System but have been left out or are necessary to correct minor deviations of the bid will be added to the total Supply and Installation Costs using costs taken from the highest prices from other responsive bids for the same Goods and Services, or in the absence of such information, the cost will be estimated at prevailing list prices. If the missing Goods and Services are a scored technical feature, the relevant score will be set at zero.
- (iv) Corrections to errors in arithmetic, in accordance with ITB Clause 38.2.

40.7 The Recurrent Costs (R) are reduced to net present value and determined using the following formula:

$$R \equiv \sum_{x=1}^N \frac{R_x}{(1+I)^x}$$

where

- N = number of years of Recurrent Cost items specified in the Technical Requirements and recorded in the Recurrent Cost Sub-Table of the System Inventory Tables (in Section V)
- x = an index number 1, 2, 3, ... N .
- R_x = total Recurrent Costs for year “ x ,” as recorded in the Recurrent Cost Sub-Table.
- I = discount rate to be used for the Net Present Value calculation, is five (5) percent per annum – **unless otherwise specified in the BDS.**

41. Domestic Preference

41.1 No margin of domestic preference will apply.

42. Contacting the Purchaser

- 42.1 From the time of bid opening to the time of Contract award, if any Bidder wishes to contact the Purchaser on any matter related to the bid, it should do so in writing.
- 42.2 If a Bidder tries to directly influence the Purchaser or otherwise interfere in the bid evaluation process and the Contract award decision, its bid may be rejected.

K. POST-QUALIFICATION AND AWARD OF CONTRACT

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|---|--|
| <p>43. Post-qualification</p> | <p>43.1 The Purchaser will determine at its own cost and to its satisfaction whether the Bidder (including Joint Venture Partners, and any Subcontractors for which the BDS for ITB Clause 6.1 (a) permits that their qualifications count towards the required Bidder qualifications) that is selected as having submitted the Lowest Evaluated Bid is qualified to perform the Contract satisfactorily, in accordance with ITB Clause 6. If a prequalification process was undertaken for the Contract(s) for which these Bidding Documents were issued, the Purchaser will determine in the manner described above that no material changes have occurred after the prequalification that negatively affect the ability of the Bidder that has submitted the Lowest Evaluated Bid to perform the Contract.</p> <p>43.2 Pursuant to ITB Clauses 6 and 28, the determination will evaluate the Bidder's financial, technical, design, integration, customization, production, management, and support capabilities and will be based on an examination of the documentary evidence of the Bidder's qualifications, as well as other information the Purchaser deems necessary and appropriate. This determination may include visits or interviews with the Bidder's clients referenced in its bid, site inspections, and any other measures. Unless otherwise specified in the BDS, the Purchaser will NOT carry out tests at the time of post-qualification to determine that the performance or functionality of the Information System offered meets those stated in the Technical Requirements. However, if so specified in the BDS the Purchaser may carry out such tests as detailed in the BDS.</p> <p>43.3 An affirmative post-qualification determination will be a prerequisite for award of the Contract to the Lowest Evaluated Bidder. A negative determination will result in rejection of the Bidder's bid, in which event the Purchaser will proceed to the next lowest evaluated Bidder to make a similar determination of that Bidder's capabilities to perform satisfactorily.</p> |
| <p>44. Award Criteria</p> | <p>44.1 Subject to ITB Clause 46, the Purchaser will award the Contract to the Bidder whose bid has been determined to be substantially responsive and the Lowest Evaluated Bid, provided further that the Bidder has been determined to be qualified to perform the Contract satisfactorily, pursuant to ITB Clause 43.</p> |
| <p>45. Purchaser's Right to Accept Any Bid and to Reject Any or All Bids</p> | <p>45.1 The Purchaser reserves the right to accept or reject any bid or to annul the bidding process and reject all bids at any time prior to Contract award, without thereby incurring any liability to the Bidders.</p> |

46. Notification of Award

- 46.1 Prior to the expiration of the period of bid validity, the Purchaser should notify the successful Bidder, in writing, that its bid has been accepted.
- 46.2 Until a formal Contract is prepared and executed, the notification of award should constitute a binding Contract.
- 46.3 The Purchaser should promptly publish in *UNDB online* and in *dgMarket* the results, identifying the bid and the following information: (i) name of each Bidder who submitted a bid; (ii) bid prices as read out at bid opening; (iii) name, evaluated price and (iv) name of Bidders whose bids were rejected and the reasons for their rejection; and (v) name of the winning Bidder, the price it offered, as well as the duration and summary scope of the contract awarded. After publication of the award, unsuccessful Bidders may make a request in writing to the Purchaser for a debriefing to seek explanations of the grounds on which their bids were not selected. The Purchaser should promptly respond in writing to any unsuccessful Bidder who, after publication of contract award, requests a debriefing.
- 46.4 Upon the successful Bidder furnishing the signed Contract Agreement and the Performance Security pursuant to ITB Clause 48, the Purchaser will promptly notify each unsuccessful Bidder, and will discharge all remaining Bid Securities, if any, as provided in ITB Clause 29.5 (c) and (d).

47. Signing of Contract

- 47.1 At the same time as the Purchaser notifies the successful Bidder that its bid has been accepted, the Purchaser will send the Bidder the Contract Agreement provided in the Bidding Documents, incorporating all agreements between the parties.
- 47.2 As soon as practically possible, but no more than twenty-eight (28) days following receipt of the Contract Agreement, the successful Bidder should sign and date it, and return it to the Purchaser.

48. Performance Security

- 48.1 As soon as practically possible, but no more than twenty-eight (28) days following receipt of notification of award from the Purchaser, the successful Bidder should furnish the Performance Security in accordance with the GCC, using the Performance Security form provided in the Bidding Documents or another form acceptable to the Purchaser.
- 48.2 Failure of the successful Bidder to comply with the requirements of ITB Clause 47 or ITB Clause 48.1 should constitute sufficient grounds for the annulment of the award and, if and as applicable, execution of the Bid-Securing Declaration or forfeiture of the Bid Security, in which event the Purchaser may make the award to the next lowest evaluated bid submitted by a qualified Bidder or call for new bids.

49. Adjudicator

49.1 Unless otherwise **stated in the BDS**, the Purchaser proposes that the person named in the BDS be appointed as Adjudicator under the Contract to assume the role of informal Contract dispute mediator, as described in GCC Clause 43. In this case, a résumé of the named person is **attached to the BDS**. The proposed hourly fee for the Adjudicator is **specified in the BDS**. The expenses that would be considered reimbursable to the Adjudicator are also **specified in the BDS**.

If a Bidder does not accept the Adjudicator proposed by the Purchaser, it should state its non-acceptance in its Bid Submission Form and make a counterproposal of an Adjudicator and an hourly fee, attaching a résumé of the alternative. If the successful Bidder and the Adjudicator nominated in the BDS happen to be from the same country, and this is not the country of the Purchaser too, the Purchaser reserves the right to cancel the Adjudicator nominated in the BDS and propose a new one. If by the day the Contract is signed, the Purchaser and the successful Bidder have not agreed on the appointment of the Adjudicator, the Adjudicator should be appointed, at the request of either party, by the Appointing Authority specified in the SCC clause relating to GCC Clause 43.1.4, or if no Appointing Authority is specified there, the Contract will be implemented without an Adjudicator.

SECTION II. BID DATA SHEET (BDS)

The following specific information relate to the Information System to be procured and the procurement procedures that will be used. They complement, supplement, or amend the provisions in the Instructions to Bidders (ITB). Whenever there is a conflict, the provisions in the Bid Data Sheet (BDS) should prevail over those in the ITB.

A. GENERAL

ITB 1.1	<p>Name of Purchaser: <i>National Agency for Fiscal Administration (NAFA / ANAF)</i></p> <p>Description of the Information System for which bids are invited: <i>An integrated Revenue Management System (RMS) for administering all the taxes, levies, and social insurance contributions specified under Romanian Law (excluding customs duties and excise taxes) – under a single-responsibility contract encompassing all the necessary software and services (but excluding ICT hardware).</i></p>
ITB 1.2	<p>Title of IFB: <i>Integrated Revenue Management System</i></p> <p>Number of IFB: <i>RAMP/5</i></p> <p>Name of resulting Contract(s): <i>RAMP/5 - Integrated Revenue Management System</i></p>
ITB 1.4	There is no additional bid data for ITB 1.4
ITB 2.1	<p>Name of the Borrower: <i>Romania</i></p> <p>Loan or credit number: <i>No. 8261 – RO</i></p> <p>Loan or credit amount: <i>70 million €</i></p> <p>Name of Project: <i>Revenue Administration Modernization Project (RAMP)</i></p>
ITB 6.1 (a)	<p>Qualification requirements for Bidders are:</p> <p>A. <i>The Bidder MUST demonstrate that within the seventy-two months prior to bid submission (i.e. years 2010, 2011, 2012, 2013, 2014 and 2015) it has successfully implemented the bid Revenue Management System (RMS) software product (including previous versions) for at least one (1) integrated revenue management system (covering minimally personal and enterprise income taxes, value-added or sales taxes) with the implementation covering at least one million (1,000,000) taxpayer accounts. The successful implementation shall be documented by an Operational</i></p>

	<p><i>Acceptance Certificate issued by the previous Purchaser of the bid RMS product. In the case of a joint venture, the Partner in Charge MUST demonstrate the above successful experience. Any other JV partner(s) MUST demonstrate that within the seventy-two months prior to bid submission (i.e. years 2010, 2011, 2012, 2013, 2014 and 2015) it has participated in the successful implementation of at least one (1) financial transactions/management system (e.g., social insurance, treasury, customs, banking, etc.) with at least five hundred thousand (500,000) accounts. Note: Bidding Form 5.3.1 specifies the format for required acknowledgement by the references of successful implementation⁶.</i></p> <p><i>B. The Bidder must document having ready access to at least two million (2,000,000) Euro equivalent in liquid assets (bank balances, unencumbered securities, lines of credit etc.). In the case of a joint venture, the requirement can be met by the sum of the JV partners' contribution or by the JV itself.</i></p> <p><i>C. The Bidder must prove that in each of the last three (3) financial years prior to the bid, generated an overall turnover of no less than ten million (10,000,000) Euro. In the case of a joint venture, the requirement can be met by the sum of the JV partners' contribution or by the JV itself.</i></p>
ITB 6.1 (b)	There is no additional bid data for ITB 6.1(b)
ITB 6.1 (c)	There is no additional bid data for ITB 6.1(c)
ITB 6.3	The Bidder MUST provide a Subcontractor Agreement (in the form included in the Bidding Sample Forms Section) for ALL proposed Subcontractors.

B. THE BIDDING DOCUMENTS

ITB 9.1	These Bidding Documents should NOT include System Inventory Tables in PART 2: PURCHASER'S REQUIREMENTS.
ITB 10.1	<p>Purchaser's address: 17, Apolodor Street, Sector 5, Bucharest, Romania</p> <p>Purchaser's contact information:</p> <p>Phone: +4021 387 20 57 or +4021 38720 58</p>

⁶ Please note that the Purchaser reserves the right to undertake visits at any implementation sites of the System or request written references regarding the bid RMS system from the previous purchasers indicated in the Bid.

	<p><i>Facsimile: +4021 319 96 71</i></p> <p><i>E-mail: ramp.anaf@mfinante.ro</i></p> <p>Purchasers contact person: <i>Mrs. Daniela Manoli – Project Manager of RAMP Project Management Unit.</i></p>
ITB 10.2	<p>Dates, times, and places for the pre-bid meeting: <i>10:00 local time on January 20th, 2016 at 17, Apolodor Street (“Registratura” Entrance (ground floor)), Sector 5, Bucharest</i></p>

C. LANGUAGE OF BIDS

ITB 12.1	There are no additional bid data for ITB Clause 12.1
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D. PREPARATION OF FIRST STAGE TECHNICAL-ONLY BIDS

ITB 14.2 (c)	<p>In line with the Bidder’s methodologies and in accordance with the Service requirements (see Paragraph6 of the Technical Requirements Section), the Preliminary Project Plan MUST address at least the following topics.</p> <ul style="list-style-type: none"> • <i>Project Organization and Management Sub-Plan</i> • <i>Testing and Quality Assurance Sub-Plan</i> • <i>Analysis and Detailed Design Sub-Plan</i> • <i>Installation, Configuration, Customization and Integration Sub-Plan</i> • <i>Data Migration Sub-Plan</i> • <i>Production Transition and Roll-out Sub-Plan</i> • <i>Human Capacity Building Sub-Plan</i> • <i>Warranty Defect Repair and Technical Support Service Sub-Plan</i>
ITB 14.3	<p>In the interest of effective integration, cost-effective technical support, and reduced re-training and staffing costs, Bidders are required to offer specific brand names and models for the following limited number of specific items: <i>none</i>.</p>
ITB 16.1	<p>Required number of bid copies, besides the original <i>two (2) hard copies and one (1) digital “soft” copy</i>. (In the event of any discrepancies, the hard copy original should prevail.)To the extent practical, revisable versions of the digital files would be appreciated – to facilitate timely bid evaluation and</p>

	clarification dialog.
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E. SUBMISSION OF FIRST STAGE TECHNICAL-ONLY BIDS

ITB 18.1	<p>The address for bid submission is: <i>17 Apolodor Street, Sector 5, (“Registratura” Entrance (ground floor)) Bucharest, Romania – Mrs. Daniela Manoli – RAMP Project Manager.</i></p> <p>Deadline for the submission of the First State Technical-Only Bid is: <i>10:00 local time on February 25th, 2016.</i></p>
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F. OPENING AND EVALUATION OF FIRST STAGE TECHNICAL-ONLY BIDS

ITB 19.1	<p>Time, date, and place for the opening of the Technical-Only Bid are: <i>10:30 local time on February 25th, 2016 at 17, Apolodor Street, Sector 5, (“Registratura” Entrance (ground floor)) Bucharest, Romania]</i>.</p>
ITB 23.3	<p>Demonstrations of the bid RMS product WILL form part of the First Stage Technical-Only Bid clarification meetings. In particular, the Bidder MUST be prepared to demonstrate bid RMS product’s support of the main business functions specified in the Technical Requirements (see Paragraphs 1 and 2) – and/or discuss how the bid RMS product would be configured, localized, or customized to meet the requirements. If appropriate, the Bidder may indicate alternative approaches to the Purchaser’s business functions, based on the Bidder’s experience and/or the RMS product’s capabilities. The Bidder MUST also present and discuss the licensing agreements for all COTS products bid. The Purchaser reserves the right to reject and require replacements (in the second stage bid) of any COTS, if the conveyed terms and conditions are onerous or inappropriately restrictive.</p>

G. INVITATION TO SECOND STAGE COMBINED TECHNICAL AND FINANCIAL BIDS

ITB 24	There are no additional bid data for ITB Clause 24.
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H. PREPARATION OF COMBINED TECHNICAL AND FINANCIAL BIDS

ITB 26.2	<p>Separate enforceable contract(s) for the Recurrent Cost Items will NOT be required. Instead the Technical Support Services specified in the Technical Requirements for the period specified in the Technical Requirements should be included in the all-inclusive Bid Price (and paid out as a pre-specified percentage of the Total Contract Price in accordance with SCC 12).</p> <p>Nevertheless, the Bidder MUST provide a written commitment that, if the Purchaser requests continued Technical Support Services after the conclusion of the Contract (i.e., following the end of the Warranty Period), the Bidder will submit an offer on the same technical and financial terms (adjusted, as appropriate and agreed, for exchange rate and labor cost developments) as those that prevailed during the Warranty Period under the Contract for a period of at least five years following the end of the Contract.</p>
ITB 26.5	The Incoterms edition is Incoterms 2010 — “ICC Official Rules for the Interpretation of Trade Terms” published by the International Chamber of Commerce, 38 Cours Albert 1er, 75008 Paris, France.
ITB 26.5 (a), (b), & (c)	<p>The Contract envisions few – if any – tangible products (instead it comprises software licenses and services). Hence bid pricing will not be built up from individual quantities and items. Instead the Bid Price will be a single, all-inclusive price (in a “turnkey” style).</p> <p>Nevertheless, the Bidder MUST submit an informational table forth software licenses, including units, unit prices, quantities and sub-totals. This is required to support the Purchaser’s asset management accounting obligations and to inform any in-contract change orders.</p>
ITB 26.6	<p>The Bid Price will be a single, all-inclusive price (in a “turnkey” style).</p> <p>Nevertheless, the Bidder is required to submit an informative table</p>

	<p>detailing any daily reference fees for all specialist profiles included in the bid and for any additional resources considered necessary for the successful implementation of the System (including management and support functions). The fees presented in the informative table will be negotiated and decided upon in the Project Planning phase. The fees established during the planning phase will become binding for the Supplier in the provision of additional services under the contract.</p> <p>Daily fees will be adjusted annually on January 1st of each year after the date of contract signing for remuneration in foreign and local currency respectively (first adjustment will be done after minimum 12 months). Remuneration in foreign currency should be adjusted by using a relevant index linked to labor costs in the country of the respective foreign currency; and remuneration in local currency by using the index related to labour costs (monthly average gross earnings - Total) as published by the Romanian National Institute for Statistics.</p> <p>Adjustments shall be made using the following formula:</p> $R_n = R_o \cdot \frac{I_n}{I_o}$ <p>where</p> <p>R_n is the adjusted fee;</p> <p>R_o is the remuneration payable on the basis of the fees as per the Bidder's Bid;</p> <p>I_n is the official index for the first month for which the adjustment is supposed to have effect; and</p> <p>I_o is the official index for the month of the date of the Contract signing.</p>
ITB 26.7	There are no additional bid data for ITB 26.7
ITB 27.1 (b)	There are no additional bid data for ITB 27.1 (b)
ITB 29.1	Bids need to be secured by a Bid Security of at least three hundred twenty thousand Euro (320,000€) equivalent in a freely convertible currency.
ITB 29.7	There are no additional bid data for ITB 29.7
ITB 30.1	The bid validity period should be 150 (one hundred and fifty) days after the deadline for bid submission, as specified below in reference to ITB Clause 33. Accordingly, each bid should be valid through July 24th, 2016.

	Accordingly, a bid with a <i>Bid Security</i> that expires before <i>August 21st, 2016</i> should be rejected as non-responsive.
ITB 31.1	Required number of bid copies, besides the original <i>two (2) hard copies and one (1) digital “soft” copy</i> . (In the event of any discrepancies, the hard copy original should prevail.) To the extent practical, revisable versions of the digital files would be appreciated to facilitate timely bid evaluation and clarification dialog.

I. SUBMISSION OF COMBINED TECHNICAL AND FINANCIAL BIDS

ITB 32-35	There is no additional bid data for ITB 32-35
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J. COMBINED TECHNICAL AND FINANCIAL BID OPENING AND EVALUATION

ITB 39.1	<p>The currency chosen for the purpose of converting to a common currency is: <i>Euro</i>.</p> <p>The source of exchange rate is: <i>National Bank of Romania</i> (http://www.bnro.ro/Home.aspx).</p> <p>The date of exchange rate determination is: <i>the last business day prior to the bid submission deadline</i>. In case that no exchange rates are available on this date from the source indicated above, the latest available exchange rates from the same source prior to this date will be used.</p>
ITB 40.6 (c) (i)	<p>The maximum proposed delay in the Implementation Schedule may be <i>twenty-six (26) weeks</i></p> <p>The percentage for adjustment of a bid offering to complete installation and commissioning later than the specified date, but earlier than the maximum delay, is <i>one quarter of one percent</i> of the bid price per week.</p>
ITB 40.6 (c) (ii)	There is no additional bid data for ITB 40.6 (c) (ii).
ITB 40.7	Recurrent Cost items will not be priced separately from the overall Bid Price and will not be discounted.

K. POST-QUALIFICATION AND AWARD OF CONTRACT

ITB 43.2	There will be no post-qualification tests of the bid system.
ITB 49.1	The proposed Adjudicator is <i>Mr. Shanti P. Namballa</i> (see résumé)

	<p>below).</p> <p>The proposed Adjudicator's fees and reimbursables will be established during Contract Finalization.</p>
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Annex to Section II. Bid Data Sheet (BDS)

Clause ITB 3: The provisions in ITB 3.1 to 3.3 are replaced with the following, including relevant footnotes:

3. Fraud and Corruption

3.1 It is the Bank's policy to require that Borrowers (including beneficiaries of Bank loans), as well as bidders, suppliers, and contractors and their agents (whether declared or not), personnel, subcontractors, sub-consultants, service providers and suppliers under Bank-financed contracts, observe the highest standard of ethics during the procurement and execution of such contracts.⁷ In pursuance of this policy, the Bank:

- (a) defines, for the purposes of this provision, the terms set forth below as follows:
 - (i) "corrupt practice" is the offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party⁸;
 - (ii) "fraudulent practice" is any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation⁹;
 - (iii) "collusive practice" is an arrangement between two or more parties¹⁰ designed to achieve an improper purpose, including to influence improperly the actions of another party;
 - (iv) "coercive practice" is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence

⁷In this context, any action taken by a bidder, supplier, contractor, or any of its personnel, agents, subcontractors, sub-consultants, service providers, suppliers and/or their employees to influence the procurement process or contract execution for undue advantage is improper.

⁸"Another party" refers to a public official acting in relation to the procurement process or contract execution. In this context, "public official" includes World Bank staff and employees of other organizations taking or reviewing procurement decisions.

⁹"Party" refers to a public official; the terms "benefit" and "obligation" relate to the procurement process or contract execution; and the "act or omission" is intended to influence the procurement process or contract execution.

¹⁰"Parties" refers to participants in the procurement process (including public officials) attempting to establish bid prices at artificial, non- competitive levels.

- improperly the actions of a party¹¹;
- (v) “obstructive practice” is
 - (aa) deliberately destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede a Bank investigation into allegations of a corrupt, fraudulent, coercive or collusive practice; and/or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation; or
 - (bb) acts intended to materially impede the exercise of the Bank’s inspection and audit rights provided for under sub-clause 3.2 below.
 - (b) will reject a proposal for award if it determines that the bidder recommended for award has, directly or through an agent, engaged in corrupt, fraudulent, collusive, coercive or obstructive practices in competing for the contract in question;
 - (c) will cancel the portion of the loan allocated to a contract if it determines at any time that representatives of the Borrower or of a beneficiary of the loan engaged in corrupt, fraudulent, collusive, or coercive practices during the procurement or the execution of that contract, without the Borrower having taken timely and appropriate action satisfactory to the Bank to address such practices when they occur; and
 - (d) will sanction a firm or an individual, at any time, in accordance with prevailing Bank’s sanctions procedures^a, including by publicly declaring such firm or individual ineligible, either indefinitely or for a stated period of time: (i) to be awarded a Bank-financed contract; and (ii) to be a nominated^b subcontractor, consultant, manufacturer

¹¹“Party” refers to a participant in the procurement process or contract execution.

^aA firm or an individual may be declared ineligible to be awarded a Bank-financed contract upon completion of the Bank’s sanctions proceedings as per its sanctions procedures, including inter alia: (i) temporary suspension in connection with an ongoing sanctions proceeding; (ii) cross-debarment as agreed with other International Financial Institutions, including Multilateral Development Banks; and (iii) the World Bank Group corporate administrative procurement sanctions procedures for fraud and corruption.

^bA nominated sub-contractor, consultant, manufacturer or supplier, or service provider (different names are used depending on the particular bidding document) is one whichever has been: (i) included by the bidder in its pre-qualification application or bid because it brings

or supplier, or service provider of an otherwise eligible firm being awarded a Bank-financed contract.

3.2 In further pursuance of this policy, Bidders shall permit the Bank to inspect any accounts and records and other documents relating to the Bid submission and contract performance, and to have them audited by auditors appointed by the Bank.

3.3 Furthermore, Bidders shall be aware of the provision stated in Clause 9.8 and Clause 41.2 in the General Conditions of Contract.

Clause ITB 4 (Eligible bidders): The provision in ITB 4.3 is replaced with the following, including relevant footnotes:

4.3 A firm that has been sanctioned by the Bank in accordance with the above ITB Clause 3.1 (d), or in accordance with the Bank's Guidelines on Preventing and Combating Fraud and Corruption in Projects Financed by IBRD Loans and IDA Credits and Grants, shall be ineligible to be awarded a Bank-financed contract, or benefit from a Bank-financed contract, financially or otherwise, during such period of time as the Bank shall determine. The list of debarred firms is available at the electronic address specified in the **BDS** (<http://www.worldbank.org/debarr>).

Résumé of the proposed Adjudicator.

Shanti P. Namballa

13674 South Springs Drive

Clifton, VA 20124-2443

Phone: (202) 255-7755

Email: shanti.namballa@nexcellsys.com

Nationality: **United States of America**

Summary of Qualifications:

- Accomplished Information Technology professional with global public sector experience in various capacities including executive management, P&L responsibility, advisory services, consulting, sales, business development, program & project management
- Over 30 years of international experience working as an employee, advisor, vendor with Fortune 100 companies, governments, development banks, international organizations and the UN system
- Expertise in procurement, planning and execution of large scale national level government modernization and transformation projects in several countries
- Over 15 years of experience in procurement/acquisition of IT goods and services, contract management and negotiations as a purchaser and supplier
- Experienced in US FAR, UN Procurement, World Bank's International Competitive Bidding and other national and institutional procurement.
- Building strategic sourcing practice with services suppliers to complement and build capacity and respond to diverse government procurements in US and other countries
- Excellent understanding of emerging IT business models, technology trends, methodologies, industry best practices and standards
- Key strengths are formulation and execution of strategy, business transformation, clear articulation and translation of concepts and ideas into specific initiatives/ IT projects, prioritization and resource management
- Hands-on experience in all aspects of IT operations including strategy, policy & planning, budgeting, analytics and performance measurement
- Diverse computing environment ranging from mainframes to client/server and current internet based solutions and technologies
- Experienced in innovative IT sourcing models including XaaS, hosting, offshore, shared services for global organizations with distributed workforce
- Proven ability to communicate at all levels of the organizations, internal/external at the board/CxO level and at public events

Professional Experience:

IT Procurement Advisor, Washington DC

04/2009 – Present

Relevant Engagements:

Millennium Challenge Corporation (MCC), Washington DC

06/2012– Ongoing

As the IT procurement advisor to the Procurement Practice Group advising several countries on procurement of IT related goods and services. Undertook several process streamlining initiatives to

standardize procurement of IT goods, works and services and minimize elapsed time. Relevant experience is presented below.

- Developed and customized the ICT Procurement model and Standard Bidding Documents (SBD) based on World Bank International Competitive Bidding (ICB) practices for MCC. The model has been adopted for projects in Philippines and Malawi
- Developed the global sourcing strategy for IT infrastructure at MCC countries with the objective of reducing the elapsed time for procurement and implementation in a cost effective manner. A new model was implemented where a set of pre-qualified vendors can provide goods and services under a master contract for a standardized Bill of Material. The vendors can purchase complementing goods and services as per MCC specifications and terms for timely completion and be the sole accountable party. This procurement model is being adopted in Ghana, El Salvador and several other compact countries.

MCC IT Procurement Advisor to MCA, Philippines

Jun 2012 – Ongoing

The project objective is to strengthen surveillance and discipline of Department of Finance and is geared towards improvements in the tax system thereby generating more revenues for the government. MCC is financing a medium term modernization program of the Bureau of Internal Revenue (BIR). As the IT procurement advisor to the MCC, providing IT procurement and contract administration services to MCC and MCA-Philippines:

- Reviewed current contracts for compliance; reviewed the technical specifications of upcoming procurements such as hardware procurement, software maintenance agreement, upgrade impact analysis to ensure their conformity with the relevant procurement procedures and bidding documents.
- Reviewed the contractors' progress and issues with this contract, advising MCC Procurement team on risk factors, timelines, and performance indicators as related from contract administration perspective.
- Reviewed license agreements and provided advice on resolution of outstanding issues with the software vendor.
- Reviewed change orders and provided guidance on establishing price reasonableness and negotiations.
- Review the draft IT bid documents in and provided recommendations to minimize risks, improve quality of documents for the Tax Modernization, Change Management and M&E procurements
- Reviewed work performed by other consultants on a status report of the current system (eTIS) that has been prepared by other consultants to check its applicability for the new procurement
- Provide advice to MCC on past experience in similar procurements for single-stage and two-stage bidding

MCC IT Procurement Advisor to MCA, Republic of Malawi

Mar 2014 – Ongoing

As the Procurement advisor to the MCC, providing IT procurement and contract oversight services to MCC and MCA-Malawi

- Advised local procurement team on adoption of IT SBD, procurement methods, pricing models, maintenance and warranty conditions and related procurement best practices. Malawi is the first country in MCC to adopt a single stage IT SBD for procurement in the power sector.
- Provided guidance on developing an integrated procurement comprising of IT, SCADA systems, civil works and related services.
- Provided guidance on market research and requirements development for the ESCOM billing and operations systems.
- Conducted a procurement review for the SCADA and MIS projects including review of bid documents, technical specifications, contract conditions and pricing models.

Millennium Challenge Account – Manila, Philippines

Jan - Feb 2013

Bid Review Panel Members for the procurement of Electronic Tax Information System (ETIS)

The overall objective of the assignment was to review the bids for the Repair and Enhancement of the Electronic Tax Information System ("ETIS") for the Bureau of Internal Revenue, Manila. Key responsibilities were;

- Conducted a detailed review of the Bids including determination of responsiveness to the technical requirements, assessment of qualifications to perform the services, and analysis of reasonableness of the prices offered;
- Conducted compliance checks as per MCC PPG
- Reviewed bidder's statements, claims and supporting documentation presented in the Bids
- Provided guidance to the Procurement Agent during the bid review process and /or during contract finalization;

2009-Ongoing United States Government, General Services Administration

As the Procurement and Program advisor to the PMO for the Center for Transportation Management at US General Services Administration responsible for conceptualization, planning, acquisition and implementation oversight for the following initiatives:

Freight Payment Processing: An innovative self-funded payment processing model in partnership with Citibank to service freight payments through a collaborative network of 1200 carriers and 40+ federal agencies and bureaus. The service is cloud based and offers scalability, full integration to order management systems, extensive audit mechanisms with no on-premise infrastructure, software or services support.

Transportation Management Service: A SaaS oriented Transportation Management Service based on a pay-as-you-go model. The service is based on JDA supply chain technologies and offered in a private cloud by IBM Global Services. The service can integrate with all supply chain and ERP systems and is available to all federal civilian agencies.

Islamic Development Bank, Jeddah

Dec-2010-Jan 2011

Procurement and Implementation review of IDB Group's Business Enhancement & Systems Transformation project. The ERP implementation was based on SAP ERP implemented by SAP. TOR

included review of procurement compliance, deliverables, cost overruns, training, change management and quality assurance services. Recommendations were made in the areas of program management, process improvements, procurement models for subsequent phases and organizational models to support the new processes and presented to the President and the Executive Management team.

SAP AG, Washington DC**Dec 2003 – Mar 2009****Head & Senior Director, Emerging Markets Development Group, SAP International
Global Account Director, International Public Sector, SAP Public Services**

The Emerging Markets Development Group's mandate was to build internal capacity for effectively responding to the procurement and implementation oversight of government projects worldwide financed by the World Bank and other MDBs, UN and EU. As the head of this group:

- Responsible for setting up a global team and build capacity with a deep understanding of World Bank's ICB guidelines, financing and implementation
- Based on the ICB guidelines of the World Bank for project procurement, introduced a comprehensive methodology to address procurement requirements including single and two-stage bidding, evaluation criteria, demonstrations and pricing
- Developed capacity at the regional levels for the legal departments to understand the complexities of turnkey projects, standardization of MAF, EULAs, subcontractor and joint venture agreements and common interpretation of key components such as BDS, GCC/SCC, product warranties, Intellectual Property, country of origin for software products and recurring costs
- Directed the development of a ICB toolkit for projects assessment, the toolkit was delivered to all regions to facilitate and ensure compliance of the procurement guidelines
- Coached major systems integrators on ICB procurement and instituted bid reviews to ensure quality responses
- Directed the modeling of the World Bank's 'Treasury Reference Model' and development of accelerators and repeatable processes comprising of financial accounting, planning, MTEF, performance based budgeting, human resources, procurement for GFMIS oriented projects
- Developed internal capacity for tax modernization expertise to support all regions responding the national level tax projects
- Initiated the IPSAS/IAS compliance processes in SAP in order to get the product validated and comply with the UN mandate
- Managed the sales, implementation and support of the UN Human Resources & Payroll, a UN specific solution and rolled into the standard SAP product suite. This product was implemented by several agencies such as UNICEF, WFP, UNESCO and now the UN headquarters
- Advised customers on establishing competency centers and seek SAP certification based on ITIL based practices
- As an executive sponsor of SAP, represented the company's views and product strategy, addressed concerns and issues in a special interest group of SAP customers
- As a member of the Public Sector Advisory council of SAP: a think tank of CIOs from SAP customer base, engaged several customers including CIOs of international organizations in addressing challenges and innovations in IT
- Advocated in various forums for simplification of ICT models to address interdependencies, integration, deployment and rollout and meet the short and long term needs of the government
- Earlier as the Global Director for International Public Sector I was responsible for all aspects of the business of international organizations globally. Revamped the operations to provide a "single face"

of SAP to the international organizations community and managed a portfolio of 20 international agencies

**NexCell Systems, Inc. April
Managing Principal, VA, USA**

2000 - Nov 2003

As the founder and head of the IT consulting firm, held P&L responsibility and was responsible for the business strategy, growth and operations. I defined the company's vision, goals, strategy, service and solution portfolio and identified niche solution areas such as Enterprise Architecture Planning, Data Analytics and Business Performance Measurement. Some of the key engagements were:

- Conducted a comprehensive implementation review of the global financials and logistics systems for UNICEF and prepared a set of recommendations to simplify the processes, improve efficiencies and a roadmap for future upgrades of the SAP implementation
- Developed the procurement strategy and the RFP for an enterprise wide portal and content management System under institutional procurement for the World Bank Group
- Proposed and supported the implementation of data analytics for the Development Gateway of the World Bank
- Conducted an implementation review of the SAP budgetary ledger implementation for Ministry of Finance, Colombia
- As an advisor to the PMO at US Government General Services Administration, formulated a strategic plan and reengineered business processes for the freight and household goods transportation services to enable a financially self-sustaining by improving revenue streams
- Established the government contracting credentials by obtained certifications and contract vehicles for the company such as the US GSA schedule 70, 8(a) and SDB.

**The World Bank Group
Information Officer, Washington DC**

Jan 1989 - Mar 2000

- In various capacities executed several assignments including project management, software development and technical advisory services in Treasury, Controllers and Information Solutions Group vice presidencies.
- As a member of the technical evaluation committee was responsible for evaluation of software capabilities and vendor scoring of leading ERP vendors
- As the technical lead, responsible for the implementation and rollout of Financials, HR and procurement modules of SAP ERP for a 10,000 user global project in 140 country offices budgeted at USD 70 million As a technical lead, I was responsible for leading a team for the implementation of SAP financials for the International Finance Corporation
- Conducted a comprehensive security audit and vulnerability test for all institutional systems and drafted the first security policy which became the cornerstone of subsequent security overhaul and best practices
- Engaged in various assignments such as products evaluation and selection for data warehousing, ERP, enterprise wide reporting strategy, security audits, business continuity and policies
- As a member of a task force, proposed a department wide internet/intranet strategy addressing the development of web based applications and extending the scope of existing client/server applications.

- Developed an enterprise level reporting framework for developing, deploying and web enabling a large number of financial reports using Crystal Reports.
- Responsible for the security of all financial applications in the controllers vice presidency, defining new policies and procedures and coordinating with the Institutional security group.
- Developed the Loan Receipt Module and Debt Service Trust Funds modules of the Loan Administration System, a GUI driven client/server based financial. The multi-currency applications included: loan management, debt servicing, receivables and payments.
- Designed and implemented the message handling system application interface for an internal internetworking system to connect the IBM, DEC, Unisys and Unix platforms to the SWIFT network.
- Designed and implemented the Loan Service Payment System on Unisys A Series and subsequently as a team lead supported the application.
- Developed a mission critical multi-currency cash transaction processing system the hub of all incoming and outgoing electronic financial messages. The system was interfaced with the SWIFT network and was capable of conducting foreign exchange conversions, executing deals via electronic messages with the currency traders, receiving and making payments to banks worldwide.
- Designed and developed the IMF exchange rate captures & inter-bank reconciliatory systems for payments through SWIFT.

Prior Employment:**JK Technosoft, India, Manager (Projects)****Jan 1987 – Oct 1988**

As a member of the management team for a startup software consulting company funded by a large manufacturing company, was entrusted to setup all operations for the company. Responsible for a wide range of activities including: strategic planning, budgeting, facilities planning, procurement, government and Banking relations.

HCL, India, Industry Specialist**Oct 1986 - Dec 1986**

Responsible for directing a team of developers and providing technology solutions and presales support to the marketing department for oil, coal and steel industries modernization

TCS, USA/Germany/India**Jun 1982 – Sep 1986**

Held various positions and developed applications on a wide range of hardware. Some of the key projects were in the areas of event management, production control, accounting, securities, banking, utility billing and education.

Education:

M.S. Civil Engineering (Transportation Systems), IIT Kanpur, India, 1982

B.S. Civil Engineering, VNIT, Nagpur, India, 1979

Certified IT Management Professional, 2002

SECTION III. SAMPLE BIDDING FORMS

Notes to Bidders on working with the Bidding Forms

The Purchaser has prepared the forms in this section of the Bidding Documents to suit the specific requirements of the System being procured. They are derived from the forms contained in the World Bank's Standard Bidding Documents for the Supply and Installation of Information Systems. In its bid, the Bidder must use these forms (or forms that present in the same sequence substantially the same information). Bidders should not introduce changes without the Purchaser's prior written consent (which may also require the clearance of the World Bank). If the Bidder has a question regarding the meaning or appropriateness of the contents or format of the forms and/or the instructions contained in them, these questions should be brought to the Purchaser's attention as soon as possible during the bid clarification process, either at the pre-bid meeting or by addressing them to the Purchaser in writing pursuant to ITB Clause 10.

The Purchaser has tried to provide explanatory text and instructions to help the Bidder prepare the forms accurately and completely. The instructions that appear directly on the forms themselves are indicated by use of typographical aides such as italicized text within square brackets – as is shown in the following example taken from the Bid Submission Form:

“Duly authorized to sign this bid for and on behalf of [*insert: **name of Bidder***]”

In preparing its bid, the Bidder must ensure all such information is provided and that the typographical aides are removed.

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1. INVITATION FOR BIDS (IFB)

1.1 Invitation for Bids (IFB) – First Stage Technical-Only Bid

Romania

Revenue Administration Modernization Project (RAMP)

An integrated Revenue Management System (RMS) for administering all the taxes, levies, and social insurance contributions specified under Romanian Law (excluding customs duties and excise taxes) – under a single-responsibility contract encompassing all the necessary software and services (but excluding ICT hardware)

No. 8261 – RO

Integrated Revenue Management System

RAMP/5

1. This Invitation for Bids (IFB) follows the General Procurement Notice (GPN) for this project that appeared in *UNDB online* on 20 August 2013.
2. The Romania has received a loan from the International Bank for Reconstruction and Development toward the cost of the Revenue Administration Modernization Project (RAMP), and it intends to apply part of the proceeds of this loan to payments under the agreement(s) resulting from this IFB: Integrated Revenue Management System (RAMP/5).
3. The National Agency for Fiscal Administration serves as the implementing agency for the project now invites sealed bids from eligible Bidders for an integrated Revenue Management System (RMS) for administering all the taxes, levies, and social insurance contributions specified under Romanian Law (excluding customs duties and excise taxes) – under a single-responsibility contract encompassing all the necessary software and services (but excluding ICT hardware).
4. Bidding will be conducted using the International Competitive Bidding (ICB) procedures in accordance with the World Bank's *Guidelines: Procurement under IBRD Loans and IDA Credits*. It is open to all Bidders from eligible source countries as defined in the *Guidelines* that meet the following minimum qualification criteria.
 - A. *The Bidder MUST demonstrate that within the seventy-two months prior to bid submission (i.e. years 2010, 2011, 2012, 2013, 2014 and 2015) it has successfully implemented the bid Revenue Management System (RMS) software product (including previous versions) for at least one (1) integrated revenue management system (covering minimally personal and enterprise income taxes, value-added or sales taxes) with the implementation covering at least one million (1,000,000) taxpayer accounts. The successful implementation shall be documented by an Operational Acceptance Certificate issued by the previous Purchaser of the bid RMS product. In the case of a joint venture, the Partner in Charge MUST demonstrate the above successful experience. Any other JV partner(s) MUST demonstrate that within the seventy-two months prior to bid submission (i.e. years 2010, 2011, 2012, 2013, 2014 and 2015) it has participated in the successful implementation of at least one (1) financial transactions/management system (e.g., social insurance, treasury, customs, banking, etc.) with at least five hundred thousand (500,000) accounts.*

- B. The Bidder must document having ready access to at least two million(2,000,000) Euro equivalent in liquid assets (bank balances, unencumbered securities, lines of credit etc.). In the case of a joint venture, the requirement can be met by the sum of the JV partners' contribution or by the JV itself.*
- C. The Bidder must prove that in the last three (3) financial years prior to the bid, generated an overall turnover of no less than ten million (10,000,000) Euro). In the case of a joint venture, the requirement can be met by the sum of the JV partners' contribution or by the JV itself.*
5. Interested eligible Bidders may obtain further information from Mrs. Daniela Manoli – Project Manager of RAMP Project Management Unit; Agency for Fiscal Administration; 17, Apolodor Street, Sector 5, Bucharest, Romania; Phone: +4021 387 20 57 or +4021 38720 58; Facsimile: +4021 319 96 71; E-mail: ramp.anaf@mfinante.ro. A pre-bid meeting which potential bidders may attend will be held 10:00 local time on **January 20th, 2016** at 17, Apolodor Street (“Registratura” Entrance (ground floor)), Sector 5, Bucharest .
 6. A complete set of bidding documents in the English Language may be downloaded from www.anaf.ro/RAMP. The Bidders should register their contact information (e-mail and mailing address) by sending an e-mail to: ramp.anaf@mfinante.ro. The same e-mail address should be used for submitting any clarification questions. Registration is necessary to receive answers to clarification questions as well as addenda to the bidding documents (if any). The downloadable version of the bidding documents, and any addenda to it, will be the binding one.
 7. A Two-stage Bidding Procedure will be adopted and will proceed as follows:
 - (a) The First Stage Technical-Only Bid will consist of a technical bid only, without any reference to prices, and a list of any deviations to the technical and commercial conditions set forth in the Bidding Documents or any alternative technical solutions a Bidder wishes to offer, and a justification therefore, always provided that such deviations or alternative solutions do not change the basic requirements specified in the Bidding Documents. Following evaluation by the Purchaser of the First Technical-Only Stage Bids, the Purchaser will invite each Bidder who adequately meets the minimum acceptable qualification criteria and who has submitted a sufficiently technically responsive First Stage Bid to a Clarification Meeting(s), during which the Bidder’s bid will be reviewed and all required amendments, additions, deletions and other adjustments will be noted and recorded in a Memorandum. The Purchaser reserves the right to decline to invite a Bidder to submit a Second Stage Combined Technical and Financial Bid, if the Bidder’s First Stage Technical-Only Bid contains departures from the Purchaser’s requirements in such numbers or such nature that it cannot be reasonably expected that it can become a fully responsive bid within the time frame of the two-stage process. Other suitably qualified and eligible Bidders should receive invitations to submit Second Stage Bids.
 - (b) The Second Stage Combined Technical and Financial Bid will consist of:
 - (i) an updated technical bid incorporating all changes required by the Purchaser as recorded in the Memorandum to the Clarification Meeting(s) or as necessary to reflect any amendment to the Bidding Documents issued subsequent to submission of the First Stage Bid; and
 - (ii) a commercial bid.

8. First Stage Technical-Only Bids must be delivered to the address below at or before 10:00 local time ***on February 25th, 2016***. Second stage bids will be opened in the presence of the Bidders' representatives who choose to attend at the time and date and at the address given in the letter of invitation to submit Second Stage Combined Technical and Financial Bids. Any Second Stage Combined Technical and Financial Bid received by the Purchaser after the bid submission deadline will be rejected and returned unopened to the Bidder. Second Stage Combined Technical and Financial Bids need to be secured by a Bid Security of at least three hundred twenty thousand Euro (320,000 €) equivalent in a freely convertible currency.
9. The attention of prospective Bidders is drawn to: (i) the fact that they will be required to certify in their bids that all software is either covered by a valid license or was produced by the Bidder; and (ii) that violations are considered fraud which, among other remedies, can result in the ineligibility to be awarded World Bank-financed contracts

Mrs. Daniela Manoli – Project Manager of RAMP Project Management Unit;

Agency for Fiscal Administration;

17, Apolodor Street, Sector 5, Bucharest, Romania;

Phone: +4021 387 20 57 or +4021 38720 58;

Facsimile: +4021 319 96 71;

E-mail: ramp.anaf@mfinante.ro

(letterhead of the Purchaser)

1.2 Invitation for Bids (IFB) – Second Stage Combined Technical and Financial Bid

[insert: *Issuing date of the IFB*]

Romania

Revenue Administration Modernization Project (RAMP)

An integrated Revenue Management System (RMS) for administering all the taxes, levies, and social insurance contributions specified under Romanian Law (excluding customs duties and excise taxes) – under a single-responsibility contract encompassing all the necessary software and services (but excluding ICT hardware)

No. 8261 – RO

Integrated Revenue Management System

RAMP/5

To: [Name and address of the Bidder]

Dear Ladies and/or Gentlemen,

1. We hereby inform you that you are invited to submit a sealed Second Stage Bid for the execution and completion of the cited contract for which you submitted a First Stage Bid on [insert: ***date of submission of First Stage Bid***], that was reviewed during the Clarification Meeting(s) held on [insert: ***date(s)***] and has been found technically responsive.
2. Your Second Stage Bid should include an updated technical and commercial bid based on [if appropriate, insert: ***“attached amendment and”***] the modifications, if any, listed in the “Changes Required Pursuant to the First Stage Evaluation” Annex to the Memorandum of the Clarification Meeting(s) held with you on [insert: ***date(s)***].
3. Second Stage Bids should be submitted [insert: ***time, date and address for Second Stage Bid submission***] and will be opened in the presence of the Bidder’s representatives who choose to attend at [insert: ***time, date and address for Second Stage Bid opening***].
4. Second Stage Bids should remain valid for [insert: ***number (N) of days***] after the date of bid opening prescribed above. Accordingly, each bid should be valid through [insert: ***the actual date of the expiration of the bid validity period (i.e., X days after the date of bid opening)***].

5. Bids need to be secured *by a Bid Security of at least three hundred twenty thousand Euro (320,000 €) equivalent in a freely convertible currency.*
6. The currency chosen for the purpose of converting to a common currency is: *Euro*. The source of exchange rate is: *National Bank of Romania* (<http://www.bnro.ro/Home.aspx>). The date of exchange rate determination is: *the last business day prior to the bid submission deadline*. In case that no exchange rates are available on this date from the source indicated above, the latest available exchange rates from the same source prior to this date will be used.
8. Please confirm receipt of this letter immediately in writing by electronic mail, cable, fax or telex. If you do not intend to bid, we would appreciate being so notified again in writing at your earliest opportunity.

Yours truly,

Authorized signature:

[insert: *Name and title*]

[insert: *name of Purchaser*]

ENCLOSURE [if appropriate, insert: "*Amendment(s) and*"] Memorandum of
"Changes Required Pursuant to First Stage Evaluation")

2. BID SUBMISSION FORMS

Notes to Bidders on Bid Submission Forms

Bid Submission Form: In addition to being the place where official confirmation of the bid price and the currency breakdown (in case of a Combined Technical and Financial Bid), the completion date(s), and other important Contract details are expressed, the Bid Submission Form is also used by the Bidder to confirm - in case adjudication applies in this Contract - its acceptance of the Purchaser's proposed Adjudicator, or to propose an alternative. If the bid is being submitted on behalf of a Joint Venture, it is essential that the Bid Submission Form be signed by the partner in charge and that it be supported by the authorizations and power of attorney required pursuant to ITB Clause 6.2. Given widespread concern about illegal use of licensed software, Bidders will be asked to certify in the Bid Submission Form that either the Software included in the bid was developed and is owned by the Bidder, or, if not, the Software is covered by valid licenses with the proprietor of the Software.

2.1 Bid Submission Form – First Stage Technical-Only Bid

Date: [Bidder insert: *date of bid*]

Loan/Credit No.: **8261 – RO**

IFB: ***Integrated Revenue Management System RAMP/5***

Contract: ***RAMP/5***

To: Agency for Fiscal Administration; 17, Apolodor Street, Sector 5, Bucharest, Romania

Dear Sir or Madam:

Having examined the Bidding Documents, including Addenda Nos. [*insert numbers*], the receipt of which is hereby acknowledged, we, the undersigned, offer to supply, install, achieve Operational Acceptance of, and support the Information System under the above-named Contract in full conformity with the said Bidding Documents.

We confirm that if you invite us to attend a Clarification Meeting(s) for the purpose of reviewing our First Stage Bid at a place and date of your choice, we will endeavor to attend this/these meeting(s) at our own cost, and will duly note the amendments and additions to, and omissions from, our First Stage Bid that you may require. We accept that we alone carry any risk for failing to reach clarification of our bid in case this failure is due to our inability to attend duly scheduled Clarification Meeting(s).

We undertake, upon receiving your written invitation, to proceed with the preparation of our Second Stage Bid, updating the First Stage Bid in accordance with the requirements, if any, specified in (a), the memorandum, specific for our First Stage Bid, titled “Changes Required Pursuant to First Stage Evaluation” and any updates to this memorandum, and (b), Addenda to the Bidding Documents issued together or after the invitation for the second bidding-stage. The Second Stage Bid will also include our commercial bid in accordance with the requirements of the Bidding Documents for Second Stage Bids, for performing the Information System in accordance with our updated technical bid.

We accept the appointment of Shanti P. Namballaas the Adjudicator.

[and delete the following paragraph, or, as appropriate, delete the above and include the following, or, if no Adjudicator is stated in the Bid Data Sheet, delete both the above and the following]

We do not accept the appointment of Shanti P. Namballaas the Adjudicator, and we propose instead that [*insert: name*] be appointed as Adjudicator, whose résumé and hourly fees are attached.

We propose [*insert: organization*] as the Appointing Authority.

We hereby certify that the Software offered in this bid and to be supplied under the Contract (i) either is owned by us, or (ii) if not owned by us, is covered by a valid license from the proprietor of the Software.

We, along with any of our subcontractors, suppliers, consultants, manufacturers, or service providers for any part of the contract, are not subject to, and not controlled by any entity or individual that is subject to, a temporary suspension or a debarment imposed

by a member of the World Bank Group or a debarment imposed by the World Bank Group in accordance with the Agreement for Mutual Enforcement of Debarment Decisions between the World Bank and other development banks. Further, we are not ineligible under the Purchaser's country laws or official regulations or pursuant to a decision of the United Nations Security Council.

We agree to abide by this First Stage Bid, which, in accordance with ITB Clauses 13 and 14, consists of this letter (First Stage Bid Form) and the enclosures listed below. Together with the above written undertakings, the bid should remain binding on us. We understand that we may withdraw our bid, or any alternative bid included in it, at any time by so notifying you in writing. However, we accept that if invited to the second bidding-stage, once we have submitted a Second Stage Bid, this bid (and the parts of the First Stage Bids it includes and updates) can only be withdrawn before the deadline for submission of Second Stage Bids, and only by the formal Second Stage Bid withdrawal procedure stipulated in the Bidding Documents.

Dated this [*insert: ordinal*] day of [*insert: month*], [*insert: year*].

Signed:

Date:

In the capacity of [*insert: title or position*]

Duly authorized to sign this bid for and on behalf of [*insert: name of Bidder*]

ENCLOSURES:

Signature Authorization [*plus, in the case of a Joint Venture Bidder, list all other authorizations pursuant to ITB Clause 6.2*]

Attachment 1 Bidder's Eligibility

Attachment 2 Bidder's Qualifications (including Manufacturer's Authorizations and Subcontractor Agreements if and as required)

Attachment 3 Proposed Subcontractors

Attachment 4 Intellectual Property (Software and Materials Lists)

Attachment 5 Conformity of the Information System to the Bidding Documents

Attachment 6 Deviations

[*list any further attachments or other enclosures*]

Bid Table of Contents and Checklist

Note: Bidders should expand and (if appropriate) modify and complete the following table. The purpose of the table is to provide the Bidder with a summary checklist of items that must be included in the First Stage Bid, as described in ITB Clauses 13 and 14. It also provides a summary page reference scheme to ease and speed the Purchaser's bid evaluation process.

item	present: y/n	page no.
First Stage Technical-Only Bid Submission Form		
Signature Authorization (for Joint Ventures additionally including the authorizations listed in ITB Clause 6.2)		
Attachment 1: Bidder's Eligibility		
Attachment 2: Bidder's Qualifications		
Manufacturer's Authorizations		
Subcontractor's Agreements		
Attachment 3: Proposed Subcontractors		
Attachment 4: Intellectual Property		
Attachment 5: Conformity of the Information System to the Bidding Documents.....		
Attachment 6: Deviations		
.....		

2.2 Bid Submission Form Second Stage Combined Technical and Financial Bid

Date: [Bidder insert: **date of bid**]
 Loan/Credit No.: **8261 – RO**
 IFB: **Integrated Revenue Management System RAMP/5**
 Contract: **RAMP/5**

To: Agency for Fiscal Administration; 17, Apolodor Street, Sector 5, Bucharest, Romania

Dear Sir or Madam:

Having examined the Bidding Documents, the Addenda issued during the first bidding-stage, Addenda Nos. [insert: **numbers**] issued with or after the Invitation for Bids – Second Stage, the receipt of which is hereby acknowledged, as well as the requirements listed in the memorandum titled “Changes Required Pursuant to First Stage Evaluation” specific to our First Stage Bid, and any updates to this memorandum, we, the undersigned, offer to supply, install, achieve Operational Acceptance of, and support the Information System under the above-named Contract in full conformity with the said Bidding Documents, Addenda and memorandum, for the total sum of:

plus [insert: **amount of currency A**
in words]

[as appropriate, add the following]

plus [insert: **amount of currency B**
in words]

plus [insert: **amount of currency C**
in words]

or such other sums as may be determined in accordance with the terms and conditions of the Contract.

We undertake, if our bid is accepted, to commence work on the Information System and achieve Installation and Operational Acceptance within the respective times stated in the Bidding Documents.

If our bid is accepted, we undertake to provide a performance security in the form, in the amounts, and within the times specified in the Bidding Documents.

[As appropriate, include or delete the following paragraph]

We confirm our agreement with the appointment of Shanti P. Namballa *from, as applicable, the Bid Data Sheet or the memorandum titled “Changes Required Pursuant to First Stage Evaluation”* as the Adjudicator.

We do not accept the appointment of Shanti P. Namballa *from the memorandum titled “Changes Required Pursuant to First Stage Evaluation”* as the Adjudicator, and we propose instead that [insert: **name**] be appointed as Adjudicator, whose résumé and hourly fees are attached.

We propose [*insert: **organization***] as the Appointing Authority.

We hereby certify that the Software offered in this bid and to be supplied under the Contract (i) either is owned by us, or (ii) if not owned by us, is covered by a valid license from the proprietor of the Software.

We, along with any of our subcontractors, suppliers, consultants, manufacturers, or service providers for any part of the contract, are not subject to, and not controlled by any entity or individual that is subject to, a temporary suspension or a debarment imposed by a member of the World Bank Group or a debarment imposed by the World Bank Group in accordance with the Agreement for Mutual Enforcement of Debarment Decisions between the World Bank and other development banks. Further, we are not ineligible under the Purchaser's country laws or official regulations or pursuant to a decision of the United Nations Security Council.

We agree to abide by this bid, which, in accordance with ITB Clauses 25 and 28, consists of this letter (Second Stage Bid Form) and the enclosures listed below, for a period of [*insert: **number from Invitation for Bids -- Second Stage***] days from the date fixed for submission of bids as stipulated in the Invitation for Bids -- Second Stage or subsequent Addenda to the Bidding Documents, and it should remain binding upon us and may be accepted by you at any time before the expiration of that period.

Commissions or gratuities, if any, paid or to be paid by us to agents relating to this bid, and to Contract execution if we are awarded the Contract, are listed below:

Name and Address of Agent	Amount and Currency	Purpose of Commission or Gratuity
------------------------------	------------------------	---

etc. [*if none, state "**none**"*]

Until the formal final Contract is prepared and executed between us, this bid, together with your written acceptance thereof and your notification of award, should constitute a binding contract between us. We understand that you are not bound to accept the lowest or any bid you may receive.

Dated this [*insert: **ordinal***] day of [*insert: **month***], [*insert: **year***].

Signed:

Date:

In the capacity of [*insert: **title or position***]

Duly authorized to sign this bid for and on behalf of [*insert: **name of Bidder***]

ENCLOSURES:

Signature Authorization *[plus, in the case of a Joint Venture Bidder, list all other authorizations pursuant to ITB Clause 6.2]*

Bid Security

Confirmation of willingness to propose (if requested) a contract for continued Technical Support Services following the conclusion of the Warranty Period (as per the Bid Data for ITB 26.2)

Informational table on COTS licensing (units, quantities, sub-totals)

Attachment 1 Bidder's Eligibility

Attachment 2 Bidder's Qualifications (including Manufacturer's Authorizations and Subcontractor Agreements if and as required)

Attachment 3 Proposed Subcontractors

Attachment 4 Intellectual Property (Software and Materials Lists)

Attachment 5 Conformity of the Information System to the Bidding Documents

[if appropriate, specify further attachments or other enclosures]

Second Stage Bid Table of Contents and Checklist

Note: Bidders should expand and (if appropriate) modify and complete the following table. The purpose of the table is to provide the Bidder with a summary checklist of items that must be included in the Second Stage Bid as described in ITB Clause 25 and 28, in order for the bid to be considered for Contract award. The table also provides a summary page reference scheme to ease and speed the Purchaser's bid evaluation process.

Item	present: y/n	page no.
Second Stage Combined Technical and Financial Bid Submission Form		
Signature Authorization (for Joint Ventures additionally including the authorizations listed in ITB Clause 6.2)		
Bid Security		
Confirmation of willingness to propose (if requested) a contract for continued Technical Support Services following the conclusion of the Warranty Period (as per the Bid Data for ITB 26.2).....		
Informational table on COTS licensing (units, quantities, sub-totals).....		
Informational table on daily reference fees for the specialist profiles (as per ITB 26.6)		
Attachment 1: Bidder's Eligibility		
General Information.....		
Attachment 2: Bidder's Qualifications		
General Information Systems Experience Record.....		
Particular Information Systems Experience Record ..		
Details of Contracts of Similar Nature and Complexity.....		
Past Performance Reference		
Current Contract Commitments / Work in Progress..		
Financial Capabilities.....		

Litigation History		
Manufacturer's Authorizations		
Subcontractor's Agreements		
Attachment 3: Proposed Subcontractors		
Attachment 4: Intellectual Property		
Attachment 5: Conformity of the Information System to the Bidding Documents.....		
.....		

3. BID SECURING FORMS

Notes to Bidders on working with the Bid Securing Forms

As per BDS for ITB Clause 29 the Bidder should do so in accordance with the type and details specified in the same ITB/BDS Clause, either using the form(s) included in these Sample Forms or using another form acceptable to the Purchaser. If a Bidder wishes to use an alternative form, it should ensure that the revised format provides substantially the same protection as the standard format; failing that, the Bidder runs the risk of rejection for commercial non-responsiveness.

3.1 Bid Security (Bank Guarantee)

[Guarantor letterhead or SWIFT identifier code]

Beneficiary: *National Agency for Fiscal Administration; 17, Apolodor Street, Sector 5, Bucharest, Romania*

IFB No:*RAMP/5*

Date:*[insert: date]*

BID GUARANTEE No.:*[insert: Bid Guarantee Number]*

Guarantor: *[insert: name and address of place of issue, unless indicated in the letterhead]*

We have been informed that *[insert: name of the Bidder, which in the case of a joint venture shall be the name of the joint venture (whether legally constituted or prospective) or the names of all members thereof]* (hereinafter called "the Applicant") has submitted to the Beneficiary its bid (hereinafter called "the Bid") for the execution of *[insert: name of contract]* under Invitation for Bids No. RAMP/5.

Furthermore, we understand that, according to the Beneficiary's conditions, bids must be supported by a bid guarantee.

At the request of the Applicant, we as Guarantor, hereby irrevocably undertake to pay the Beneficiary any sum or sums not exceeding in total an amount of *[insert: amount in figures]* (*[insert: amount in words]*) upon receipt by us of the Beneficiary's complying demand, supported by the Beneficiary's statement, whether in the demand itself or a separate signed document accompanying or identifying the demand, stating that either the Applicant:

- (a) has withdrawn the Bid during the period of bid validity set forth in the Applicant's Letter of Bid ("the Bid Validity Period"), or any extension thereto provided by the Applicant; or
- (b) having been notified of the acceptance of the Bid by the Beneficiary during the Bid Validity Period or any extension thereto provided by the Applicant, (i) has failed to execute the Contract Agreement, or (ii) failed to furnish the performance security in accordance with the Instructions to Bidders ("ITB") of the Beneficiary's bidding document.

This guarantee will expire: (a) if the Applicant is the successful bidder, upon our receipt of copies of the contract signed by the Applicant and the performance security issued to the Beneficiary in relation to such contract agreement; or (b) if the Applicant is not the successful bidder, upon the earlier of (i) our receipt of a copy of the Beneficiary's notification to the Applicant of the results of the bidding process; or (ii) twenty-eight days after the end of the Bid Validity Period.

Consequently, any demand for payment under this guarantee must be received by us at the office on or before that date.

This guarantee is subject to the Uniform Rules for Demand Guarantees(URDG) 2010 Revision, ICC Publication No. 758.

[Signature(s)]

Note: All italicized text is for use in preparing this form and shall be deleted from the final product.

3.2 Bid Security (Bid Bond)

BOND NO.: [insert *Number*]

BY THIS BOND, [insert: *name of Bidder*] as Principal (hereinafter called “the Principal”), and [insert: *name, legal title, and address of surety*], authorized to transact business in **Romania**, as Surety (hereinafter called “the Surety”), are held and firmly bound unto **Agency for Fiscal Administration** as Obligee (hereinafter called “the Purchaser”) in the sum of [insert *amount of Bond in currency, figures and words*]¹, for the payment of which sum, well and truly to be made, we, the said Principal and Surety, bind ourselves, our successors and assigns, jointly and severally, firmly by these presents.

WHEREAS the Principal has submitted a written Bid to the Purchaser dated the [insert: *ordinal*] day of [insert: *month*], [insert: *year*], for the execution of [insert: *name of contract*] (hereinafter called “the Bid”).

NOW, THEREFORE, THE CONDITION OF THIS OBLIGATION is such that if the Principal:

- (a) has withdrawn its Bid during the period of the Bid's validity specified in the Principal's Letter of Bid (“the Bid Validity Period”), or any extension thereto provided by the Principal; or
- (b) having been notified of the acceptance of the Bid by the Purchaser during the Bid Validity Period or any extension thereto provided by the Principal: (i) failed to execute the Contract Agreement, or (ii) has failed to furnish the Performance Security in accordance with the Instructions to Bidders (“ITB”) of the Purchaser's bidding document;

then the Surety undertakes to immediately pay to the Purchaser up to the above amount upon receipt of the Purchaser's first written demand, without the Purchaser having to substantiate its demand, provided that in its demand the Purchaser shall state that the demand arises from the occurrence of any of the above events, specifying which event(s) has/have occurred.

The Surety hereby agrees that its obligation will remain in full force and effect up to and including the date 28 days after the date of expiration of the Bid Validity Period set forth in the Principal's Letter of Bid or any extension thereto provided by the Principal.

IN TESTIMONY WHEREOF, the Principal and the Surety have caused these presents to be executed in their respective names this [insert: *ordinal*] day of [insert: *month*], [insert: *year*].

Principal: _____ Surety: _____

[add Corporate Seal(s) (where appropriate)]

[Signature]

[Signature]

¹ The amount of the Bond shall be denominated in the currency of the Purchaser's country or the equivalent amount in a freely convertible currency.

*[state: **printed name and title**]*

*[state: **printed name and title**]*

[Note to Bidders: Instructions on amount and currency can be found in the ITB Clause and BDS for "Securing the Bid." Joint Ventures need to also ensure that their Bid Bond meets the requirements for Joint Ventures as provided in the same Clause.]

4. BIDDER'S ELIGIBILITY FORMS

Notes to Bidders on working with the Bidder Eligibility Forms

None.

4.1 General Information Form

All individual firms and each partner of a Joint Venture that are bidding must complete the information in this form. Nationality information should be provided for all owners or Bidders that are partnerships or individually owned firms.

Where the Bidder proposes to use named Subcontractors for highly specialized components of the Information System, the following information should also be supplied for the Subcontractor(s).

1.	Name of firm	
2.	Head office address	
3.	Telephone	Contact
4.	Fax	Telex
5.	Place of incorporation / registration	Year of incorporation / registration

Nationality of owners ¹		
Name		Nationality
1.		
2.		
3.		
4.		
5.		
¹ / To be completed by all owners of partnerships or individually owned firms.		

5. BIDDER'S QUALIFICATION FORMS

Notes to Bidders on working with the Bidder Qualification Forms

The Forms in this subsection are aimed to elicit the necessary information on the Bidder's Qualifications as specified in the BDS for ITB Clause 6.1. It is essential that the Bidder review the forms and submitted materials to ensure the information is adequate for the Purchaser determine the Bidder's Qualification on the basis of the documents.

Where the Bidder proposes to name Subcontractors to for key components of the System (as identified in the BDS for ITB Clause 6.1 (a) and 6.1 (c)), Forms 5.1 through 5.5 should be provided for the named Subcontractors.

In accordance with ITB Clauses 6.1 (b) and (c), a Bidder may be required to submit, as part of its bid, Manufacturer's Authorizations in the format provided in the Bidding Documents, and agreements by Subcontractors proposed for key services, for all items specified in the Bid Data Sheet (i.e., where those Subcontractor's qualifications will count towards the qualifications of the Bidder). The content and format of the Manufacturer's Authorization must be followed closely. The format of the Subcontractor's Agreements is suggestive.

5.1 General Information Systems Experience Record

Name of Bidder or partner of a Joint Venture
--

All individual firms and all partners of a Joint Venture must complete the information in this form with regard to the management of Information Systems contracts generally. The information supplied should be the annual turnover of the Bidder (or each member of a Joint Venture), in terms of the amounts billed to clients for each year for work in progress or completed, converted to U.S. dollars at the rate of exchange at the end of the period reported. The annual periods should be calendar years, with partial accounting for the year up to the date of submission of applications. This form may be included for Subcontractors only if the Bid Data Sheet for ITB Clause 6.1 (a) explicitly permits experience and resources of (certain) Subcontractors to contribute to the Bidder's qualifications.

A brief note on each contract should be appended, describing the nature of the Information System, duration and amount of contract, managerial arrangements, purchaser, and other relevant details.

Use a separate page for each partner of a Joint Venture, and number these pages.

Bidders should not enclose testimonials, certificates, and publicity material with their applications; they will not be taken into account in the evaluation of qualifications.

Annual turnover data (applicable activities only)		
Year ¹	Turnover	US\$ equivalent
1.		
2.		
3.		
4.		
5.		
^{1/} Commencing with the partial year up to the date of submission of bids		

5.2 Particular Information Systems Experience Record

Name of Bidder or partner of a Joint Venture
--

On separate pages, using the format of Form 5.3, the Bidder is requested to list contracts of a similar nature, complexity, and requiring similar information technology and methodologies to the contract or contracts for which these Bidding Documents are issued, and which the Bidder has undertaken during the period, and of the number, specified in the BDS for ITB Clause 6.1 (a). Each partner of a Joint Venture should separately provide details of its own relevant contracts. The contract value should be based on the payment currencies of the contracts converted into U.S. dollars, at the date of substantial completion, or for ongoing contracts at the time of award.

5.3 Details of Contracts of Similar Nature and Complexity

Name of Bidder or partner of a Joint Venture
--

Use a separate sheet for each contract.

1.	Number of contract	
	Name of contract	
	Country	
2.	Name of Purchaser	
3.	Purchaser address	
4.	Nature of Information Systems and special features relevant to the contract for which Bidding Documents are issued	
5.	Contract role (check one) <input type="checkbox"/> Prime Supplier <input type="checkbox"/> Management Contractor <input type="checkbox"/> Subcontractor <input type="checkbox"/> Partner in a Joint Venture	
6.	Amount of the total contract/subcontract/partner share (in specified currencies at completion at date of award for current contracts) Currency Currency Currency	
7.	Equivalent amount US\$ Total contract: \$_____; Subcontract: \$_____; Partner share: \$_____;	
8.	Date of award/completion	
9.	Contract was completed ____ months ahead/behind original schedule (if behind, provide explanation).	
10.	Contract was completed US\$ _____ equivalent under/over original contract amount (if over, provide explanation).	
11.	Special contractual/technical requirements.	
12.	Indicate the approximate percent of total contract value (and US\$ amount) of Information System undertaken by subcontract, if any, and the nature of such Information System.	

5.3.1 Bidder Past Performance Reference

This Form should be filled in and signed by authorized representatives for each entity that the Bidder/Joint Venture Partners has referenced as a successful implementation (as per the requirements specified in Bid Data for ITB 6.1(a)(B)).

1.	Number of contract	Name of the Supplier
	Name of contract	
	Country	
2.	Name of Purchaser	
3.	Purchaser address	
4.	Scope of Contract (software licenses, customization of applications, integrat services, hardware infrastructure, technical services provided, etc.)	
5.	Contract Price - Equivalent amount US\$	
6.	Contract was completed _____ months ahead/behind original schedule (please provide details).	
7.	Contract was completed US\$ _____ equivalent under/over original contr amount (please provide details).	
8.	Major issues during contract implementation (claims, disputes, failures, early termination etc.)	
9.	Categories oftaxescovered by the RMS System (which was actually implemented)	
10.	Major functionalities supported by the implemented System (registration, reporting, online services, inspection, Business Intelligence, ...)	
11.	The average number of the Supplier's staff involved in the implementation of the System	
12.	An estimate of the workload (number of man-days) developed by Supplier during the implementation	
13.	How would you rate the Supplier's overall performance? Please select one of the following: [] Outstanding [] Very Good [] Adequate [] Unacceptable	

14.	<p>Purchaser's Authorized Representative(s)</p> <p>Full Name:</p> <p>Contact details:</p> <p>Signature:</p> <p>Date:</p>
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Note to the Supplier: *the current format is only an indicative one; the Purchaser will accept any other document or format as long as it duly presents the information asked above.*

5.4 Summary Sheet: Current Contract Commitments / Work in Progress

Name of Bidder or partner of a Joint Venture
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Bidders and each partner to an Joint Venture bid should provide information on their current commitments on all contracts that have been awarded, or for which a letter of intent or acceptance has been received, or for contracts approaching completion, but for which an unqualified, full completion certificate has yet to be issued.

Name of contract	Purchaser, contact address/tel./fax	Value of outstanding Information System (current US\$ equivalent)	Estimated completion date	Average monthly invoicing over last 6 months (US\$/month)
1.				
2.				
3.				
4.				
5.				
etc.				

5.5 Financial Capabilities

Name of Bidder or partner of a Joint Venture
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Bidders, including each partner of a Joint Venture, should provide financial information to demonstrate that they meet the requirements stated in the BDS for ITB Clause 6.1 (a). Each Bidder or partner of a Joint Venture should complete this form. If necessary, separate sheets should be used to provide complete banker information. A copy of the audited balance sheets should be attached.

Autonomous subdivisions of parent conglomerate businesses should submit financial information related only to the particular activities of the subdivision.

Banker	Name of banker	
	Address of banker	
	Telephone	Contact name and title
	Fax	Telex

Summarize actual assets and liabilities in U.S. dollar equivalent (at the rates of exchange current at the end of each year) for the previous five calendar years. Based upon known commitments, summarize projected assets and liabilities in U.S. dollar equivalent for the next two calendar years, unless the withholding of such information by stock market listed public companies can be substantiated by the Bidder.

Financial information in US\$ equivalent	Actual: Previous five years					Projected: Next two years	
	5	4	3	2	1	1	2
1. Total assets							
2. Current assets							
3. Total liabilities							
4. Current liabilities							
5. Profits before taxes							
6. Profits after taxes							

Specify proposed sources of financing, such as liquid assets, unencumbered real assets, lines of credit, and other financial means, net of current commitments, available to meet the total construction cash flow demands of the subject contract or contracts as indicated in the BDS for ITB Clause 6.1 (a).

Source of financing	Amount (US\$ equivalent)
1.	
2.	
3.	
4.	

Attach audited financial statements—including, as a minimum, profit and loss account, balance sheet, and explanatory notes—for the period stated in the BDS for ITB Clause 6.1 (a) (for the individual Bidder or each partner of a Joint Venture).

If audits are not required by the laws of Bidders' countries of origin, partnerships and firms owned by individuals may submit their balance sheets certified by a registered accountant, and supported by copies of tax returns,

5.9 Litigation History

Name of Bidder or partner of a Joint Venture

Bidders, including each of the partners of a Joint Venture, should provide information on any history of litigation or arbitration resulting from contracts executed in the last five years or currently under execution. A separate sheet should be used for each partner of a Joint Venture.

[illegible]

5.10 Manufacturer's Authorization

Note: This authorization should be written on the letterhead of the Manufacturer and be signed by a person with the proper authority to sign documents that are binding on the Manufacturer.

Invitation for Bids Title and No.: ***Integrated Revenue Management System RAMP/5***

To: ***Mrs. Daniela Manoli – Project Manager of RAMP Project Management Unit.***

WHEREAS [*insert: Name of Manufacturer*] who are official producers of [*insert: items of supply by Manufacturer*] and having production facilities at [*insert: address of Manufacturer*] do hereby authorize [*insert: name of Bidder or Joint Venture*] located at [*insert: address of Bidder or Joint Venture*] (hereinafter, the “Bidder”) to submit a bid and subsequently negotiate and sign a Contract with you for resale of the following Products produced by us:

We hereby confirm that, in case the bidding results in a Contract between you and the Bidder, the above-listed products will come with our full standard warranty.

Name [*insert: Name of Officer*] In the capacity of [*insert: Title of Officer*]

Signed _____

Duly authorized to sign the authorization for and on behalf of: [*insert: Name of Manufacturer*]

Dated this [*insert: ordinal*] day of [*insert: month*], [*insert: year*].

[*add Corporate Seal (where appropriate)*]

5.11 Joint Venture Summary

Names of all partners of a Joint Venture
1. Partner in charge
2. Partner
3. Partner
4. Partner
5. Partner
6. etc.

Total value of annual turnover, in terms of Information System billed to clients, in US\$ equivalent, converted at the rate of exchange at the end of the period reported:

Annual turnover data (applicable activities only; US\$ equivalent)						
Partner	Form 3. page no.	Year 1	Year 2	Year 3	Year 4	Year 5
1. Partner charge						
2. Partner						
3. Partner						
4. Partner						
5. Partner						
6. Etc.						
Totals						

6. PROPOSED SUBCONTRACTOR FORMS

Notes to Bidders on working with the Proposed Subcontractor Forms

In accordance with ITB Clause 6.3, a Bidder must submit, as part of its bid, a list of proposed subcontracts for major items of Technologies, Goods, and/or Services. The list should also include the names and places of registration of the Subcontractors proposed for each item and a summary of their qualifications.

6.1 List of Proposed Subcontractors

[illegible]

6.2 Subcontractor's Agreement

Note: This agreement should be written on the letterhead of the Subcontractor and be signed by a person with the proper authority to sign documents that are binding on the Subcontractor.

Invitation for Bids Title and No.: ***Integrated Revenue Management System RAMP/5***

To: ***Mrs. Daniela Manoli – Project Manager of RAMP Project Management Unit.***

WHEREAS [*insert: Name of Subcontractor*], having head offices at [*insert: address of Subcontractor*], have been informed by [*insert: name of Bidder or Joint Venture*] located at [*insert: address of Bidder or Joint Venture*] (hereinafter, the “Bidder”) that it will submit a bid in which [*insert: Name of Subcontractor*] will provide [*insert: items of supply or services provided by the Subcontractor*]. We hereby commit to provide the above named items, in the instance that the Bidder is awarded the Contract.

Name [*insert: Name of Officer*] In the capacity of [*insert: Title of Officer*]

Signed _____

Duly authorized to sign the authorization for and on behalf of: [*insert: Name of Subcontractor*]

Dated this [*insert: ordinal*] day of [*insert: month*], [*insert: year*].

[*add Corporate Seal (where appropriate)*]

7. INTELLECTUAL PROPERTY FORMS

Notes to Bidders on working with the Intellectual Property Forms

In accordance with ITB Clause 13.1 (c) (iv) and 25.1 (e) (iv), Bidders must submit, as part of their bids, lists of all the Software included in the bid assigned to one of the following categories: (A) System, General-Purpose, or Application Software; or (B) Standard or Custom Software. Bidders must also submit a list of all Custom Materials. These categorizations are needed to support the Intellectual Property in the GCC and SCC.

7.1 Software List

[illegible]

7.2 List of Custom Materials

[illegible]

8. CONFORMANCE OF INFORMATION SYSTEM MATERIALS

8.1 Format of the Technical Bid

In accordance with ITB 14.2 and ITB 28.2, the documentary evidence of conformity of the Information System to the Bidding Documents includes (but is not restricted to):

- (a). The Bidder's Preliminary Project Plan, including, but not restricted, to the topics specified in the BDS for ITB Clause 14.2 and/or 28.2 (c). The Preliminary Project Plan should also state the Bidder's assessment of the major responsibilities of the Purchaser and any other involved third parties in System supply and installation, as well as the Bidder's proposed means for coordinating activities by each of the involved parties to avoid delays or interference.
- (b). A written confirmation by the Bidder that, if awarded the Contract, it should accept responsibility for successful integration and interoperability of all the proposed Information Technologies included in the System, as further specified in the Technical Requirements.
- (c). Item-by-Item Commentary on the Technical Requirements demonstrating the substantial responsiveness of the overall design of the System and the individual Information Technologies, Goods, and Services offered to those Technical Requirements.

In demonstrating the responsiveness of its bid, the Bidder must use the Technical Responsiveness Checklist (Format). Failure to do so increases significantly the risk that the Bidder's Technical Bid will be declared technically non-responsive. Among other things, the checklist should contain explicit cross-references to the relevant pages in supporting materials included in the Bidder's Technical Bid.

Note: The Technical Requirements are voiced as requirements of the *Supplier* and/or the *System*. The Bidder's response must provide clear evidence for the evaluation team to assess the credibility of the response. A response of "yes" or "will do" is unlikely to convey the credibility of the response. The Bidder should indicate *that* – and to the greatest extent practical –*how* the Bidder would comply with the requirements if awarded the contract. Whenever the technical requirements relate to feature(s) of existing products (e.g., hardware or software), the features should be described and the relevant product literature referenced. When the technical requirements relate to professional services (e.g., analysis, configuration, integration, training, etc.) some effort should be expended to describe how they would be rendered – not just a commitment to perform the [cut-and-paste] requirement. Whenever a technical requirement is for the Supplier to provide certifications (e.g., ISO 9001), copies of these certifications must be included in the Technical Bid.

Note: The Manufacturer's Authorizations (and any Subcontractor Agreements) are to be included in Attachment 2 (Bidder Qualifications), in accordance with and ITB 13.1 (c)(ii) and ITB 25.1 (e)(ii).

Note: As a matter of practice, the contract cannot be awarded to a Bidder whose Technical Bid deviates (materially) from the Technical Requirements – *on any Technical Requirement*. Such deviations include omissions (e.g., non-responses) and responses

that do not meet the requirement. Extreme care must be exercised in the preparation and presentation of the responses to all the Technical Requirements.

- (d). Supporting materials to underpin the Item-by-item Commentary on the Technical Requirements (e.g., product literature, white-papers, narrative descriptions of technical approaches to be employed, etc.). In the interest of timely bid evaluation and contract award, Bidders are encouraged not to overload the supporting materials with documents that do not directly address the Purchaser's requirements.
- (e). Any separate and enforceable contract(s) for Recurrent Cost items which the BDS for ITB Clause 26.2 required Bidders to bid.

Note: To facilitate bid evaluation and contract award, Bidders encouraged to provide electronic copies of their Technical Bid – preferably in a format that the evaluation team can extract text from to facilitate the bid clarification process and to facilitate the preparation of the Bid Evaluation Report.

8.2 Technical Responsiveness Checklist

Note to Bidders: The following Checklist is provided to help the Bidder organize and consistently present its Technical Bid. For each of the following Technical Requirements, the Bidder must describe how its Technical Bid responds to each Requirement. In addition, the Bidder must provide cross references to the relevant supporting information, if any, included in the bid. The cross reference should identify the relevant document(s), page number(s), and paragraph(s). The Technical Responsiveness Checklist does not supersede the rest of the Technical Requirements (or any other part of the Bidding Documents). If a requirement is not mentioned in the Checklist that does not relieve the Bidder from the responsibility of including supporting evidence of compliance with that other requirement in its Technical Bid. One- or two-word responses (e.g. “Yes,” “No,” “Will comply,” etc.) are normally not sufficient to confirm technical responsiveness with Technical Requirements.

1–Revenue Types

Tech. Require. No. 1	Revenue Types. The System MUST embody a functional model for ANAF’s administration all the taxes, duties, levies, social contributions and deductions in the Romanian Tax Code – including all functions distributed across: Headquarters, Regional Offices, District/County Offices, Municipal/Town/Communal Offices.		
Bidder’s confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply	
Bidder’s technical reasons supporting compliance/non-compliance:			
Bidder’s cross-references to supporting materials in Technical Bid:			

2–Functional Scope

Tech. Require. No. 2	<p>Functional Scope. The System MUST provide fully integrated automation support for the following business segments:</p> <ul style="list-style-type: none"> • <i>TAXPAYER REGISTRATION (TR)</i> • <i>RETURNS PROCESSING (RP)</i> • <i>PAYMENT PROCESSING (PP)</i> • <i>TAXPAYER ACCOUNTS / LEDGER (AL)</i> • <i>REFUNDS PROCESSING (RF)</i> • <i>RECONCILIATION (RR)</i>
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	<ul style="list-style-type: none"> • <i>REVENUE COLLECTION (RC)</i> • <i>REVENUE ENFORCEMENT (RE)</i> • <i>TAXPAYER AUDIT (AU)</i> • <i>ANTI-FRAUD / CRIMINAL INVESTIGATION (FR)</i> • <i>OBJECTIONS AND APPEALS (AP)</i> • <i>REVENUE ACCOUNTING (AC)</i> • <i>REVENUE RISK ANALYSIS (RM)</i> • <i>INTERNAL AUDIT (IA)</i> • <i>INTERNAL CONTROL (IC)</i> • <i>MANAGEMENT INFORMATION / DECISION SUPPORT (REP)</i> • <i>TAXPAYER SERVICES INTERFACE (TS)</i> <p>The System MUST provide full support for the following general requirements, on all its business segments:</p> <p>MUST interface and provide comprehensive operations logs for tax audit, taxpayer audit, internal control and internal audit. MUST push data in a timely manner to the MIS for executive and operational reports, for the dashboard of the Ministry of the Public Finances / National Agency for Fiscal Administration, and for the calculation of the key performance indicators. MUST provide advanced reporting and notification of the interested parties (internal control staff, ANAF management, and other ANAF structures) regarding the defined and approved revenue collection objectives, risks, KPIs and targets. MUST generate all the administrative documents legally specified. MUST interface with ANAF's Mass Printing Facility to print, mail and distribute the administrative documents to the taxpayers. MUST file the administrative documents (e.g. notifications, etc.) in the taxpayer file in the Document Management System. MUST provide interfaces for data exchange with third party data sources, including format conversion and data extraction functions. The System MUST accept data from 3rd party sources at least in following file formats: .TXT, .CSV, .XLS, .XLSX, .ODF, .XML, .PDF (including intelligent forms and digitally signed documents) etc. MUST implement multiple currencies (i.e. at least Romanian New Leu and Euro) and multiple denomination of the local currency (i.e. Romanian Leu (ROL) and Romanian New Leu (RON)).</p>
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply <input type="checkbox"/> - non-comply

Bidder's technical reasons supporting compliance/non-compliance:
Bidder's cross-references to supporting materials in the Technical Bid:

<p>Tech. Require. No. 2.1</p>	<p>Taxpayer Registration (TR) – MUST support the following business processes:</p> <ul style="list-style-type: none"> • <i>TR01 – Initial Taxpayer Registration</i> • <i>TR02 – Registration Maintenance</i> • <i>TR03 – Registration Maintenance – update based on return processing</i> • <i>TR04 – Re-Classify Taxpayer</i> • <i>TR05 – Inactivate / Reactivate / Radiate Taxpayer (voluntary)</i> • <i>TR06 – Inactivate Taxpayer (suo-moto) / Reactivate Taxpayer</i> • <i>TR07 – Managing Taxpayer Risk History and Profile</i> • <i>TR08 – Taxpayer Registration Audit</i> <p>The System MUST provide complete workflows for business processes above. MUST implement a Taxpayer Register for all the categories of taxpayers and the related categories databases. MUST provide flexible interactive functions for the tax officers for pre-filling, validation, filling, verification, crosschecking, and correction of taxpayers' applications. MUST manage the Taxpayer administrative information specific to all the states of Taxpayer in relation to ANAF (i.e. new applicant, registered, active, inactive, suspended, radiated, etc.). MUST verify and validate the taxpayer information with ANAF and 3rd party public data sources (e.g. address and postal codes catalogs, police records, taxpayer register, other). MUST provide a user interface for the taxpayer registration process on the Internet Portal, for pre-filling the applications. MUST provide on-line and off-line electronic filling of the applications with secure multipage intelligent forms, able to attach multiple large support documents in digitized format in the Internet Portal. MUST provide taxpayer assistance information on the</p>
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	<p>Internet Portal, to guide the applicants in the registration process. MUST maintain the information about the taxpayer for the taxpayer office via the Intranet Portal and for the taxpayer via the Internet Portal, including logging of the changes made in the taxpayer information. MUST record all the changes in the Taxpayer status and interface with Returns Processing (RP), Payment processing (PP), Taxpayer Accounts / Ledger (AL), Refunds processing (RF), Revenue Collection (RC), Revenue Enforcement (RE), Taxpayer Audit (TA) and Revenue Risk Management (RM) to activate, deactivate, recalculate, set / reset the related tax obligations and their deadline for collection. MUST provide notifications via e-mail to the taxpayer and to the tax officer about all the changes made in the taxpayer information. MUST enroll taxpayers in the WebSpace, with unique user identity and security information. MUST interface with the Trade Register via the existing IT solution (Web-service) to complete the registration of the taxpayer. MUST generate unique TIN/PIN for each new taxpayer. MUST create taxpayer records in the Taxpayer Register, including the initial taxpayer risk history and profile data for all the new taxpayers. MUST initialize the taxpayer risk history and profile data for existing taxpayers from upload files migrated from the legacy systems, containing historical records. MUST calculate and record the risk score for all the categories of taxpayers migrated from the legacy systems, considering all the historical records and the new scoring rules defined in the system at initialization. MUST recalculate the risk score, when changes or updates are made in the taxpayer's registered information. MUST create a taxpayer account in the taxpayer accounts ledger. MUST build the taxpayer file with all the taxpayer documents in digital format, proofed and signed electronically, and stored in the Document Management System. MUST provide taxpayer registration audit (registration record validation), including but not limited to notices to taxpayer registration auditors, sorting of the incoming audit work by type, assigning registration notices by area, registration audit prioritization, scheduling the registration audit, assign auditor, register audit result, update taxpayer risk history and profile database.</p>
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply <input type="checkbox"/> - non-comply
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box":	

Bidder's cross-references to supporting materials in the Technical Bid:
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box" together with configuration tables or rules tables:
Bidder's cross-references to supporting materials in the Technical Bid:
Bidder's indication of what functional requirements will be implemented via to-be-developed extensions to the RMS product (and/or underlying COTS products) or other custom development:
Bidder's cross-references to supporting materials in the Technical Bid:

<p>Tech. Require. No. 2.2</p>	<p>Returns Processing (RP) – MUST support the following business processes:</p> <ul style="list-style-type: none"> • <i>RP01 – Pre-Filing Return Preparation Process</i> • <i>RP02 – Receiving the tax / informative return</i> • <i>RP03 – Pipeline Processing</i> • <i>RP04 – Data verification / Matching</i> • <i>RP05 – Converting Returns' Data to Postable Format</i> <p>The System MUST provide complete workflow for Returns Processing, with a dialog on the tax returns submitted via all the taxpayer communications channels (i.e., digitally signed intelligent forms via the WebSpace, paper signed documents presented over the counter or via post mail, secured records via the IT interfaces for taxpayers accounting systems, other applicable). MUST assist the taxpayers with timely feed-back regarding the returns submitted, including status of the return processing, errors or unconformities to be corrected, etc. MUST provide programmatic and manual tools to view, add, correct, or change the returns submitted in the System by the taxpayers. MUST provide history and activity logs for all the user and System actions on the returns. MUST store all the returns records in the returns database. MUST convert all the returns and documents into digitally signed .PDF files (with appropriate metadata) and file them in the Document Management</p>
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	<p>System. MUST provide unique identifiers for all the returns and all the documents submitted for processing, visible both to the taxpayer and the tax officers in the System and via the WebSpace. MUST provide pre-filled return forms to the taxpayer based the taxpayer's registration record. MUST support all the existing tax returns formats and communications channels, as described in the Informational Annex 4. MUST provide error checks, with automatic and manual correction and validation. MUST provide acknowledgements to the taxpayer and to the tax officers via selected communication channels. MUST refer to a tax officer in case the automatic corrections are not possible. MUST record the error types and exceptions for further processing improvement. MUST provide revenue statistics, work performance of the tax officers, other statistics as appropriate. MUST populate the tax audit folder of the taxpayer with at least the following documents: an unique case number, the audit referral document, the current state of the taxpayer account, the returns documents for a number of years (e.g. the past five years), the taxpayer's risk history and profile rating. MUST provide data verification / matching for VAT – purchaser vs. supplier, based on the summary purchases and supplier VAT invoices. MUST provide data reconciliation for domestic and international transactions, including operations between EU member states and between EU Member states and third states.</p>	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box":		
Bidder's cross-references to supporting materials in the Technical Bid:		
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box" together with configuration tables or rules tables:		
Bidder's cross-references to supporting materials in the Technical Bid:		
Bidder's indication of what functional requirements will be implemented via to-be-developed extensions to the RMS product (and/or underlying COTS products) or other custom development:		

Bidder's cross-references to supporting materials in the Technical Bid:

<p>Tech. Require. No. 2.3</p>	<p>Payments Processing (PP) – MUST support the following business processes:</p> <ul style="list-style-type: none"> • <i>PP01 – Payment by Taxpayer</i> • <i>PP02–System Verification against Payments</i> • <i>PP03 – Payment Reconciliation</i> <p>The System MUST provide complete workflow of Payments Processing, using at least the existing payments channels via the State Treasury (unique channel): cash payments (over the counter), bank transfers (from commercial banks to the State Treasury Accounts), treasury transfers (intra-Treasury transfers from the existing taxpayer accounts with the State Treasury to the collection accounts), and electronic funds transfers via the commercial banks (including payments with banking cards – debit and credit cards, and Internet banking). MUST interoperate with the existing payment processing system of the Romanian State Treasury (an application called TREZOR). MUST implement the algorithms to cover the fiscal obligations of the taxpayer from consolidated payments made by taxpayer in its unique account in the State Treasury or from individual payments per each fiscal obligation. MUST process partial payments and payments in excess of the fiscal obligations. MUST identify all the payments with a unique ID, correlated with the taxpayer, payment and payment destination. MUST be able to offset a payment against a payment due, fully or partially and indicate the amount due correlated with the reference number of the payment. MUST allow the user to link a specific payment made to a specific payment due, in the case the System is not able to make the link automatically. MUST provide acknowledgements to the taxpayer of all the payments done, via any of the valid communications channels. MUST implement revenue accounting. MUST track all the payments processed. MUST post all the information about the payments in the WebSpace. MUST interoperate with the tax refund functions of the System, for adjustments against tax liabilities.</p>
<p>Bidder's confirmation of requirement:</p>	<p><input type="checkbox"/> - comply <input type="checkbox"/> - non-comply</p>
<p>Bidder's indication of what functional requirements will be implemented with the existing</p>	

RMS product (and/or underlying COTS products) “out-of-the box”:
Bidder’s cross-references to supporting materials in the Technical Bid:
Bidder’s indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) “out-of-the box” together with configuration tables or rules tables:
Bidder’s cross-references to supporting materials in the Technical Bid:
Bidder’s indication of what functional requirements will be implemented via to-be-developed extensions to the RMS product (and/or underlying COTS products) or other custom development:
Bidder’s cross-references to supporting materials in the Technical Bid:

<p>Tech. Require. No. 2.4</p>	<p>Taxpayer Accounts/Ledger (AL) – MUST support the following business processes:</p> <ul style="list-style-type: none"> • <i>AL01 – Post Liabilities to the Accounts</i> • <i>AL02 – Filer / Stop Filer</i> • <i>AL03 – Arrears Management</i> • <i>AL04 – Recalculating Liabilities based on Amended Return</i> • <i>AL05 – Issuing Fiscal Certificates / Fiscal Records</i> • <i>AL06 – Managing Arrears for and from Other Institutions</i> <p>The System MUST provide complete workflow of accounting the fiscal credit and payment operations in a unique account for each taxpayer. MUST provide subaccounts for credits constructed by tax type (See Informational Annex 2), for each taxpayer. MUST provide a single taxpayer accounts ledger, accessible based on the unique TIN/PIN of the taxpayer. MUST implement flexible algorithms for posting liabilities to the taxpayer accounts, for all the categories of revenues. MUST support adding new categories of revenues and operations in the taxpayer accounts / ledger. MUST provide complete logs of the operations in the ledger.</p>
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	<p>MUST provide several posting files formats to interface with other systems for data exchange (e.g. systems or functionalities for revenue enforcement, enforced collections, Tax Court, Internal Audit, Internal Control, Returns Processing, WebSpace, etc.). MUST implement Directed (<i>ex-officio</i>) Returns on behalf of selected categories of taxpayers. MUST acknowledge the operation to the users at least via the WebSpace, e-mail, operational reports and / or Short Messages (SMS). The system MUST provide arrears management with a full workflow to calculate interests and penalties, and on a predetermined schedule, calculate interest on amounts subject to interest and post this interest to the taxpayers' current account for the affected tax type and by tax period. MUST record in the taxpayer account the necessary changes to enforce legal provisions of the administrative documents and the relevant amounts. MUST provide complete workflow and algorithms to calculate the amounts for the amended returns, the liabilities and penalties due, restitutions and refunds due, etc. MUST interface with the risk analysis, taxpayer risk history and risk profile to inform decisions for restitutions and tax refunds (i.e., VAT refund). MUST interface with the audit and fiscal inspection functions, to pass tax refund cases to their workflows. MUST provide fiscal certificates / income certificates / certificates for budgetary obligations eligibility and other administrative documents in digital format (on the WebSpace) and in printed format to the taxpayers. MUST interface with the IT systems of the other institutions ANAF is in relation for the collection of taxes, contributions and / or deductions. (See Informational Annex 2 and Annex 4). MUST manage arrears and the enforced collection for the other institutions that delegated the collection to ANAF. MUST implement full workflow to centralize, consolidate and redirect the payments received via the State Treasury, on the behalf of the beneficiary institutions that has delegated collection to ANAF (e.g., National Health Insurance House, Social Pensions House, Social Assistance House, etc.) – see Informational Annex 4.</p>	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
<p>Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box":</p>		
<p>Bidder's cross-references to supporting materials in the Technical Bid:</p>		
<p>Bidder's indication of what functional requirements will be implemented with the existing</p>		

RMS product (and/or underlying COTS products) “out-of-the box” together with configuration tables or rules tables:
Bidder’s cross-references to supporting materials in the Technical Bid:
Bidder’s indication of what functional requirements will be implemented via to-be-developed extensions to the RMS product (and/or underlying COTS products) or other custom development:
Bidder’s cross-references to supporting materials in the Technical Bid:

<p>Tech. Require. No. 2.5</p>	<p>Refunds Processing (RF) – MUST support the following business processes:</p> <ul style="list-style-type: none"> • <i>RF01 – Pre-refund Processing and Refund Claim</i> • <i>RF02 – Processing of Refunds</i> • <i>RF03 – Post-refund Processing</i> <p>The System MUST provide complete workflow of Refund Processing, from the refund / restitution demand filling to the posting of refund for processing. MUST process all the categories of refunds (i.e. provisional refund, annual assessment refund or refund through a court order). MUST implement all administrative verifications (e.g. check of arrears, risk profile, risk score, etc.) required to approve the restitutions and refunds. MUST implement the hierarchy of approvals in the workflow. MUST interoperate with the existing payment processing system of the Romanian State Treasury (an application called TREZOR) to operate refunds. MUST facilitate online submission of refund claim and of the supporting documents, secured with digital signature. MUST post acknowledgements, errors, differences, and results of the processing of the refund claim on the WebSpace. MUST secure the submitted refunds claim with read only format for the ANAF staff, to enforce that all the changes and corrections needed are made on the taxpayer end only. MUST generate letters for claim approval and / or reject. MUST interface with the WebSpace, ANAF’s Mass Printing Facility and any other communications channel (e.g. e-mail, SMS, etc.) to communicate the decisions to the taxpayer in a timely manner. MUST file the claim and all the support documents in the taxpayer file in the Document</p>
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Management System.		
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box":		
Bidder's cross-references to supporting materials in the Technical Bid:		
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box" together with configuration tables or rules tables:		
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Bidder's cross-references to supporting materials in the Technical Bid:		

<p>Tech. Require. No. 2.6</p>	<p>Reconciliation (RR) – MUST support the following business processes:</p> <ul style="list-style-type: none"> • <i>RR01 – Third Party Data Repository / Matching</i> • <i>RR02 – Posting Payments</i> • <i>RR03– Reconciling Unpostable Payments</i> <p>The System MUST provide complete workflow for Reconciliation of payments with fiscal obligations. MUST interface with the State Treasury for receiving and posting the information about the payments and the reconciled records. MUST implement all the calculations, algorithms, and methods of reconciliations. MUST interface with the WebSpace to post information (e.g. notifications, revenue date, etc.) in the taxpayer private space. MUST log all the actions and operations in the taxpayer account, all the rules applied for reconciliation in the order of execution, the results of the reconciliations, for audit purposes. MUST acknowledge the important processing steps to the taxpayer (e.g. taxpayer notification about an unpostable payment was credited in his account and verification is needed). MUST allow manual checks</p>
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	and corrections.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box":		
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Bidder's cross-references to supporting materials in the Technical Bid:		
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Bidder's cross-references to supporting materials in the Technical Bid:		

Tech. Require. No. 2.7	<p>Revenue Collection (RC) – MUST support the following business processes:</p> <ul style="list-style-type: none"> • <i>RC01 - Automated Collections Notice</i> • <i>RC02 - Collection Process Preparatory Activities</i> • <i>RC03 – Collection Process</i> • <i>RC04 – Alerts and MIS</i> <p>The System MUST provide complete workflow to generate collection administrative documents for all taxpayers, all due payments and all periods of time applicable, based on a pre-programmed schedule. MUST generate users support documents for the revenue collection activity, including but not limited to debt lists, due payment notices, tax liabilities reports, taxpayer history, list of cases, list of updates, collection lists / reports grouped per taxpayer categories, tax offices, posting files for enforced collection, etc. MUST provide integration with the Taxpayer Register, the taxpayer accounts / ledger, Revenue Enforcement (RE) module, Objections and Appeals (AP) module, Mass Printing</p>
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	Unit, Management of Information System, Document Management System, Case Management System, WebSpace and other communication channels. MUST provide system alerts for all the process deviations, errors, unconformities and / or important events.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box":		
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Bidder's cross-references to supporting materials in the Technical Bid:		
Bidder's indication of what functional requirements will be implemented via to-be-developed extensions to the RMS product (and/or underlying COTS products) or other custom development:		
Bidder's cross-references to supporting materials in the Technical Bid:		

Tech. Require. No. 2.8	Revenue Enforcement (RE) – MUST support the following business processes: <ul style="list-style-type: none"> • <i>RE01 – Automated Enforced Collection</i> • <i>RE02 - Resource Planning</i> • <i>RE03 - Payment Facilities</i> • <i>RE04 – Guarantees</i> • <i>RE05 - Precautionary Measures</i> • <i>RE06 - Summons and Writs of Execution</i> • <i>RE07 – Garnishments</i> • <i>RE08 - Seizure of Goods</i> • <i>RE09 - Transfer of Property</i> • <i>RE10 - Auctions</i> • <i>RE11 - Suspension of Enforcement Procedure</i> • <i>RE12 - Failure to Pay / Debt Write-off</i> • <i>RE13 - Joint/Subsidiary liability</i> • <i>RE14 - Collection from/to Other States</i> • <i>RE15 - Enforced Collection Reporting</i>
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- *RE16 – Release and Allocation of the Amounts Collected by Enforcement*
- *RE17 – Insolvency*
- *RE18 – Referral to the Competent Bodies*
- *RE19 – Application of Fines by the Enforcement Units*
- *RE20 – Write-off tax Records*
- *RE21 – Management and Sale of Seized Goods*
- *RE22 – Application of International Sanctions*

The System MUST provide complete workflow for Enforced Collection. The System MUST manage the categories of taxes and budgetary obligations issued by other institutions and sent to NAFA in order to be recovered. MUST provide case management for each enforced collection case. MUST provide unique ID number for each enforced collection case. MUST maintain a collections case folder for each enforced collection case, identified by its unique ID number. MUST implement an interface between taxpayer account, *Revenue Collection (RC)* and the enforced collection, to move automatically the collection folder from accounts arrears management to enforced collection. MUST maintain individual process performance and administration data. MUST monitor all workflows. MUST maintain arrears in enforced collection inventory. MUST provide operational reports regarding the performance of the enforced collection processes per each local, county, regional office and consolidate national wide, with filters and views. MUST provide real time collections amounts secured (arrears collected and posted to the accounts). MUST interface with IT systems of the banks in Romania, to check the accounts the taxpayers with arrears and to secure the amounts to be collected from these taxpayers' accounts. MUST prepare and generate individual enforced collection administrative documents that define how the debt is satisfied (e.g. payment in installments, bank payment, garnishment, seizure, another party held liable, insolvency, business bankruptcy, other as per the case). MUST file all the administrative documents in the taxpayer file in the Document Management System. MUST interface with the WebSpace and ANAF's Mass Printing Facility to communicate the administrative documents to the taxpayer, via WebSpace, e-mail, SMS, postal mail and / or other available communication channels. MUST provide resource planning (annual and monthly plan) for enforced collection activities for the department. MUST provide automatic planning with manual adjustments of the cases, staff, etc. MUST correlate estimated workload for each case with the resources available. MUST

	<p> automatically recalculate workload estimates and adjust plans. MUST maintain an enforced collection database. MUST provide complete workflow for resource planning, including case creation, case assignment, case manual changes, case review and monitoring. MUST provide complete workflow for payment facilities management, with individual cases per each taxpayer. MUST define, parameterize and change the legal conditions when payment facilities may be granted and under which conditions. MUST provide global and individual configurations of the payment facilities conditions, to be adjusted globally as per the debt collection strategy. MUST integrate with the Risk Scoring Module to sort the taxpayer and all type of revenue enforcement cases (including payment facilities) according to the criteria, parameters, profiles and benchmarks designed by ANAF at the national, regional and county level. MUST interface with the taxpayer account to process the requests for payment facilities. MUST provide payment requests with intelligent documents using the same technology as the tax returns, the same security features (digital signature, etc.), and capabilities to attach supporting documents. MUST provide online requests processing in the WebSpace and manual processing over the counter or via postal mail. MUST acknowledge the status of the payment facilities requests processing to the taxpayer and the tax officers in charge with the case via the valid communications channels. MUST provide flexible parameterization for the eligibility checks, guarantee amounts, risk ladder, automatic approval / refusal conditions, interest and penalties calculations, installment calculation, etc. MUST provide complete guarantees management workflow, including options management and guarantees in kind with correlated values, cash guarantees, and others as per the case. MUST provide a full workflow to manage the precautionary measures applied to a taxpayer in enforced collection, including but not limited to legal due notification, patrimonial evaluation, patrimonial seizure or garnishment. MUST provide a complete workflow to manage the summons and the writs of execution, with all the necessary legal and operational steps. MUST interface with ANAF's Mass Printing Facility to print, mail and distribute the administrative documents by postal mail with confirmations of receipt. MUST provide a complete workflow to manage garnishments, from the identifications of the taxpayers under garnishment procedure, to (but not limited to) identification of their bank/treasury accounts (issue and send by electronic means of the garnishment orders, confirmations of the </p>
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	<p>execution of the garnishments, in full or partial, from one or more accounts, from one or more than one bank, etc.), or third parties, etc. MUST provide a complete workflow and set of functions (“instruments”) to manage the seizure of goods for enforced collection, with all the legal binding steps and procedures. MUST maintain inventories of seized goods, and the deposit conditions. MUST extract relevant information about the patrimony of the taxpayer in default from its financial statements and balance sheets, from the other public registers (cadastre, car register, etc.). MUST manage the physical inspections and evaluations of the immobile goods in scope, to assign custodians, or other. MUST manage the goods as individual items or in lots. MUST manage the transfer of properties, with a complete workflow including at least the approval and/or the rejection of the transfer, the debt settling, the recording of the proceedings, the duly legal notifications. MUST manage mortgage information related to the goods in scope for enforcement. MUST manage a pipeline of sale procedures for the good seized for liquidation of tax debts, including the public auctions preparation and follow-up. MUST interface with the WebSpace and the Internet Portal to post public seizure, sales and other public notifications. MUST manage the replacement of the seized goods and / or other activities related to the goods seized. MUST provide a complete workflow for the auctions (sale of seized goods) including but not limited to inventory of the goods seized, evaluation of the goods, update of the seized goods database, internal and external evaluations, preparation of the documents for the sale of the goods, management of the pre-auction proceedings, public information, verifications of the bidder’s, updates of the risk history for the taxpayer, the bidders and the buyer(s), bidding proceeding, auction closing (with/without success), contracting with the winner of the bid, management of the bid bonds, and other guarantees, follow-up with the payments and the transfer of the goods. MUST update the taxpayer file in the Document Management System with all the administrative documents related to the auction (sale) of the seized goods. MUST provide a complete workflow to release and allocate the amounts collected by enforcement, case-by-case, good by good, procedure by procedure. MUST interface with the communications channels to notify all the interested parties about the amounts resulted from enforced collection, the existence of other debts, and all the legal procedures. MUST provide collected amounts distribution, according to the legal provisions in force. MUST manage the amounts left undistributed, and</p>
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	<p>manage the restitutions with duly legal taxpayer and public notifications and legal proceedings. MUST provide alternative workflow for suspension of the enforcement procedures, with automatic and manual steps. MUST provide complete workflows to manage the case of failure to pay, using all the information in the System and in the 3rd party data sources to analyze the debt and the sources of income of the taxpayer to be used to extinguish the debt. MUST provide workflow to manage the insolvency situations and the recovery of the bad debts from the taxpayer, from the joint liabilities, and from other sources. MUST provide complete workflow for insolvency proceedings from the notification of the opening of the insolvency procedure to de-registration of the taxpayer. MUST provide workflows to manage the joint and or subsidiary liabilities, including but not limited to the identification of the jointly liable parties, data analysis, prepare the hearings, prepare the supporting information for the resolutions, manage the dialogue with the liable parties, all the other legal proceedings related to the debts extinguishing from the joint or subsidiary party. MUST provide workflow for referring the enforcement cases to the competent bodies, according to the legislation in force. MUST implement all the legal steps and proceedings in the Case Management, for each individual case and for cases correlated (grouped). MUST provide complete workflow for cases of fines applied by the enforcement units, with all the legal steps and proceedings. MUST provide complete workflow for the write-off of the tax records impossible to collect (for the legal or natural reasons). MUST implement a case workflow for the collection from/to other states, compliant with the international proceedings for bad debts recovery from taxpayers with Romanian and international tax residency, or from jointly responsible taxpayers. MUST prepare the requests for information to other states authorities, of the legal documents for the precautionary measures for taxpayers from other states, of all the legally binding communication (post mails, digitally signed support documents, etc.). MUST report enforced collection activities, with reports generated automatically or ad-hoc, in secured .PDF format, filed in the Document Management System, containing statistics about the collections activities, the allocation of the resources and the collection results achieved by organizational unit, area, and case category. MUST provide workflow to manage the seized goods and its sales, fully implementing the seized goods valuation procedures, with all the legal and operational steps. MUST provide a workflow for ANAF's role in the application of the international</p>
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	sanctions (i.e., seizure of the goods, garnishment, legally due communications, etc.) with respect to both resident persons registered in Romania or non-residents from states that Romania has agreements for the automatic exchange of fiscal information. MUST capture the results of the manual steps performed by the Ministry of External Affairs regarding the legal compliance with applicable international law. MUST interface with the WebSpace, to post notifications for the residents enrolled in the WebSpace. MUST deliver the notifications via all the communication channels active for the tax payer which is subject to an international sanction – post mail, e-mail, WebSpace, SMS, etc. MUST provide back-office statistical totalizer.
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply <input type="checkbox"/> - non-comply
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box":	
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Bidder's cross-references to supporting materials in the Technical Bid:	

Tech. Require. No. 2.9	<p>Taxpayer Audit (AU) – MUST support the following business processes:</p> <ul style="list-style-type: none"> • <i>AU01 – National Audit Planning</i> • <i>AU02 – Auditee Selection</i> • <i>AU03 – Auditor Selection</i> • <i>AU04 – Audit Scheduling and Budgeting</i>
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- *AU05 – Audit Preparation*
- *AU06 – Taxpayer Audit*
- *AU07 – Audit Resolution*
- *AU08 – Audit Quality Assurance*
- *AU09 – Monitoring*

The System MUST provide configurable case management and complete workflows for taxpayer audit, including the fiscal verification, for each audit case by type of taxpayer, including but not limited to companies, high net worth individuals, small and medium businesses, etc. MUST provide unique ID number for each audit case. MUST maintain an audit case folder for each audit case, identified by its unique ID number. MUST provide yearly audit cycles, traceable individually, broken down by sub-periods – quarters and months. MUST provide rules setting for the audit plans, on all parameters, criteria, profiles and benchmarks. MUST integrate with the Risk Scoring Module to generate the selection of audit candidates according to the criteria, parameters, profiles and benchmarks designed by ANAF at the national, regional and county level. MUST maintain the history and results of the previous' years audit activity. MUST maintain historical records of all legacy audit cases undertaken before the implementation of the System. The Purchaser will be responsible to correct the data quality problems regarding the historical records of all the audit cases undertaken before the implementation of the System, like missing information, multiple records, other as per the case. MUST manage the resources and time budget for audit for each yearly audit plan. MUST record the audit time budget during the execution of the audit mission, and consolidate it in an annual time budget utilization report available for multi-year comparisons. MUST provide workflow for taxpayer selection for audit, in segment groups of revenue, types, industries, taxes, and risk score. MUST provide workflow for the selection of individuals for audit, in segment of revenue, types, taxes, and individual heritage and patrimony. MUST provide workflow for the fiscal audit of the individuals using the indirect fiscal verification method. MUST provide management of the cases selected for audit, and the allocation of the tax auditors per each case. MUST provide functions to flag cases for discrepancies or mismatch to be subjected for audit by authorized users. MUST provide templates for administrative documents

	<p>like notifications to auditees, authorization letters, tax audit forms, minutes of inspection, audit files, other as per the case. MUST allow routing of the cases between available and designated officers and staff members. MUST perform automatic allocation of the cases depending on the risk level and the workload both for inspectors and tax inspectors structures. MUST allow supplement / modification / replacement of the tax audit team members for the audit missions. MUST provide workflow for audit scheduling and time budgeting, based on the availability of the human resources for audit activities and the current priorities. MUST provide flexible allocation of the cases in between the organizational units to optimize the utilization of the auditor resources. MUST provide individual work plans for each auditor (user). MUST provide audit preparation functionalities, including but not limited to selections, tax audit file preparation, pre-filling of the tax audit file with the information about the taxpayer and its history, including for the audit of cases identified by ANAF and for taxpayers in the registration process. MUST interface with the Document Management System and other information sources in the System to retrieve all auditee's related information and attach it into the audit case folder. MUST provide complete workflow for tax audit mission, including checklists, arithmetic and analysis tools (e.g. automatic calculations of the accessories, penalties, differences and additional amounts, etc.) to be used during the audit execution. MUST provide workflow for audit resolution, including all the procedural steps. MUST log all the activity of the auditors, per each audit case. MUST monitor and report the audit activity, calculate quantitative and qualitative performance indicators, collect statistical information and activity logs. MUST file the audit file in the Document Management System, with limited and secured access.</p>	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box":		
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Bidder's cross-references to supporting materials in the Technical Bid:

<p>Tech. Require. No. 2.10</p>	<p>Anti-Fraud / Criminal Investigation (FR) – MUST support the following business process:</p> <ul style="list-style-type: none"> • <i>FR01 – Conducting Investigations</i> <p>The System MUST provide case management and complete workflow for conducting Anti-Fraud / Criminal Investigations, including but not limited to allocation of cases based on the risk criteria and the past experience, skills, and qualifications of the staff members. MUST interface with the other components of the Case Management System to automatically suspend other actions in ANAF organization when a case is allocated for Anti-Fraud investigation. Automatic suspension of the other actions within ANAF MUST not be visible to other ANAF staff than the investigation team. MUST open cases with unique ID, electronically update the case files, manage a case status through its various states (e.g. opened, assigned, pending, resolved). MUST acknowledge to the investigations team and to the organizational hierarchy the changes in the status of a case (e.g. via e-mail and alerts in the System). MUST provide case deadlines reminders and alerts, allow changes in the milestones and extend the deadlines by an authorized user. MUST do automatic posting of the tax calculations in the taxpayer case file to the taxpayer's ledger if one exists, once established and confirmed, without waiting for the case file to be closed. MUST manage the closure of the case file in orderly manner. MUST provide document templates (i.e. assessment notes), attach support documents in the case file, etc. MUST allow supervisors and managers to monitor and control activity, to comment or edit the submitted assessment notes, to submit the documents to quality control by approval (e.g. "marked as prepared"). MUST implement version control for the case files and the assessment notes.</p>
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Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box":		
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Bidder's cross-references to supporting materials in the Technical Bid:		
Bidder's indication of what functional requirements will be implemented via to-be-developed extensions to the RMS product (and/or underlying COTS products) or other custom development:		
Bidder's cross-references to supporting materials in the Technical Bid:		

<p>Tech. Require. No. 2.11</p>	<p>Objections and Appeals (AP) – MUST support with legally compliant and complete workflows the following business processes:</p> <ul style="list-style-type: none"> • <i>AP01 – Appeal / Application Submission</i> • <i>AP02 – Appeal proceeding process</i> • <i>AP03 – Appeal Notice / Order Generation</i> • <i>AP04 – Appeal Rectification / revision processing</i> • <i>AP05 – Record maintenance</i> • <i>AP06 – Legal Case Management</i> • <i>AP07 – Insolvency Management</i> <p>The System MUST provide complete workflow and case management files for appeals, disputes, reviews and other legal proceeding, at multiple levels with standard steps for processing, including but not limited to submit online memorandum for appeal, review or application for reference, re-certifications, check validity and eligibility of the applications, based on predefined criteria at the time of submission, etc. MUST link the appeal</p>
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	<p>application with the unique case number (e.g. assessment case number / penalty order / cancellation order number, etc.) against which the remedy is sought. MUST allow logging (entry) of a dispute (objection or appeal) manually. MUST allow the ANAF staff members to post comments on ground of appeal if directed by the appellate authority. MUST recognize an objection to the whole or a part of an audit assessment. MUST interface with the collection functions to monitor for collection the part that is not on dispute, while the part in dispute is held in abeyance while the objection is processed. MUST route a case through a manager to an authorized tax office for processing. MUST acknowledge concerned authorities about the appeals. MUST collect in the case folder the supporting administrative documents regarding the tax in dispute, the scheduled hearing dates for the cases on appeal. MUST provide a document upload function to the taxpayer, to load the documents required by the courts to be handed over to ANAF. MUST trace the disputed administrative document from its issue date until the final solution regarding the tax obligations. MUST generate notices / orders in predefined formats with inputs from the assessing authority, including a summary of the appeal case decision, history of the cause, legal clauses used in the final decision. MUST publish on ANAF's portal the resolutions without any particular reference to the taxpayer. MUST provide the taxpayer with a version of the decision without any personal information regarding the decision makers, via the WebSpace. MUST record information in the case file on appeal rectification and revisions processing by the courts. MUST maintain records regarding the appeals filled in courts in Romania. MUST provide complete workflow for the legal cases processing, including but not limited to preparation of the case folder, review of the case folder, capture of the judgment note, interface online with the court communication system. MUST provide complete workflow to check validity and eligibility of the applications, manage cases for disputes, linking of the case folder with the case from the court, joining and disjoining of cases, notifications. MUST provide complete workflow for manual and automatic case assignment to the reviewer and via a manager to the authorized legal advisers, notifications, resolutions and comments. MUST provide complete workflow for tracking a disputed administrative document online by both parties for appeals. MUST extract and exchange data with other institutions, as described in informational Annex 4. Legacy Systems for Integration, section "External Systems and Interfaces". MUST provide</p>
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	workflow for the processing of the insolvency cases, with all the duly legal communication with taxpayer, creditors, authorities, public registers, and courts.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box":		
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Bidder's indication of what functional requirements will be implemented via to-be-developed extensions to the RMS product (and/or underlying COTS products) or other custom development:		
Bidder's cross-references to supporting materials in the Technical Bid:		

<p>Tech. Require. No. 2.12</p>	<p>Revenue Accounting (AC) – MUST support the following business process:</p> <ul style="list-style-type: none"> • <i>AC01 – Revenue Accounting</i> <p>The System MUST provide complete workflow for Accounting and General Ledger, including but not limited to accounting of the voluntary payments, calculation and charging of interest on late paid amounts, accounting of reimbursable amounts, accounting of the offsetting and deductions of taxpayers liabilities, recording of the deferred and extended taxpayer liabilities, imposed freezing accounts, accounting treatment, reversals, etc. (See Informational Annex 2.) MUST perform budgetary accounting in accordance with the Romanian Ministry of Public Finances requirements. MUST provide reporting, collection, periodic reports, MIS reporting, automatic and manual queries. MUST provide complete workflow for submission of accounts, manual generation of accounting notes, accounting warranties and garnishments, consolidated balance sheet for all levels of detail, management of the accounting information, changes in</p>
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	the taxpayer status and period end reconciliations.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box":		
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Bidder's cross-references to supporting materials in the Technical Bid:		

<p>Tech. Require. No. 2.13</p>	<p>Revenue Risk Analysis (RM) – MUST support the following business processes:</p> <ul style="list-style-type: none"> • <i>RA01 – Risk Identification</i> • <i>RA02 – Risk Analysis</i> • <i>RA03 – Risk Prioritization</i> • <i>RA04 – Rating and Selection of Risky Taxpayers</i> • <i>RA05 – Risk Evaluation Reporting</i> • <i>RA06 – Rule Engine</i> • <i>RA07 – Risk Management</i> • <i>RA08 – Managing Risk Indicators</i> <p>The System MUST provide advanced analytics and business intelligence to select from multiple data sources (both internal and external to ANAF) information about risk factors associated with the collection of the fiscal revenue, trends and patterns in taxpayers behavior related</p>
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to their returns, payments and discrepancies in their fiscal activity. MUST create and maintain a risk factors database, populated with data extracted from ANAF operational databases (OLTP), internal and other external sources. MUST provide at least one working fiscal risk model. MUST provide data mining functionality. MUST integrate with the Data Warehouse, to process data from data marts dedicated to risk analysis, risk management and risk monitoring. MUST integrate with the Management Information System (MIS) to process reports for risk analysis, selection and planning. MUST maintain rule-based mass data collection, management and analysis using data from the data warehouse. MUST provide custom designed rules and flags to be specified and built into the System to highlight risk areas and sort data into risk and other specific components. MUST provide a graphical user interface (GUI) with an interactive dashboard for the tax officers, with flexible data views, query builder with drag and drop, sample, drill, pivot and filter directly the data to be analyzed. MUST provide templates, timers, risk registry, risk indicators and risk parameters for risk indicators. MUST provide a complete workflow to churn data to determine the value of the risk indicators for individuals, companies or groups. MUST provide manual and rules-based ad-hoc query, sampling and drilling. MUST create and maintain parameterizable risk profiles for each taxpayer, store the values of the risk indicators in a risk indicators database and calculate a dynamic risk score for each taxpayer. MUST analyze the risk associated to the individuals using a comparative balance of the amounts spent by each individual, based on the information from the ANAF internal databases (like PATRIMVEN), information from the financial institutions (e.g. lists of bank transfers, etc.), information from open sources, versus the income declared by the individual, for a certain fiscal period of time. MUST create risk profiles on risk indicators, using a combination of matching techniques such as wildcards, thesaurus, calculations and formulas (e.g. economic size of the taxpayer, profit and VAT refund claims, etc.), stored in a database with risks treatments modeled with user-defined parameters. MUST store the risk calculation, the rules and the results of the risk assessments in the risk indicators database. MUST flag inconsistencies found in the data to be analyzed (if any). MUST provide automatic risk treatment recommendation, manual selection of the risk treatment for a taxpayer or a group of taxpayers, establish a hierarchy of risks, and build risk maps, recommendations of risk treatment strategies using a models library. MUST provide capabilities to define risk

	<p>plans, risk limits, risk score, KPIs, taxpayer segment risk models, random selection of taxpayers for risk analysis, score-based confidence factors regarding the revenue collection risks, risk evaluation reporting, and management of the risk reports within the Case Management system. MUST integrate with Revenue Enforcement (RE), Anti-Fraud (AF), Taxpayer Audit (TA) – including the High Net worth Individuals Audit, and other functions that use risk analysis. MUST “push” reports related to the accuracy of the risk information collected and processed, based on user defined Key performance Indicators (KPI’s), in the Case Management System. MUST provide workflow for continuous risk management at least with the following steps: risk identification, risk assessment and prioritization, analysis of the compliance behavior causes. MUST provide predictive risk analysis.</p>		
Bidder’s confirmation of requirement:		<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
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Bidder’s cross-references to supporting materials in the Technical Bid:			

Tech. Require. No. 2.14	<p>Internal Audit (IA) – MUST support the following business processes:</p> <ul style="list-style-type: none"> • <i>IA01 – Internal Audit Planning</i> • <i>IA02 – Making Audit Mission</i>
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	<ul style="list-style-type: none"> • <i>IA03 – Tracking and Reporting the Implementation of Recommendations</i> <p>The System MUST facilitate the creation of a 3-5 year rolling strategic plan for auditing ANAF's internal systems and business processes (department-by-department), with tactical 1 year audit plans. MUST provide the necessary alerts after completion of 3 years of audit activity. MUST integrate the risk analysis results in the audit plan, at least annual deficiencies, changes in the fiscal code, and information in the risk register. MUST prevent multiple audit activities, by synchronizing the common ANAF activities in Internal Audit, Internal Control, etc. in a common plan. MUST allow to manual highlight other entities (e.g. Court of Accounts) control missions in an entity / business unit. MUST provide preparation, referral and approval workflow for the annual internal audit plan. MUST generate individual work plans per upcoming audit cycle, both online and offline. MUST manage the audit missions, in the Case Management System, with control reports, reminders of the audit cycles, electronic workflow and checklists, audit candidates, audit reports, scheduler, document management, access to historic information, log of activities, management of the time budget, follow up on the implementation of the audit recommendations, etc. MUST integrate with the risk analysis and the Document Management System.</p>	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box":		
Bidder's cross-references to supporting materials in the Technical Bid:		
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box" together with configuration tables or rules tables:		
Bidder's cross-references to supporting materials in the Technical Bid:		
Bidder's indication of what functional requirements will be implemented via to-be-developed extensions to the RMS product (and/or underlying COTS products) or other custom development:		

Bidder's cross-references to supporting materials in the Technical Bid:

<p>Tech. Require. No. 2.15</p>	<p>Internal Control (IC) – MUST support the following business processes:</p> <ul style="list-style-type: none">• <i>IC01 – Resource Availability</i>• <i>IC02 – Resource Usage</i>• <i>IC03 – Work Plan Execution</i>• <i>IC04 – Alerts - General</i>• <i>IC05 – Alerts Related to Taxpayer Services</i>• <i>IC06 – Alerts Related to Taxpayer Registration</i>• <i>IC07 – Alerts Related to Returns Processing</i>• <i>IC08 – Alerts Related to Taxpayer Records</i>• <i>IC09 – Alerts Related to Enforcement</i>• <i>IC10 – Alerts Related to Tax Audit</i>• <i>IC11 – Alerts Related to Appeals</i>• <i>IC12 – Alerts Related to Fiscal Information</i>• <i>IC13 – Alerts Related to Antifraud Function</i> <p>The System MUST plan and implement the internal control for business unit and individual tax officer, with adherence to the legal norms. MUST plan the work program, including resource utilization, time management, and calendar. MUST support resource allocation, based on the available resources, with skills, specialization, seniority and availability, against the risks to be addressed with internal control mission and the estimated workload. MUST define, maintain and execute integrated work plans for Internal Control. MUST collect, store, log, filter and drill alerts about the activity of all the other departments and System components, like but not limited to taxpayer services, taxpayer registration, returns processing, management of the taxpayer records, enforcement, tax audit, appeals, management of the fiscal information, and anti-fraud. MUST verify process compliance.</p>
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Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box":		
Bidder's cross-references to supporting materials in the Technical Bid:		
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box" together with configuration tables or rules tables:		
Bidder's cross-references to supporting materials in the Technical Bid:		
Bidder's indication of what functional requirements will be implemented via to-be-developed extensions to the RMS product (and/or underlying COTS products) or other custom development:		
Bidder's cross-references to supporting materials in the Technical Bid:		

<p>Tech. Require. No. 2.16</p>	<p>Management Information / Decision Support (REP) – MUST provide the following tools:</p> <ul style="list-style-type: none"> • <i>MIS 01 – Report Engine</i> • <i>MIS 02 – Decision Support System (DSS)</i> • <i>MIS 03 – Executive Information Subsystem (EIS)</i> <p>The System MUST provide reporting and KPI measurements. MUST provide data marts and MIS databases, populated with information copied from the production databases (OLTP). MUST integrate with the Revenue Risk Analysis (RM) and Anti-Fraud / Criminal Investigation (FR) functional modules, for functions like data analysis, data analytics and risk scoring. MUST include a complete documented Data Dictionary for the MIS databases and data marts. MUST provide functions for administration of the MIS, MIS databases management, back-up and restore of the data, analysis of the legacy data retained for 10 or 20 years historical periods, query by example (QBE), data formatting, data filtering, report generator, MIS scheduler for the MIS jobs, reports scheduler, report formatting, report editor, report dash board, report dissemination, report posting,</p>
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	secure sensitive reports, report data stamp. MUST support multiple data marts for decision support.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box":		
Bidder's cross-references to supporting materials in the Technical Bid:		
Bidder's indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) "out-of-the box" together with configuration tables or rules tables:		
Bidder's cross-references to supporting materials in the Technical Bid:		
Bidder's indication of what functional requirements will be implemented via to-be-developed extensions to the RMS product (and/or underlying COTS products) or other custom development:		
Bidder's cross-references to supporting materials in the Technical Bid:		

Tech. Require. No. 2.17	Taxpayer Services Interface (TS) – MUST provide and integrate the following taxpayer services tools: <ul style="list-style-type: none"> • <i>Call Center</i> • <i>Automatic Call Distribution</i> • <i>Interactive Voice Response Systems</i> • <i>Computer Telephone Integration</i> • <i>Call Logger</i> • <i>Call Handler</i> • <i>SMS Gateway</i> • <i>Fax Gateway</i> • <i>E-Mail Gateway</i> 	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's indication of what functional requirements will be implemented with the existing		

RMS product (and/or underlying COTS products) “out-of-the box”:
Bidder’s cross-references to supporting materials in the Technical Bid:
Bidder’s indication of what functional requirements will be implemented with the existing RMS product (and/or underlying COTS products) “out-of-the box” together with configuration tables or rules tables:
Bidder’s cross-references to supporting materials in the Technical Bid:
Bidder’s indication of what functional requirements will be implemented via to-be-developed extensions to the RMS product (and/or underlying COTS products) or other custom development:
Bidder’s cross-references to supporting materials in the Technical Bid:

3 - General and Non-Functional Requirements

TR 3.1 - Software Architecture

<p>Tech. Require. No. 3.1.1</p>	<p><u>Components:</u> The System MUST include the following components/functionalities (including, as appropriate, complete libraries, up-to-date versions, and paid, up-to-date licenses). Each component must provide its own interface (and tool set), to allow configuration, integration and customization. These components must be fully integrated in the sense that any element of any component can be accessed by another element of any other component and that data are captured and stored once and available system-wide – within the relevant parameters of security and business process rules.</p> <ul style="list-style-type: none"> • <i>DOCUMENT MANAGEMENT SYSTEM.</i> • <i>BUSINESS INTELLIGENCE.</i> • <i>ENTERPRISE REPORTING ENGINE.</i> • <i>WORKFLOW ENGINE.</i> • <i>RULES ENGINE.</i> • <i>FORMS MANAGEMENT.</i> • <i>ON-LINE HELP</i> (on-line documentation, chat, wiki, etc.). • <i>DISTANCE LEARNING.</i>
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	<ul style="list-style-type: none"> • <i>INTRANET PORTAL.</i> • <i>INTERNET PORTAL.</i> • <i>ON-LINE AUCTION.</i> 	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.1.2	<p><u>Software Infrastructure Elements:</u> The System MUST include the following software infrastructure elements/functionalities (including, as appropriate, complete libraries, up-to-date versions, and paid, up-to-date licenses). Each element must provide its own interface (and tool set), to allow configuration, integration and customization.</p> <ul style="list-style-type: none"> • <i>RELATIONAL DATABASE MANAGEMENT SYSTEM (RDBMS), INCLUDING ON-LINE ANALYTIC PROCESSING (OLTP), DATA WAREHOUSE, and ELECTRONIC ARCHIVE.</i> • <i>APPLICATION SERVER.</i> • <i>IDENTITY MANAGEMENT AND ACCESS MANAGEMENT.</i> • <i>CLUSTERING AND VIRTUALIZATION.</i> • <i>ENTERPRISE SERVICE BUS.</i> • <i>MANAGEMENT INFORMATION SYSTEM.</i> • <i>CUSTOMER RELATIONSHIP MANAGEMENT AND INTERACTIVE VOICE RECOGNITION (CRM-IVR).</i> • <i>MASSIVE PRINTING UNIT INTERFACE.</i> 	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.1.3	<p><u>Technical Management Tools:</u> The System MUST include the following technical management tools/functionalities (including, as appropriate, complete libraries, up-to-date versions, and paid, up-to-date licenses). Each tool must</p>
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	<p>provide its own interface, to allow configuration, integration and customization.</p> <ul style="list-style-type: none"> • <i>REQUIREMENTS MANAGEMENT AND DEFINITION.</i> • <i>SOFTWARE RELEASE MANAGEMENT.</i> • <i>INCIDENT AND PROBLEM MANAGEMENT.</i> • <i>FUNCTIONAL AND PERFORMANCE TESTING.</i> • <i>INTEGRATED DEVELOPMENT ENVIRONMENT.</i> • <i>BUSINESS PROCESS MANAGEMENT SUITE.</i> • <i>PROGRAMMING LANGUAGES COMPILERS AND/OR INTERPRETERS USED IN THE DEVELOPMENT OF THE RMS PRODUCT/S.</i> • <i>LIBRARIES AND API'S USED IN THE DEVELOPMENT OF THE RMS.</i> • <i>DATA MIGRATION (I.E., DATA EXTRACTION, DATA FILTERING, DATA CONVERSION, OTHER DATA PREPARATION STEPS FOR THE TEST AND PRODUCTION DATA)</i>
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply <input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:	
Bidder's cross-references to supporting materials in Technical Bid:	

Tech. Require. No. 3.1.4	SOA. The System MUST implement a Service Oriented Architecture (SOA) for all external transactions and all inter-component transactions.
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply <input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:	
Bidder's cross-references to supporting materials in Technical Bid:	

Tech. Require. No.	ICT Platform Compatibility. The System MUST reliably and effectively run on the ICT platform technologies of
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3.2	ANAF's Test and Development Platform (See Informational Annex 3 for more details).	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.3	<u>Language Support.</u> The System MUST handle multi-byte character sets – specifically: Unicode Latin Extended A and B, UTF-8, and UTF-16 in display in at least the data and document management functions, rules and workflow specifications, system audit, system security, and on-line help. Case-sensitive sorting must conform to the standards for the Romanian Language (see DEX “Explicative Dictionary of the Romanian Language”). All systems documentation MUST be provided in digital revisable copies, PDF ready-to-print copies, and hard copies. User manuals MUST be provided in the Romanian and English Languages. All other system and implementation documentation MUST be provided in at least the English Language.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.4.1	<i>DOCUMENT MANAGEMENT SYSTEM.</i> MUST exchange and manage documents received from and sent to taxpayers. MUST exchange and manage documents transmitted between functional modules as well as with the main software components/elements (e.g., e-mail, document repositories, databases). MUST map and insert metadata in any digital document. MUST create templates for common digital documents and assign metadata sets for each template. MUST manage a document's metadata in accordance with specified rules. MUST provide an integrated document storage facility. MUST provide the capacity to create digital documents and to create them from scanned images, including imaging processing. MUST provide a personal workspace, where draft documents can reside until they are either deleted or registered as digital documents by the user.	
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	MUST create and manage multiple versions of digital documents. MUST provide an integrated workflow engine (including an editor for creating rules) or be integrated with the <i>WORKFLOW ENGINE</i> (specified below). MUST be integrated with the <i>BUSINESS PROCESS MANAGEMENT SUITE</i>	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.4.2	<i>BUSINESS INTELLIGENCE</i> . MUST handle data from multiple databases. MUST provide dashboards and data visualization facilities. MUST provide for self-service of selection, analysis and presentation functions. MUST allow presentation on mobile devices (i.e., tablets, smart phones, etc.), in addition to conventional desktop/laptop devices. MUST provide enterprise search, balanced scorecard, predictive analytics, forecasting, decision-support, data mining and online analytical processing, functions. MUST provide for configurable display design, including timeline, RSS feed features, design templates, scorecard wizards, and key performance indicator (KPI) templates. MUST integrate with the <i>ENTERPRISE REPORTING ENGINE</i> . MUST utilize the overall System Security facilities.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.4.3	<i>ENTERPRISE REPORTING ENGINE</i> . MUST generate reports from multiple data sources (e.g., databases, flat files, .XLS, or similar) to multiple document formats (e.g., .DOC, .PDF, .CSV, etc.) using predefined or customized report templates. MUST generate and edit report templates. MUST support data consolidation from RMS platform databases and other data sources (e.g., ERP, BI, Analytics, and Data Warehouse) using standard database interfaces and protocols (e.g., ODBC, OLEDB, JDBC, etc.). MUST provide concurrent users simultaneous view of the same records, documentation, and/or template. MUST provide role-based access control at	
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	the operation level. MUST control for admissible client applications before allowing such application to use the <i>ENTERPRISE REPORTING ENGINE</i> capabilities.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.4.4	<p><i>WORKFLOW ENGINE</i>. The System MUST use the <i>WORKFLOW ENGINE</i> to execute all business process workflows. The <i>WORKFLOW ENGINE</i> MUST integrate with the RMS application. The RMS application MUST create and manage the business process workflows. The <i>WORKFLOW ENGINE</i> MUST provide user and administrative control over the execution of standard and custom workflows, without limitation regarding the number of workflows and steps in the workflows. The <i>WORKFLOW ENGINE</i> MUST provide permissions to users and groups, so that they may re-assign tasks/activities/actions in a workflow under the control of the system administrator. The <i>WORKFLOW ENGINE</i> MUST allow a user to check status of own-tasks, to suspend and resume a task for a determined period of time, and to redirect a task to another user. The <i>WORKFLOW ENGINE</i> MUST provide reporting and notification functions covering workload and exceptions (e.g., tasks suspended, tasks delayed beyond norm for each task, tasks approaching the statutory 30 day limit, etc.). The <i>WORKFLOW ENGINE</i> MUST trigger workflows automatically based on appropriate events, provide conditional and parallel workflow execution, prioritize workflows in the queues, and track the entire workflow process. MUST manage an unlimited number of versions of the same workflow each with specific time limits. MUST utilize the overall System Security facilities.</p>	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No.	<i>RULES ENGINE</i> . MUST manage the execution of all business process workflows. The <i>RULES ENGINE</i> MUST integrate with
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3.4.5	<p>the RMS application. The <i>RULES ENGINE</i> MUST create and manage the business rules for workflow execution and reporting. The <i>RULES ENGINE</i> MUST recognize and organize textual statements of a business rule (or groups of rules) into a repository with associated metadata, reports, and guidance for maintenance and management of the rule/rules. The <i>RULES ENGINE</i> repository MUST provide a structured, hierarchical view of the rules. The <i>RULES ENGINE</i> MUST import and export rules, statements, metadata and associated information in a standard format (e.g., Semantics of Business Vocabulary and Business Rules (SBVR), Production Rule Representation (PRR), etc.). The <i>RULES ENGINE</i> MUST provide a structured rules language and provide patterns for rules that help the business user and/or administrator create new rules. MUST manage an unlimited number of versions of the same rule each with specific time limits. MUST utilize the overall System Security facilities.</p>		
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply	
Bidder's technical reasons supporting compliance/non-compliance:			
Bidder's cross-references to supporting materials in Technical Bid:			

Tech. Require. No. 3.4.6	<p><i>FORMS MANAGEMENT</i>. MUST allow administrators to create, edit, import, export forms, XML and XSLD schemas and bind the forms and XML schemas together. MUST support at least Adobe .PDF formats and XML compatible layout schemas. MUST manage multiple versions of the same form with specific time limits. MUST work with digital signatures. MUST allow on-line and off-line interaction with the forms. The RMS application MUST integrate the forms with the functional modules using standard web-service protocols (e.g., WSLD, SOAP, HTTP, ADO, JDBC). The <i>FORMS MANAGEMENT</i> MUST store and archive unlimited number of digital forms. The <i>FORMS MANAGEMENT</i> MUST utilize the overall System Security facilities. The electronic forms generated by the <i>FORMS MANAGEMENT</i> MUST support local settings for the Romanian, Hungarian, German and English Languages. The language of the user interface within the electronic forms MUST be at least Romanian and English. The electronic forms must correct misuse of non-ASCII special characters in Romanian, Hungarian, and German.</p>		
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply	

Bidder's technical reasons supporting compliance/non-compliance:
Bidder's cross-references to supporting materials in Technical Bid:

Tech. Require. No. 3.4.7	<i>ON-LINE HELP</i> (on-line documentation, chat, wiki, etc.). MUST search and index all articles (e.g., HTML pages, etc.) using keywords and highlight results in the retrieved articles. MUST integrate with Internet Portal and Intranet Portal and provide "tool tips" (i.e., context-based guidance). MUST allow video tutorials to be embedded in the help articles. MUST allow user to export articles as .PDF documents. MUST monitor and report user query statistics. MUST provide on-line chat help desk functionality. MUST allow users to select large display font sizes. The on-line help articles and user interface must be selectable between the Romanian and English Languages (with full support for the Romanian character set).	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.4.8	<i>DISTANCE LEARNING</i> . MUST administer the full lifecycle of training (planning, curricula, registration, attendance, testing, evaluation, and trainee feedback, etc.). MUST deliver through Computer Base Training (CBT), Instructor Lead Training (ILT) classroom, and virtual classroom channels. MUST provide individualized access to trainee profile, job role, training track (past and future), class schedule, class materials, class enrollment and class access. MUST utilize the overall System Security facilities. MUST provide training management control over course definition, curricula, mapping of job role and courses, class schedule, training resource availability (including trainers, classrooms, pedagogical equipment, inventory of printed manuals, and consumables, etc.). MUST provide training management monitoring of trainee evaluation and trainee compliance testing, class evaluation, and course evaluation. MUST provide capacity for virtual and distance classes (i.e., multimedia streaming, voice and video conferencing, desktop sharing/remote control of the trainee's workstations). MUST
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	catalog training content for classrooms and CBT. MUST provide search and selection of training content from the catalog based on trainee profile, job role, topics of interest, and schedule. MUST track and notify trainees and training administrators regarding compulsory courses and test base on the job role. MUST upload and download CBT. MUST provide and manage CBT using the SCORM 2004 international standard (or equivalent standard). MUST provide a web-interface and the option to download and run the CBT on the trainee's workstation. MUST provide an user interface in the Romanian and English Languages.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.4.9	<p><i>INTRANET PORTAL.</i> MUST provide an enrollment function that can interoperate with ANAF's existing IBM Tivoli Identity Manager and IBM Tivoli Access Manager systems and integrate with the <i>IDENTITY MANAGEMENT AND ACCESS MANAGEMENT</i>. MUST provide a user profile editing and update function to establish and maintain details about the internal user (e.g., mail stop, extension number, access privileges for the business applications) that provide self-service and supervisory control functions. MUST utilize the overall System Security facilities. MUST provide controlled access to all RMS modules, software components, software elements and system management tools. MUST provide a visual user interface in the Romanian and English Language. MUST present personalized access points to the authorized business applications. MUST present information of general interest to ANAF personnel (e.g., news, updates, broadcast internal communication, etc.). MUST present user-specific information (e.g., task lists, late or delayed tasks, notifications, etc.). During the analysis and development stages, the Intranet Portal MUST provide an indication of what business applications are running on the production system and what business application are running on the test/training system.</p>	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		

Bidder's cross-references to supporting materials in Technical Bid:

<p>Tech. Require. No. 3.4.10</p>	<p><i>INTERNET PORTAL.</i> MUST provide an enrollment function that can interoperate with ANAF's existing IBM Tivoli Identity Manager and IBM Tivoli Access Manager systems and integrate with the <i>IDENTITY MANAGEMENT AND ACCESS MANAGEMENT</i>. MUST provide a user profile editing and update function to establish and maintain details about the external user (taxpayer register number, name of taxpayer/firm, addresses, contact information, etc.) that provide self-service and supervisory control functions. MUST provide controlled taxpayer-specific access to specific taxpayer services (inquiry, registration, returns filing, taxpayer account, appeals and complaints, on-line help, on-line training, chat, selection of SMS versus e-mail communications channels, etc.). MUST present taxpayer personalized access points to the authorized on-line services. MUST present information of general interest to taxpayer (e.g., news, updates, broadcast external communication, etc.). MUST present taxpayer-specific information (e.g., taxpayer specific documents released by ANAF, notifications, access logs, etc.). MUST utilize ANAF's Internet security system. (See Informational Annex 4 for details.) MUST provide a visual user interface in the Romanian, German, Hungarian and English Languages.</p>	
<p>Bidder's confirmation of requirement:</p>	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
<p>Bidder's technical reasons supporting compliance/non-compliance:</p>		
<p>Bidder's cross-references to supporting materials in Technical Bid:</p>		

<p>Tech. Require. No. 3.4.11</p>	<p><i>ON-LINE AUCTION.</i> MUST provide functions to automate publicity and transactions with goods from enforced collection, seized goods and other categories of goods (like old ANAF equipment for disposal), over secured Internet. MUST integrate with the Taxpayer Registration, Internet Portal, Intranet Portal and Identity Management and Access Management components. MUST authenticate and log-in the participants to the on-line auctions in e-auction rooms, over the Internet and the Intranet or from auctions room located on the premises of ANAF, over the Intranet. MUST provide at least the following roles for the participants: bidders, auction president (only one participant), lead-secretary (only one</p>
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participant for the e-auction room), secretaries (at least one for each auction room), independent witnesses, and auditors. MUST authenticate the participants at least with user name, password and qualified digital certificate, in order to sign the auction documents (i.e. auction terms and conditions, consent for the processing of the personal data, auction forms, and auction session minutes) during the trade session. MUST log with certified time stamp and digital signature all the activities of the participants, in an auditable activity log and in the auction session minutes document. MUST time on all the phases and steps of the auction, locking and unlocking the processes as per the auction scenario in place. MUST implement flexible and editable parameters for the duration of all the steps of the auction, the advertising periods of time, the deadlines to enroll for an auction and pay the participation fees or the auction security bond, etc. MUST interface with Revenue Enforcement functional module and with the Document Management System, to import the information regarding the goods on sale from the auction case folder into the publicity and the transaction. MUST interface with the Revenue Enforcement functional module and with the Document Management System to export the results and the logs of the auction (i.e. all the auction documents digitally signed, transactions logs, activity logs, image and sound captures from the physical auction rooms on ANAF premises, etc.). MUST interface with the WebSpace to post information for the taxpayers enrolled or participating in e-auctions and to collect the documents uploaded by the taxpayer to enroll for the e-auctions. MUST interface with the Taxpayer Accounting functional module to check the payments made for the participation security and/or participation fee, for the payments of the adjudicated goods, etc. MUST implement auction workflows compliant with the regulations in place at least forward e-auction, for non-perishable non-perishable goods, and low value goods. MUST implement a secured mechanism to make all transactions non-reputable, with the step-by-step granularity. The Supplier MUST provide functions to manage the events that may happen during the e-auction session (i.e. presentation of the participants, participant unexpectedly leaves the auction room, technical incidents, etc.). MUST distribute notifications and documents regarding the results of the auctions, the upcoming auctions, the goods to be auctioned again at discounted starting price, etc. MUST disseminate information regarding the goods to be auctioned via a public web section in the ANAF public portal. MUST disseminate reminders to the participants enrolled in the e-auction platform via e-mail and WEB. MUST provide secured and encrypted communication sessions over the Internet for all the participants on-line (see more details in Informational Annex 4 – Online Auction).

	MUST utilize ANAF's Internet security system. (See Informational Annex 4 for details.) MUST provide a visual user interface in the Romanian and English Languages.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.5.1	<p><i>RELATIONAL DATABASE MANAGEMENT SYSTEM (RDBMS), INCLUDING ON-LINE TRANSACTIONS PROCESSING (OLTP).</i> MUST implement the entity relation model with relational or object-relational technology. MUST provide at least one of SQL:2011 or ISO/IEC 9075:2011 or noSQL query languages. MUST provide programmatic interfaces for all the programming languages used in the RMS applications. MUST provide standard database interfaces and protocols – at least one of ODBC, OLEDB, JDBC, JSON, or API interfaces. MUST provide JAVA and/or Microsoft .Net application development platforms. MUST provide an application development environment with a graphical integrated development environment (IDE) from the RDBMS manufacture or using open source technologies (e.g., Eclipse). MUST provide high-scalability, high-availability, disaster-recovery function either built-in or products from the RDBMS manufacture. MUST provide adjustable multi-level query optimizer. MUST provide parallel query processing (i.e., to process multiple table partitions simultaneously). MUST point-in-time recovery (i.e., recovery to a specified moment in time). MUST provide on-line and off-line back-up functionality. MUST provide data encryption within a table (i.e., column-based data encryption). MUST provide row-level security functions. MUST provide native support for multi-byte character set – specifically: Unicode Latin Extended A and B, UTF-8, and UTF-16. MUST provide selectable, multi-level audit trails. MUST provide database partitioning. MUST manage databases of at least 500 (five hundred) TB.</p>	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.5.2	<p><i>DATA WAREHOUSE.</i> MUST integrate with the <i>RELATIONAL DATABASE MANAGEMENT SYSTEM (RDBMS)</i>, <i>ON-LINE TRANSACTIONS PROCESSING (OLTP)</i>, and <i>BUSINESS INTELLIGENCE</i>. MUST acquire, organize, analyze, ingest, and present data. MUST provide Analytics 3.0 standards in the domains of deeper analysis, different types of data, and operational elements incorporated with design patterns (e.g., dashboards and scorecards). MUST handle structured, semi-structured, and unstructured data with the data types, including master and reference data, transactional data, machine-generated data, social media data, text, image, video and audio. MUST provide data acquisition from DBMS, flat files, NoSQL files, DMP files, etc. MUST provide data organization with at least ETL/ELT rules. MUST analyze data with at least Open Data Sets (ODS), warehouse, graph model, in database analysis, in-memory database processing. MUST provide data decision functions for: score cards, dashboards, query reporting, real-time decisions, CPM, BI, social applications, text analytics and search, advanced analytics, and interactive discovery. MUST provide DBA productivity tools, monitoring features, parallel utilities, robust query optimizer, locking schemes, security methodology, and remote maintenance capabilities. MUST provide data integrity, back-up and recovery functions, with ability to restore databases at any point in time, to ensure data integrity Write Data to Disaster Recovery after data is committed at Primary (performance at the Primary must not be interrupted by data replication at the Disaster Recovery / Business Continuity Sites). MUST interoperate with ANAF's existing DBMS system software (i.e., Oracle 8, 9, 10i, 11g, IBM DB2, Microsoft SQL Server, Lotus Notes and Domino). MUST provide multiple data marts (to segregate risk management, fiscal audit and internal control functions from the main data stores).</p>		
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply	
Bidder's technical reasons supporting compliance/non-compliance:			
Bidder's cross-references to supporting materials in Technical Bid:			

Tech. Require. No. 3.5.3	<p><i>ELECTRONIC ARCHIVE.</i> MUST preserve the collection of ANAF's signed digital documents and other artifacts (unsigned documents, messages, transactions logs, scanned images, presentations, new feeds, press releases, system</p>
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	<p>images, etc., etc.,). MUST monitor and insure the integrity of digital documents and artifacts during day-in-and-day-out operations. MUST manage the physical security of the digital documents and artifacts. MUST facilitate the discovery information about the archived digital documents and artifacts and enforce access control. MUST manage digital objects made up of multiple components, versions/generations, and files. MUST maintain relationship between digital objects with multiple components to ensure that the constituent parts are delivered in the proper order. MUST maintain the reference, the provenience, the context and fixity information required to preserve the integrity of the digital object. MUST provide an open, extensible and standard method of packaging metadata for digital objects, including at least Metadata Encoding and Transmission Standard (METS). MUST allow new versions of descriptive metadata alongside older versions of metadata attached to a digital object. MUST run continuously with no scheduled downtime. MUST provide remote administration using secure and unsecure communication protocols. MUST provide a workflow for digital document and artifact registration (or utilize the <i>WORKFLOW ENGINE</i>). MUST provide search-driven structured and dynamic navigation and filtering. MUST allow subsets of documents of search results to be selected for downloading.</p>	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.5.4	<p><i>APPLICATION SERVER</i>. MUST deploy applications developed with Java or Microsoft .Net application frameworks. MUST integrate with the <i>RELATIONAL DATABASE MANAGEMENT SYSTEM (RDBMS)</i>, <i>DATA WAREHOUSE</i>, <i>CLUSTERING AND VIRTUALIZATION</i>, and <i>ENTERPRISE SERVICE BUS</i>, as well as the RMS functional modules. MUST be accessible via an Application Programmer Interface (API) defined by the <i>APPLICATION SERVER</i> itself. MUST provide native functionality for clustering, fail-over, and load-balancing. MUST implement either Java Platform Enterprise Edition or Microsoft .Net Framework for applications. MUST serve web applications and services via standard interfaces (e.g., RMI, EJD, JMS, SOAP, ASP.NET, COM+, WCF). MUST provide all necessary libraries, scripting languages and interpreters, and APIs for the RMS functional modules and</p>
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	the above named software components. MUST provide application services for 25,000 concurrent users.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

<p>Tech. Require. No. 3.5.5</p>	<p><i>IDENTITY MANAGEMENT AND ACCESS MANAGEMENT.</i> MUST provide the management of the individual principals, of their identification, authentication and authorization, as well as of their access privileges across the IT systems and applications of ANAF, within the enterprise architecture boundaries. MUST manage the identification, authentication and authorization information that defines the operations an entity (user) can perform in the context of any specific application (part of the RMS system) at any point in time. MUST provide the components of the identity management system for the RMS system, including (but not limited to): functionalities for internal directory services, meta-directory and federation services, password and alternative credentials lifecycle management, agent less single sign-on services. MUST provide consolidated dynamic role- and attribute-based authorization services for the proposed RMS application modules and to existing NAFA applications, as well as to the underlying Web-Services, APIs and IT infrastructure components. MUST provide ongoing governance for the identity management process itself, including of the creation, initial provisioning, subsequent changes and de-provisioning of the identity profiles and of the resource access entitlements granted to the users. MUST provide a core component providing an internal user registry able to hold and operate with detailed information sets for more than 5 million external users and for up to 50,000 internal and extranet users. MUST provide standards-based directory and authorization services with support for high concurrency environments (hundreds of thousands of concurrent requests) and with a rich set of identity management interoperability focused features. MUST provide interfaces and methods to implement both single-factor authentication (e.g. user name and password) and multi—factor authentication (e.g. user name and any of: password, digital certificate/token or one-time password code/token). MUST provide full support for the use of the digital signatures as well as for the concurrent connection to more than one back-end (internal and/or third party) certification and/or validation authority at a time.</p>
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	<p>MUST provide support for digital certificates, at a minimum from: the ones issued by a Certification Service Provider on the list of EU Trusted Lists of Certification Services (available on https://ec.europa.eu/information-society/policy/esignature/trusted-list/), or the ones from a Qualified Certificate Service Providers registered in Romania (the list is available on: http://www.mcsi.ro/Minister/Domenii-de-activitate-ale-MCSI/Tehnologia-Informatiei/Servicii-electronice/Semnatura-electronica/ROMANIATrustedList-v7-PDF). MUST support centralized administration, via central administrator roles, as well as the delegation of authority functions for local administrators and supervisors. MUST support the interchange of the identity related information between two or more identity domains via the Security Assertion Markup Language (SAML 1.0, 1.1 and 2.0) OpenID and WS-Trust protocols. MUST enable the use of delegated authorization in the ANAF applications via OAuth (1.0 and 2.0) and WS-Trust protocols and enable the use of standards-based machine-readable fine-grained resource access policies via the eXtensible Access Control Markup Language (XACML 2.0 and 3.0) protocols. MUST support and at least substantially implement the core principles of the following international standards specific for identity and access management: ISO/IEC 24760-1:2011 and ISO/IEC 24760-2:2015 Framework for Identity Management; ISO/IEC 29100 Privacy Framework, ISO/IEC 29101 Privacy Architecture; ISO/IEC 29115:2013 Entity Authentication Assurance. MUST run at least on any of the following operating system platforms (with reference to the versions respectively supported at the time of the offering and for the duration of the contract): Unix (multivendor), Linux (multivendor) or Microsoft Windows.</p>	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.5.6	<i>CLUSTERING AND VIRTUALIZATION.</i> MUST deploy images of the software stack (e.g., operating system, RDBMS, application server, business applications) over two or more physical servers in a High Availability and Load Balancing configuration, separating the components using virtual machines. MUST integrate with the software stack used by the RMS, including all components in a fully virtualized
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environment.		
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.5.7	<p><i>ENTERPRISE SERVICE BUS.</i> MUST implement Service Oriented Architecture (SOA) communications between the software components and software elements. MUST fully integrate with the software stack (e.g., operating system, RDBMS, application server, business applications). MUST implement interfaces for applications, software components and software elements based on the following standards: Java, BPEL, SOAP, RNI, REST, JNI, and others as needed for the RMS. MUST provide functions to monitor and control routing of messages exchanged between the services integrated by the <i>ENTERPRISE SERVICE BUS</i>. MUST provide resolution containment between the communicating service components. MUST provide marshaling of redundant services in the RMS. MUST provide commodity services to the RMS components (i.e., event handling, data transformation and mapping, message and event queuing and sequencing, message security, exception handling, protocol conversion, and file transfer). MUST provide process choreography and service orchestration. MUST implement interfaces for ANAF's legacy systems, specifically: Oracle RDBMS, Oracle BPEL, IBM DB2, IBM Websphere, Lotus Notes and Domino, JBOSS, Spring, and Hibernate.</p>	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.5.8	<p><i>MANAGEMENT INFORMATION SYSTEM.</i> MUST provide timely, accurate and consistent data for management and budget decision-taking for the agency level policy decisions. MUST integrate revenue collection data with activity resource usage and cost information. MUST provide reports for budget planning, analysis and government wide reporting, based on ANAF's customized formats and EU standard formats.</p>
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<p>MUST prepare financial statements in the International Financial Reporting Standard (IFRS) formats (in accordance with DEP 2003/51/CE and other applicable legislation). MUST provide at least budget reports and statutory financial reports. MUST provide a complete audit trail. MUST provide a general ledger module, with the Romanian Chart of Accounts. MUST interface with ANAF's existing accounts payable, accounts receivable, cash management, assets, procurement, and budget planning modules. MUST interface with fiscal information in the RMS, payment information in the Treasury system (TREZOR), and taxes, duties, levies and excises in Customs systems (EMCS-RO, NCTS-RO, ECS-RO, ICS, EORI-RO, TARIC, TARIF, ROC-DPS, RO-DAI, APS-RO, and RVEDF). (See Informational Annex 4 for descriptions of ANAF's to-be Legacy Systems and interfaces.)</p>		
<p>Bidder's confirmation of requirement:</p>	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
<p>Bidder's technical reasons supporting compliance/non-compliance:</p>		
<p>Bidder's cross-references to supporting materials in Technical Bid:</p>		

<p>Tech. Require. No. 3.5.9</p>	<p><i>CUSTOMER RELATIONSHIP MANAGEMENT AND INTERACTIVE VOICE RECOGNITION (CRM-IVR).</i> MUST provide information to the ANAF taxpayer support staff regarding general topics and taxpayer specific fiscal topics, using the information from knowledge database (supported today with the application ANAFI) and the help system. MUST integrate with the tax payer register, to check the identity of caller versus the existing information about the respective taxpayer. MUST track and measure the taxpayer support staff interaction with the taxpayers using the active communication channels, for activity analysis. MUST provide interactive functions to handle the calls of the taxpayers, including taxpayer identity, taxpayer incoming phone number (caller ID), taxpayer verification (password, PIN, and other security information) via voice or dual tone multi frequency signal (DTMF). MUST interact via the following channels: voice, voice over IP, Chat, SMS, fax and e-mail. MUST integrate with the existing ANAF's Taxpayer Services Contact Center(described in Informational Annex 4). MUST integrate with the WebSpace for the chat function, available to the tax payers logged in the WebSpace to get support from ANAF specialists. MUST log all calls and capture at least the following information: caller id, date, time and duration, caller name, taxpayer support staff id and name, subject(s) of</p>
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	the call, content, call closure, call evaluation, call recording and record of all the chat sessions, for later review, quality control and trends analysis. MUST provide pre-recorded incoming call message and waiting message. MUST provide call-monitoring functions. MUST provide statistical reports regarding the calls – by topic, by categories, by period, by taxpayer support staff. MUST report on trends over time. MUST report on the activity of the tax payer support staff in detail and grouped by areas and activity type. MUST push activity statistics to the Data Warehouse and MIS.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.5.10	<p><i>MASSIVE PRINTING UNIT INTERFACE.</i> MUST provide access to the massive printing facilities of ANAF for all the applications part of the System. The Massive Printing Unit prepares for mass mailing the ANAF administrative documents (e.g. notifications, summons, fiscal notices, executive titles, deduction notices, ANAF decisions, etc.). The Massive Printing Unit distributes the administrative documents to the tax payers based on a protocol with the Romanian Post, from this single location. The receipt of the administrative documents by the taxpayer is confirmed via the postal service, based on distribution lists managed by the Massive Printing Unit. The Massive Printing Unit of ANAF consists of a printing server located in the Primary Data Center (in Bucharest), connected via Intranet to the printers (manufactured by Xerox) and the inserting equipment (manufactured by the company Kern (www.kern.ch), 2 units of Kern 686 and 1 unit of Kern 3500), located in Ramnicu Valcea, Romania. MUST handle output from the System applications in Oracle .DMP file format. MUST capture the output of the System applications at least in the following file formats: .PDF, .TXT, .CSV, .XML, Oracle, .DMP. MUST transfer the output files to the application SIAD – “<i>Sistem informatic de administrare a documentelor administrative</i>” – (IT system for the administration of the administrative documents), via simple file sharing on NFS protocol or via FTP protocol. MUST provide automatic and manual file transfers. MUST provide the administrative information about the documents to be printed, folded and inserted in envelopes for mass mailing in a structured format (e.g. format of the document to be printed, name of the document</p>
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	<p>template from the existing library of formats, destination address, distribution lists per regions, tally sheets, confirmation letters, etc.) together with the files to be printed. MUST provide the option to handle directly the printers located in the Massive Printing Unit, using virtual printer ports over the Intranet. MUST support direct printing on the existing printer drivers or using an universal virtual printing driver, supporting at least one of the following printer control languages: PCL5, PCL6 and/or Postscript. MUST provide complete mailing and formatting information for the documents printed directly (if any) on the printers of the Massive Printing Units, including the folding and inserting commands for the inserting equipment. MUST provide mailing information (if any) sorted and grouped per regions, localities, and postal codes. MUST capture the information about the administrative document delivery status (e.g. delivered to tax payer, not delivered to tax payer, posted on the ANAF public web, accepted by default, etc.) from the files in Oracle .DMP format produced by the SIAD application and update the status of the administrative document in the System.</p>	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
<p>Bidder's technical reasons supporting compliance/non-compliance:</p>		
<p>Bidder's cross-references to supporting materials in Technical Bid:</p>		

<p>Tech. Require. No.</p> <p>3.6.1</p>	<p><i>REQUIREMENTS MANAGEMENT AND DEFINITION.</i> MUST be the repository and management tool for documents, requests and change requests. MUST compile the business requirements and configuration change requests in a standardized form. MUST ensure the validation business requirements and configuration change requests with the relevant business owners and technical departments. MUST trace requirements to system functions and test cases. MUST ensure that the integrity of the requirements is preserved (i.e., all comments, changes and approvals are recorded). MUST maintain accountability of the change requests to the initiating department. MUST provide customizable standardized forms for business requests, change requests, and configuration change requests. MUST log change requests and all processing steps. MUST notify (via e-mail) stakeholders regarding events and step approvals. MUST allow an unlimited number of change requests, items, processes – each with their own workflow logic and data capture requirements. MUST provide consolidated views of the individual work-</p>
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	items, showing total effort and cost by group, team, application, or other attribute. MUST provide audit trails for all actions, approvals, and data updates. MUST provide access to authorized users via a web-based interface. MUST provide version control for application software, software components, software elements, and technical management tools (either integral to the <i>REQUIREMENTS MANAGEMENT AND DEFINITION</i> tool or by the <i>SOFTWARE RELEASE MANAGEMENT</i> tool). MUST integrate with RMS applications, software components, software elements, and technical management tools.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.6.2	<i>SOFTWARE RELEASE MANAGEMENT.</i> MUST control the acquisition, installation and testing of all new software releases. MUST provide a repository and necessary tools to manage the development and test environments (i.e., system images and virtual machines) and conduct the installation and testing processes. MUST manage the deployment of the software release into the production environment. MUST integrate with the <i>FUNCTIONAL AND PERFORMANCE TESTING</i> tools.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 3.6.3	<i>INCIDENT AND PROBLEM MANAGEMENT.</i> MUST record and log all incidents and problems arising during implementation, configuration, testing deployment, production operations and maintenance phases. MUST be accessible via secure Internet connection by the Supplier and the ANAF. MUST provide a unique ID for all incidents and problems. MUST track resolution process steps until closure, using the unique ID. MUST classify incidents as either "existing problems" (without a known root cause) or "known errors". MUST implement the Supplier's problem management process.	
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	<p>MUST register incidents and problems in a “know error” database accessible to both the Supplier and ANAF. MUST provide templates for incident and problems registration. MUST assign incident ownership, monitoring, tracking, and communication responsibilities. MUST track and report on the status of incidents and problems resolution. MUST notify the stakeholders of an incident or problem via e-mail regarding changes and overdue actions.</p>	
Bidder’s confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
<p>Bidder’s technical reasons supporting compliance/non-compliance:</p>		
<p>Bidder’s cross-references to supporting materials in Technical Bid:</p>		

<p>Tech. Require. No. 3.6.4</p>	<p><i>FUNCTIONAL AND PERFORMANCE TESTING.</i> MUST allow authorized users to define test cases for module-specific or system-wide functions, for performance testing, and for stress testing. MUST manage the performance threshold requirement detailed in the analysis and design phase. MUST automate functional and regression testing. MUST define tests by recording actual business activities using Java, .NET, HTTP, and HTTPS. MUST provide a repository for requirements, test cases, automated test scripts, and revealed defects. MUST generate reports on requirements, test cases, automated test scripts, revealed defects, release status, release coverage, etc. MUST define and control the visibility of the testing process for different groups of users. MUST manage the full cycle of performance testing (i.e., stress and load testing) for web-based applications.</p>	
Bidder’s confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
<p>Bidder’s technical reasons supporting compliance/non-compliance:</p>		
<p>Bidder’s cross-references to supporting materials in Technical Bid:</p>		

<p>Tech. Require. No. 3.6.5</p>	<p><i>INTEGRATED DEVELOPMENT ENVIRONMENT.</i> MUST integrate <i>PROGRAMMING LANGUAGES COMPILERS AND/OR INTERPRETERS USED IN THE DEVELOPMENT OF THE RMS PRODUCT/S. LIBRARIES AND API’S USED IN THE DEVELOPMENT OF THE RMS.</i> MUST provide at least Eclipse, Hibernate, Spring, Oracle JDeveloper, and generic SQL development frameworks.</p>	
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Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

<p>Tech. Require. No.</p> <p>3.6.6</p>	<p><i>BUSINESS PROCESS MANAGEMENT SUITE</i>. MUST integrate with the following software elements and components: Intranet Portal, Internet Portal, Workflow Engine, Rules Engine and Enterprise Service Bus. MUST provide integration for applications made in different technologies, based on open interfacing standards. MUST provide a process orchestration engine to coordinate all type of actors for structured and unstructured data flows. MUST provide the ability to connect mainstream, commercial of the shelf (COTS) applications. MUST support rule-driven and ad-hoc workflows, and response to human and system responses. MUST provide logs documenting the changes of the state of the coordinated resources (e.g. processes, interfaces, data workflows, etc.). MUST schedule and prioritize work in a flexible way. MUST integrate in an Integrated Development Environment, with graphical interface. MUST natively manage or integrate with enterprise content management tools (ECM) to manage documents and other type of unstructured content (e.g. graphical images, audio or video). MUST provide on-demand analytics functions on the processes and workflows managed, to improve the process model or its execution by the user. MUST provide business rules processing. MUST manage and execute rules that represent business policies. MUST provide connectivity at least via HTTP, REST, SOAP, WSDL, ODBC, JDBC and /or .NET protocols. MUST provide functions to configure deploy and administer the platform and the application artifacts, as well as versioning control. MUST provide integration with the IT security framework, at least at the level of application, user, role, group, department and function. MUST provide process monitoring and alerts for the users and the administrators regarding the processes execution. MUST support desktop, laptop and mobile end-user devices. MUST provide integration with the social media applications, at least Facebook, Google+, LinkedIn, YouTube, Instagram, other as per the case.</p>	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		

Bidder's cross-references to supporting materials in Technical Bid:

Tech. Require. No. 3.6.7	<i>PROGRAMMING LANGUAGES COMPILERS AND/OR INTERPRETERS USED IN THE DEVELOPMENT OF THE RMS PRODUCT/S. LIBRARIES AND API'S USED IN THE DEVELOPMENT OF THE RMS. MUST provide a complete set of up-to-date media, licenses and documentation for all compilers, interpreters, libraries and API necessary for customization and maintenance of the System. MUST integrate these tools in the INTEGRATED DEVELOPMENT ENVIRONMENT. MUST integrate these tools with SOFTWARE RELEASE MANAGEMENT.</i>
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply <input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:	
Bidder's cross-references to supporting materials in Technical Bid:	

Tech. Require. No. 3.6.8	<i>DATA MIGRATION. MUST provide tools for data extraction, data filtering, data cleaning, data conversion, other preparation steps for migrating the test and production data from ANAF's existing systems and databases into the RMS. MUST use the PROGRAMMING LANGUAGES COMPILERS AND/OR INTERPRETERS USED IN THE DEVELOPMENT OF THE RMS PRODUCT/S, LIBRARIES AND API'S USED IN THE DEVELOPMENT OF THE RMS. MUST upload the test and production data into the RELATIONAL DATABASE MANAGEMENT SYSTEM (RDBMS) and THE DATA WAREHOUSE</i>
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply <input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:	
Bidder's cross-references to supporting materials in Technical Bid:	

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Tech. Require. No. 4.1	MUST provide a perpetual enterprise license for the RMS product.
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Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 4.2	<p>The System MUST handle (including, as appropriate, licenses):</p> <p>The minimum number of end users per functional modules are as follows:</p> <ul style="list-style-type: none"> ○ At least 5,000 users for the <i>TAXPAYER REGISTRATION</i> functional module. ○ At least 5,000 users for the <i>RETURNS PROCESSING</i> functional module. ○ At least 5,000 users for the <i>PAYMENTS PROCESSING</i> functional module. ○ At least 5,000 users for the <i>TAXPAYER ACCOUNTS/LEDGER</i> functional module. ○ At least 5,000 users for the <i>REFUNDS PROCESSING</i> functional module. ○ At least 5,000 users for the <i>RECONCILIATION</i> functional module. ○ At least 5,000 users for the <i>REVENUE COLLECTION</i> functional module. ○ At least 1,000 users for the <i>REVENUE ENFORCEMENT</i> functional module. ○ At least 3,500 users for the <i>TAXPAYER AUDIT</i> functional module. ○ At least 2,000 users for <i>ANTI-FRAUD / CRIMINAL INVESTIGATION</i> functional module. ○ At least 1050 users for the <i>OBJECTIONS AND APPEALS</i> functional module. ○ At least 30 users for the <i>REVENUE ACCOUNTING</i> functional module. ○ At least 120 users for <i>REVENUE RISK MANAGEMENT</i> advanced analytics functional module. ○ At least 10 users for <i>REVENUE RISK MANAGEMENT</i> business intelligence and data mart functional module.
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	<ul style="list-style-type: none"> ○ At least 2,000 users for <i>REVENUE RISK MANAGEMENT</i> enterprise reporting functional module. ○ At least 100 users for the <i>INTERNAL AUDIT</i> functional module. ○ At least 100 users for the <i>INTERNAL CONTROL</i> functional module. ○ At least 2,500 users for the <i>MANAGEMENT INFORMATION / DECISION SUPPORT</i> functional module. ○ At least 12,000 users for the <i>TAXPAYER SERVICES INTERFACE</i> functional module. 	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 4.3	<p>The System MUST handle (including, as appropriate, licenses):</p> <p>The minimum number of registered identities for the underlying software components are as follows:</p> <ul style="list-style-type: none"> ○ At least 18,000 run-time users for <i>DOCUMENT MANAGEMENT</i>. ○ At least 2,500 run-time users for <i>BUSINESS INTELLIGENCE</i>. ○ At least 250 full users for <i>BUSINESS INTELLIGENCE</i>. ○ At least 2,500 users for <i>ENTERPRISE REPORTING ENGINE</i>. ○ At least 18,000 run-time users for <i>WORKFLOW ENGINE</i>. ○ At least 18,000 run-time users for <i>RULES ENGINE</i>. ○ At least 18,000 run-time users for <i>FORMS MANAGEMENT</i>. ○ At least 18,000 users for <i>ON-LINE HELP</i>. ○ At least 18,000 users for <i>DISTANCE LEARNING</i>. ○ At least 18,000 users for the <i>INTRANET PORTAL</i>. ○ At least 500,000 users for the <i>INTERNET PORTAL</i>. ○ At least 1,000 run-time registered internal users. At least 50,000 run-time registered external users for <i>ON-LINE AUCTION</i>.
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Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

<p>Tech. Require. No. 4.4</p>	<p>The System MUST handle (including, as appropriate, licenses):</p> <p>The sizing of the software infrastructure elements are as follows:</p> <ul style="list-style-type: none"> ○ <i>RELATIONAL DATABASE MANAGEMENT SYSTEM</i>, including <i>OLTP</i>, <i>DATA WAREHOUSE</i>, and <i>ELECTRONIC ARCHIVES</i> sufficient to run all the required applications, users, performance requirements, and data volumes (including at least ten years of records of 2,500,000 corporate taxpayers/contributor accounts and at least 4,700,000 individual taxpayer/contributor accounts for the OTLP Database, at least 500 (five hundred) TB for the Data Warehouse, and at least 100 (one hundred) TB for the Electronic Archive.) ○ <i>APPLICATION SERVER</i> sufficient to run all the required applications, users, data volumes, performance requirements. ○ <i>IDENTITY MANAGEMENT AND ACCESS MANAGEMENT</i> sufficient to run all the required applications, 30,000 internal users, 500,000 external users (tax payers, individuals and companies, that will access systems' functionalities via the Internet), implemented in a high availability and disaster recovery configuration with 3 sites – Primary Data Center (PDC), Secondary Data Center (SDC) and Data Warehouse Data Center (DWDC). ○ <i>CLUSTERING AND VIRTUALIZATION</i>, sufficient to run all the required applications, users, data volumes, performance requirements. ○ <i>ENTERPRISE SERVICE BUS</i> that can handle at least 15,000 one-kilobyte messages per hour with a mean response time of no more than 1 second per message. ○ <i>MANAGEMENT INFORMATION SYSTEM (MIS)</i> that can handle at least 2,500 reporting users, 500 ad hoc users, 120 advanced analytic users, and 15 Business Intelligence developers. ○ <i>CUSTOMER RELATIONSHIP MANAGEMENT AND</i>
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	<p><i>INTERACTIVE VOICE RECOGNITION (CRM-IVR)</i> that can handle at least 150 client services support users with voice over IP (VoIP) calls, chat, SMS gateway, and Fax gateway.</p> <ul style="list-style-type: none"> ○ <i>MASSIVE PRINTING UNIT INTERFACE</i> - sufficient number of instances of this interface (software component) to run all the printing tasks of the System applications using the facilities of the Massive Printing Unit, implemented in a high availability and disaster recovery configuration with 3 sites – Primary Data Center (PDC), Secondary Data Center (SDC) and Massive Printing Unit (MPU) and collect the information regarding the administrative documents delivery status. 	
Bidder's confirmation of requirement:		<input type="checkbox"/> - comply <input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

<p>Tech. Require. No. 4.5</p>	<p>The System MUST handle (including, as appropriate, licenses):</p> <p>The minimum number of end users for the technical management tools are as follows:</p> <ul style="list-style-type: none"> ○ At least 16 users for <i>REQUIREMENTS MANAGEMENT AND DEFINITION</i>. ○ At least 2 users for <i>SOFTWARE CONFIGURATION MANAGEMENT</i>(with versioning, software component information management, software and document versioning functions). ○ At least 130 users for <i>INCIDENT AND PROBLEM MANAGEMENT</i>. ○ At least 2 users for <i>FUNCTIONAL AND PERFORMANCE TESTING</i>. ○ At least 5 users for <i>INTEGRATED DEVELOPMENT ENVIRONMENT</i> (IDE) (including source code control functions, local and central repository, and repository synchronization). ○ At least at least 6 servers for <i>BUSINESS PROCESS MANAGEMENT SUITE</i>. ○ At least 10 users for the <i>PROGRAMMING LANGUAGES COMPILERS</i> and/or <i>INTERPRETERS</i> used in the
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	development of the RMS product/s. ○ At least 18,000 run-time users for the <i>LIBRARIES AND API</i> 's used in the development of the RMS. ○ At least 1 enterprise license for the <i>DATA MIGRATION</i> tools (i.e., data extraction, data filtering, data conversion, other data preparation steps for the test and production data).	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

5-Performance

Tech. Require. No. 5.1	The System MUST achieve the following performance norms: Allow at least 10,000 external visitors per day (aggregate, not individual IP addresses).	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 5.2	The System MUST achieve the following performance norms: Allow at least 100,000 page impressions (PI) per day, for the documents delivered to the external users in the respective electronic format (e.g., Adobe .PDF digital signed).	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

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Tech. Require. No. 5.3	The System MUST achieve the following performance norms: At least 99.9% uptime (i.e., 9 hours of unplanned downtime per year). At least 720 hours Mean Time Between Failures (MTBF).	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 5.4	The System MUST achieve the following performance norms: Performance standards given above must be reached with at most this many concurrent users using the system at any given time with 50% of them performing data feeding and 50% of them performing database queries.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 5.5	The System MUST provide sufficient capacity to support concurrent users for each functional module as follows: <ul style="list-style-type: none"> ○ At least 25,000 concurrent users for the <i>CLIENT SERVICES INTERFACE</i> functional module. ○ At least 500 concurrent users for the <i>TAXPAYER REGISTRATION</i> functional module. ○ At least 500 concurrent users for the <i>RETURNS PROCESSING</i> functional module. ○ At least 500 concurrent users for the <i>PAYMENTS PROCESSING</i> functional module. ○ At least 500 concurrent users for the <i>REFUNDS PROCESSING</i> functional module. ○ At least 500 concurrent users for the <i>(VAT)</i> 	
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	<p><i>RECONCILIATION</i> functional module.</p> <ul style="list-style-type: none"> ○ At least 500 concurrent users for the <i>TAXPAYER ACCOUNTS/LEDGER</i> functional module. ○ At least 500 concurrent users for the <i>REVENUE COLLECTION</i> functional module. ○ At least 100 concurrent users for the <i>REVENUE ENFORCEMENT</i> functional module. ○ At least 350 concurrent users for the <i>TAXPAYER AUDIT</i> functional module. ○ At least 200 concurrent users for <i>ANTI-FRAUD</i> functional module. ○ At least 100 concurrent users for the <i>OBJECTIONS AND APPEALS</i> functional module. ○ At least 30 concurrent users for the <i>REVENUE ACCOUNTING</i> functional module. ○ At least 30 concurrent users for <i>RISK MANAGEMENT</i> functional module. ○ At least 100 concurrent users for the <i>INTERNAL CONTROL</i> functional module. ○ At least 100 concurrent users for the <i>INTERNAL AUDIT</i> functional module.
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply <input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:	
Bidder's cross-references to supporting materials in Technical Bid:	

<p>Tech. Require. No. 5.6</p>	<p>The System MUST provide sufficient capacity to support concurrent users for each software component as follows:</p> <ul style="list-style-type: none"> ○ At least 3,600 concurrent run-time users for <i>DOCUMENT MANAGEMENT</i>. ○ At least 250 concurrent users for <i>BUSINESS INTELLIGENCE</i>. ○ At least 1,800 concurrent users for <i>ENTERPRISE REPORTING ENGINE</i>. ○ At least 1,800 concurrent run-time users for <i>WORKFLOW ENGINE</i>. ○ At least 4,500 concurrent run-time users for <i>RULES ENGINE</i>.
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	<ul style="list-style-type: none"> ○ At least 1,800 concurrent run-time users for <i>FORMS MANAGEMENT</i> and to retrieve forms and associated metadata within 30 seconds. ○ At least 1,800 concurrent users for <i>ON-LINE HELP</i> (i.e., on-line documentation, chat, wiki, etc.,). ○ At least 100 concurrent users for <i>DISTANCE LEARNING</i>. ○ At least 9,000 concurrent users for the <i>INTRANET PORTAL</i>. ○ At least 25,000 concurrent users for the <i>INTERNET PORTAL</i>. ○ At least 500 concurrent users for the <i>ON-LINE AUCTION</i>.
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply <input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:	
Bidder's cross-references to supporting materials in Technical Bid:	

Tech. Require. No. 5.7	The System MUST provide sufficient capacity to support concurrent users for each software elements as follows: <ul style="list-style-type: none"> ○ At least 250 concurrent users for <i>RELATIONAL DATABASE MANAGEMENT SYSTEM</i>, including <i>OLTP</i>. At least 50 concurrent users for <i>DATA WAREHOUSE</i>. At least 100 concurrent users for <i>ELECTRONIC ARCHIVE</i>. ○ At least 25,000 concurrent users for <i>APPLICATION SERVER</i>. ○ At least a sufficient number of virtual server instances to run on virtual machines each of the instances of the software elements (for <i>CLUSTERING AND VIRTUALIZATION</i>), ○ At least 500 concurrent users for <i>MANAGEMENT INFORMATION SYSTEM (MIS)</i>. ○ At least 150 concurrent users for <i>CUSTOMER RELATIONSHIP MANAGEMENT AND INTERACTIVE VOICE RECOGNITION (CRM-IVR)</i>.
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply <input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:	
Bidder's cross-references to supporting materials in Technical Bid:	

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6–Services

Tech. Require. No. 6.1	<u>Project Planning.</u> In accordance with GCC/SCC 19 and by the delivery deadline stated in the Implementation Schedule, (in close dialog with the Purchaser) the Supplier MUST prepare, present, revise and finalize the Agreed Project Plan (based on the Supplier's Preliminary Project Plan submitted as part of its bid). The Agreed Project Plan MUST present at least the following time and resource bound sub-plans (as well as others sub-plans as necessary and appropriate):: <ul style="list-style-type: none"> ○ Project Organization and Management Sub-Plan ○ Testing and Quality Assurance Sub-Plan ○ Analysis and Detailed Design Sub-Plan ○ Installation, Configuration, Customization and Integration Sub-Plan ○ Data Migration Sub-Plan ○ Production Transition and Roll-out Sub-Plan ○ Human Capacity Building Sub-Plan ○ Warranty Defect Repair and Technical Support Service Sub-Plan 	
Bidder's confirmation of requirement: <div style="display: inline-block; width: 150px; border-bottom: 1px solid black; position: relative;"> <input type="checkbox"/> - comply </div> <div style="display: inline-block; width: 150px; border-bottom: 1px solid black; position: relative;"> <input type="checkbox"/> - non-comply </div>		
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 6.2	<u>Project Organization and Management.</u> In accordance with the Project Organization and Management Sub-Plan of the Agreed Project Plan – with the close involvement of the Purchaser – the Supplier MUST establish a project delivery organization with sufficient resource to accomplish the technical, administrative and manager tasks required to perform the Contract. MUST include at a minimum key experts as specified below (see Paragraph 7). MUST establish and perform project management functions in accordance with a formal project management method (e.g., PMI-PMBOK, PRINCE-2, TEMPO, or equivalent). MUST prepare and maintain a high-level phased project plan to deliver and implement the System. MUST prepare and
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	maintain task time and resource schedules. MUST prepare and maintain progress reporting and problem escalation mechanisms. MUST prepare and maintain a Change Order Management system supported by a table of all-inclusive daily fee rates for the main categories of expert input (as appropriate for the technical characteristics of the System and the Supplier's methodologies) – to be agreed with the Purchaser as part of the Project Organization and Management Sub-Plan of the Agreed Project Plan.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

<p>Tech. Require. No.</p> <p>6.3</p>	<p><u>Testing and Quality Assurance.</u> In accordance with the Testing and Quality Assurance Sub-Plan of the Agreed Project Plan – with the close involvement of the Purchaser – the Supplier MUST establish and perform the Verification, Validation and Quality Assurance Processes for each of the major work streams required to realize the System: Project Organization and Management; Analysis and Detailed Design; Installation, Configuration and Customization; Production Transition and Roll-Out; Data Migration; Human Capacity Building; as well as Warranty and Technical Support. As appropriate, the Verification, Validation and Quality Assurance Processes MUST conform to: ISO/IEC/IEEE 29119 Software Testing Standard (parts 1-5); ISO/IEC 15504 Information Technology-Process Assessment; ISO/IEC 12207:2008 Systems and Software Engineering – Software Lifecycle Processes; ISO/IEC 15288 Systems Engineering.</p> <p>Among many other things, as part of the detailed Testing Design, the Supplier MUST document in detail the test data that will be required at each critical stage of the Verification and Validation Process. These data – appropriately anonymized – will be sourced from the Purchaser's systems.</p> <p>In addition to the Installation and Operation Acceptance Test specified below in Paragraph 8, the Supplier must demonstrate functional and performance the System / Subsystems as a control to the transition from the Pre-Production versions to the Production Version (in accordance with the Implementation Schedule). In</p>
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	<p>particular, the performance tests MUST demonstrate the System performance requirements specified in Paragraph 5 above on the Purchaser's production platform (i.e., the software components, elements, etc. supplied under the Contract plus the hardware elements as specified by the Supplier in accordance with Paragraph 6.5below). The Supplier MUST provide any additional software, equipment, and tools, (i.e., "Supplier's Equipment" as defined in the GCC/SCC) as well as staff inputs, required to simulate the loads and record the results. The performance tests MUST be performed on the following set-ups:</p> <ul style="list-style-type: none"> ○ Simultaneous 12,000 internal users accessing the System data with read-only capabilities and a setup of simultaneous 3,000 internal users accessing the system data with write and edit capabilities (the "Peak System Load for Internal Access" set-up). ○ Simultaneous 100,000 external users accessing the System data with read-only capabilities and a setup of simultaneous 10,000 external users accessing the system data with write and edit capabilities (the "Peak System Load for External Access" set-up). <p>The System tests MUST demonstrate that under Peak System Load for Internal Access and External Access set-ups:</p> <ul style="list-style-type: none"> ○ All queries must generate and retrieve a document in no more than 5 seconds (on average for at least 100 test runs). ○ All queries must deliver 100% application functionality. ○ All user interfaces (for internal and external access) must deliver a 99.9% uptime (i.e., no more than 9 hours of unplanned downtime annually). 	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		
Tech. Require. No.	<u>Testing and Quality Assurance.</u> In accordance with the Testing and Quality Assurance Sub-Plan of the Agreed	

<p>6.4</p>	<p>Project Plan – with the close involvement of the Purchaser – the Supplier MUST establish and perform the Verification, Validation and Quality Assurance Processes for each of the major work streams required to realize the System: Project Organization and Management; Analysis and Detailed Design; Installation, Configuration and Customization; Production Transition and Roll-Out; Data Migration; Human Capacity Building; as well as Warranty and Technical Support. As appropriate, the Verification, Validation and Quality Assurance Processes MUST conform to: ISO/IEC/IEEE 29119 Software Testing Standard (parts 1-5); ISO/IEC 15504 Information Technology-Process Assessment; ISO/IEC 12207:2008 Systems and Software Engineering – Software Lifecycle Processes; ISO/IEC 15288 Systems Engineering.</p> <p>Among many other things, as part of the detailed Testing Design, the Supplier MUST document in detail the test data that will be required at each critical stage of the Verification and Validation Process. These data – appropriately anonymized – will be sourced from the Purchaser’s systems.</p> <p>In addition to the Installation and Operation Acceptance Test specified below in Paragraph 8, the Supplier must demonstrate functional and performance the System / Subsystems as a control to the transition from the Pre-Production versions to the Production Version (in accordance with the Implementation Schedule). In particular, the performance tests MUST demonstrate the System performance requirements specified in Paragraph 5 above on the Purchaser’s production platform (i.e., the software components, elements, etc. supplied under the Contract plus the hardware elements as specified by the Supplier in accordance with Paragraph 6.5below). The Supplier MUST provide any additional software, equipment, and tools, (i.e., “Supplier’s Equipment” as defined in the GCC/SCC) as well as staff inputs, required to simulate the loads and record the results. The performance tests MUST be performed on the following set-ups:</p> <ul style="list-style-type: none"> ○ Simultaneous 12,000 internal users accessing the System data with read-only capabilities and a setup of simultaneous 3,000 internal users accessing the system data with write and edit capabilities (the “Peak System Load for Internal Access” set-up). ○ Simultaneous 100,000 external users accessing the System data with read-only capabilities and a setup of simultaneous 10,000 external users accessing the system data with write and edit capabilities (the “Peak
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	<p>System Load for External Access” set-up).</p> <p>The System tests MUST demonstrate that under Peak System Load for Internal Access and External Access set-ups:</p> <ul style="list-style-type: none"> ○ All queries must generate and retrieve a document in no more than 5 seconds (on average for at least 100 test runs). ○ All queries must deliver 100% application functionality. ○ All user interfaces (for internal and external access) must deliver a 99.9% uptime (i.e., no more than 9 hours of unplanned downtime annually). 	
Bidder’s confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder’s technical reasons supporting compliance/non-compliance:		
Bidder’s cross-references to supporting materials in Technical Bid:		

<p>Tech. Require. No.</p> <p>6.5</p>	<p><u>ICT Platform Specification.</u> On the basis of the detailed System design and the work-load/sizing analysis, the Supplier MUST prepare a open-system, vendor neutral ICT platform specification that will achieve the System performance norms specified above in Paragraph 5. Furthermore the specification MUST allow the System with 2,500 concurrent users to achieve no more than 3 (three) second response time for 95% of all application-related transactions other than MIS queries, MIS report generations and all login operations. The specification MUST ensure ICT platform reliability of 99.9%. The specification MUST ensure ICT platform recovery time objective (RTO) of 15 (fifteen) minutes for disaster-recovery.</p>	
Bidder’s confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder’s technical reasons supporting compliance/non-compliance:		
Bidder’s cross-references to supporting materials in Technical Bid:		

<p>Tech. Require. No.</p> <p>6.6</p>	<p><u>ICT Platform Specification.</u> The Supplier MUST provide the specifications in sufficient depth and detail as to form the Technical Requirements Section of a international competitive bidding process under World Bank procurement</p>	
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guidelines.		
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 6.7	<u>Data Preparation for Migration.</u> In accordance with the Data Migration Sub-Plan of the Agreed Project Plan, the Purchaser will provide access for the Supplier to the production data. With the close support of the Purchaser, the Supplier MUST centralize, clean, normalize and convert (to data migration formats) the production data. The Purchaser will be responsible for the quality of the input data. The Supplier will be responsible for the quality of the data prepared for migration. The Supplier and the Purchaser will be jointly responsible to identifying residual quality/alignment problems in the data prepared for migration. The Supplier will be responsible to correct the quality/alignment problems in the prepared data. Informational Annex 6 describes the various datasets that will need preparation/migration.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 6.8	<u>Test Data Migration.</u> In accordance with the Testing and Quality Assurance Sub-Plan of the Agreed Project Plan, the Purchaser will make available – appropriately anonymized – test data extracted from its various systems. The Supplier MUST work with the Purchaser to ensure the test data are properly structured/formatted to be migrated into the data model of the System. (As soon as possible in the execution of the Contract, the Supplier MUST share the data model of the System with the Purchaser, to accelerate the data cleaning and preparation activities by the Supplier.) The migration will be the responsibility of the Supplier. The Supplier will be responsible for the quality of the test data (i.e., cleaned and centralized in preparation) using inputs from the Purchaser's systems. The Supplier and the Purchaser will be jointly responsible to identifying residual quality/alignment problems in the test data prepared. The Purchaser will be	
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	responsible to correct the quality/alignment problems in the test data extracted.	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 6.9	<p><u>Pre-Production Implementation.</u> In accordance with the Installation, Configuration, Customization and Integration Sub-Plan – and as reflected in the Implementation Schedule – the Supplier MUST Install, Configure, Customize and Integrate the Pre-Production System in a phased/sequenced manner. For example: Configuration V.1 = Full functionality “out-of-the-box” configuration; Configuration V.2 = Customized and Localized version and interfaces. As reflected in the Implementation Schedule, the Configuration V.1 would be loaded with test data set 1 (anonymized test data) and then tested. Configuration V.2 should be first loaded with test data set 1, retested to confirm the new functionality, then loaded with tests data set 2 (pre-production real data) and then tested to reconfirm functionality and capacity. Systems Integration should also be staged, with the Pre-Production Versions using mock-up interfaces for the internal and external systems The Purchaser will provide the development and test hardware platform (and relevant system software) to run and test the Pre-Production versions of the System. The technical description of the Test and Development hardware platform is presented in Informational Annex 3.</p>	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 6.10	<p><u>System Integration.</u> In accordance with the Installation, Configuration, Customization and Integration Sub-Plan, the Supplier should be responsible for the technical integration of the System with of the Purchaser's internal business systems as well as external systems that the System will receive and/or transmit information to. The Supplier MUST analysis the technical and logical features of the systems to be</p>	
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<p>integrated in sufficient depth and detail that the Purchaser can ready the internal systems to realize the technical interface as well as align the semantics, syntax and coverage of the logical interface. Similarly, the Supplier's analysis MUST be of sufficient depth and detail to allow the Purchaser to coordinate/negotiate the technical and logical alignment of external business systems. The Supplier and the Purchaser should be jointly responsible for achieving the alignment, as well as monitoring the continued alignment of the various systems through the Operational Acceptance Processes. The inventory of internal and external systems that MUST be integrated is presented in Informational Annex 4 - Table "Existing Systems to be Interoperable with RMS". The Purchaser will provide further detailed descriptions in the technical document of ANAF's Enterprise Architecture (in the format of TOGAF 9®).</p>		
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
<p>Bidder's technical reasons supporting compliance/non-compliance:</p>		
<p>Bidder's cross-references to supporting materials in Technical Bid:</p>		

<p>Tech. Require. No. 6.11</p>	<p><u>Production Transition and Roll-Out.</u> In accordance with the Production Transition and Roll-out Sub-Plan of the Agreed Project Plan, the Supplier (with the active assistance of the Purchaser) MUST:</p> <ul style="list-style-type: none"> • Install and configure the System on the production ICT platform (including, but not restricted to, implementing the systems and security administration features). • Migrate the data from the cleaned data stores (and, as appropriate, from the Purchaser's production systems) to the production systems installed on the production ICT platform. • Manage and closely monitor the system roll-out in the agreed functional, organizational/geographical sequence – with the agreed stock-taking, review and revision mechanisms. • Implement follow-up/refresher training for the system and business administration personnel, as well as the line-of-business user trainers.
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Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 6.12	<p><u>Production Data Migration.</u> In accordance with the Production Transition and Roll-out Sub-Plan of the Agreed Project Plan, the Purchaser will be responsible to ensure the full inventory of the data required to put the System into Production Operation is properly cleaned and structured to allow a timely migration and an orderly parallel operation (during Operational Acceptance Testing). Once the customizations are implemented in Configuration V.2, the Supplier MUST provide the revised full data model of the RMS to the Purchaser. The migration of the production data will be the responsibility of the Supplier. The Supplier and the Purchaser will be jointly responsible to identifying residual quality/alignment problems in the production data. The Purchaser will be responsible to correct the quality/alignment problems (including any ad hoc business rule changes required). The Supplier will be responsible for quality of the production data (i.e., cleaned and centralized). Pending residual migration issues related to the quality /alignment data (up to 0.1 % (onetenthofapercent) of the total data to be migrated) would not affect the completion of the acceptance procedures.</p>	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 6.13	<p><u>Continuous Production Data Quality Control and Cleaning.</u> Testing and Quality Assurance Sub-Plan of the Agreed Project Plan, the Supplier MUST prepare a facility to monitor the quality of the production data and to perform corrections/data cleaning in joint cooperation with the Purchaser. The facility to monitor the quality of the production data MUST be handed over to the Purchaser at the end of the Technical Support phase.</p>	
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Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 6.14	<u>Human Capacity Building.</u> In accordance with the Human Capacity Building Sub-Plan of the Agreed Project Plan, the Supplier MUST develop and formally document the scheme of roles and jobs required to manage, operate and sustain the System (including required roles of the Purchaser's personnel for design, development, review, verification and validation processes). In documenting the scheme of roles and jobs, the Supplier MUST develop formal job descriptions in the Purchaser's institutional standard format. For each of the operational jobs, the Supplier MUST develop and document a workload model (to inform the Purchaser's staffing plans, as well as inform the transition planning into full system operation).	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 6.15	<u>Training Development.</u> On the basis of the scheme of roles and jobs, and in accordance with the Human Capacity Building Sub-Plan of the Agreed Project Plan, the Supplier MUST prepare curriculum, materials, course-plans and certification processes to cover each of the roles and jobs in the scheme. These MUST be delivered in hard copy and digital format in the Romanian Language. These MUST be delivered with a limited not-for-resale copyright agreement, that will allow the Purchaser to further to replicate, change, adapt and use the training materials, for future training programs, for existing and future users of the RMS Information System. All the copyrighted materials, inserts, citations and other references to copyrighted materials part of the training materials to be delivered by the Supplier, MUST be marked appropriately, and described as such. The roles and jobs in the scheme include, but are not restricted to: <ul style="list-style-type: none"> • Business line managers 	
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	<ul style="list-style-type: none"> • Business functions administrative • Line-of-business users • System administration • Technical support • Trainers <p>The subject areas also MUST cover:</p> <ul style="list-style-type: none"> • The Supplier's formal system development methodology and documentation (including the Verification, Validation and Quality Assurance processes). • The technical features and configuration of the major components of the System.
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply <input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:	
Bidder's cross-references to supporting materials in Technical Bid:	

Tech. Require. No. 6.16	<p><u>Training.</u> On the basis of the roles/jobs scheme and in accordance with the Human Capacity Building Sub-Plan of the Agreed Project Plan, the Supplier MUST implement the developed training programs. The Supplier must perform the training in classroom/laboratory settings established on premises in Bucharest provided/contracted by the Purchaser.</p> <p>The training on the Supplier's formal systems development methodology and on the technical features of the major components of the System MUST be provided as soon as practical, to prepare the Purchaser's key personnel to be effective counterparts to the Supplier in the development and testing processes. The participants in these courses should include approximately:</p> <ul style="list-style-type: none"> • 12 functional area managers (representing the business line departments at headquarters) • 12 regional office managers (i.e., representing a selection of the regional offices) • 4 RAMP project management personnel • 12 senior staff and managers of the General Directorate of IT (DGIT)
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	<p>The training on business function administration MUST be synchronized with the timing of the implementation and testing of the sequence of pre-production versions of the System – i.e., sufficiently in advanced to ensure the Purchaser’s personnel are ready to participate, but not so advanced that the knowledge imparted depreciates. The participants in these courses should include approximately:</p> <ul style="list-style-type: none"> • 32 functional area managers and senior specialists <p>The training on system administration MUST be synchronized with the timing of the implementation and testing of the sequence of pre-production versions of the System – i.e., sufficiently in advanced to ensure the Purchaser’s personnel are ready to participate, but not so advanced that the knowledge imparted depreciates. The course/participants should include approximately:</p> <ul style="list-style-type: none"> • 5 database designers • 5 database administrators • 5 system engineers/system administrators • 30 application developers/designers • 64 first-line technical support staff • 80 technical trainers (for training end-users) <p>The training for <u>line-of-business users</u> MUST be synchronized with the timing of the implementation and testing of the sequence of pre-production versions of the System, as well as during the production roll-out phase. The training must implement a train-the-trainers model. The courses need to be segmented by the main business function areas. The participants in these courses should include approximately:</p> <ul style="list-style-type: none"> • 160 training specialists 	
Bidder’s confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder’s technical reasons supporting compliance/non-compliance:		
Bidder’s cross-references to supporting materials in Technical Bid:		

Tech. Require. No.	<u>Technical Support (Warranty Period).</u> In accordance with the Warranty Defect Repair and Technical Support Service Sub-
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6.17	<p>Plan of the Agreed Project Plan, during the Warranty Period the Supplier MUST:</p> <ul style="list-style-type: none"> • Maintain 24x7x365 a single integrated point of contact for trouble reporting, technical queries and assistance requests (with voice, e-mail, chat, SMS and web portal channels). Provide monthly logs of incoming and out-going communications with five working days of the close of the respective month. • Maintain 12x5x52 (Romanian time) Help Desk. • Provide continuous access to software versions, releases, and updates, as well as commentaries and bodies of knowledge for the System and all of its components (inclusive of any third-party components of the System). Ensure all relevant software licenses are paid-up, up-to-date and continuously valid for the configuration of the System. • Provide at least 8x5x52 on-site system monitoring, trouble-shooting and defect repair technical support by at least one (1) qualified System Specialist, working according to the business hours of ANAF. • Provide up to two hundred twenty (220) person-days of technical assistance (on site and remote) by Senior System Specialists/Analysts to ensure the System properly functions and remains consistent with the Romanian Legislation and Regulations and up-to-date with then current version of the System (software). Following a formal request from the Purchaser, the Supplier must respond to the request within one (1) business day and mobilize the appropriate team within five (5) business days. 	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

7–The Supplier's Team

<p>Tech. Require. No. 7.1</p>	<p><u>Supply and Install Period.</u> The Supplier MUST establish and maintain a team during the Supply and Install Period with the following minimum composition and minimum experience. The team MUST maintain a presence on-site as required to</p>
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	<p>perform the above services in a timely manner consistent with the Implementation Schedule.</p> <ul style="list-style-type: none"> • <u>Team Leader</u> with documented experience in leading large teams and leading the interactions with senior client management in at least two successful implementations of integrated revenue administration systems using the System's core RMS product. General qualifications must include an university degree in the field of Business Administration / Business Management / Economics / ICT / Engineering and fluency in English language (spoken and written). • <u>Senior Functional Specialists</u> with documented experience in the analysis and successful implementation in at least two revenue administration projects. Expertise may be combined in any combinations of Senior Functional Specialists, provided all functional areas list below are covered (with the minimum number of successful implementations). <ul style="list-style-type: none"> ○ Taxpayer Registration ○ Returns Processing ○ Payments Processing ○ Taxpayer Accounts / Ledger ○ Refunds processing ○ Revenue collection ○ Reconciliation ○ Revenue Accounting ○ Revenue Enforcement ○ Taxpayer Audit ○ Risk Management and monitoring <p>General qualifications must include a university degree in the field of Business Administration / Business Management / Economics / ICT / Engineering and fluency in English language (spoken and written).</p> • <u>Business Process Analysts</u> (at least 3 specialists) with documented three years successful experience in the formal process analysis/documentation employed by the Supplier. General qualifications must include a university degree in the field of Economics / Business Administration / Business Management / ICT / Engineering and fluency in English language (spoken
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	<p>and written).</p> <ul style="list-style-type: none"> • <u>Senior ICT Implementation Specialist</u> with certification(s) in the formal project management processes employed by the Supplier and documented experience in at least one successful implementation of an integrated revenue administration system using the System's core RMS product. General qualifications must include a university degree in the field of Economics / Business Administration / Business Management / ICT / Engineering and fluency in English language (spoken and written). • <u>Senior Validation and Verification (QA) Specialist</u> with certification(s) in the formal validation and verification (QA) processes employed by the Supplier and documented experience in at least one successful implementation of an integrated revenue administration system using the System's core RMS product. General qualifications must include a university degree in the field of Economics / Business Administration / Business Management / ICT / Engineering and fluency in English language (spoken and written). • <u>Senior Software Developers</u> with documented successful experience in the deployment and customization of at least one successful implementations of an integrated revenue administration system using the System's core RMS product (in sufficient number to demonstrate successful experience in interface development for all the functional areas noted above). General qualifications must include a university degree in the field of Economics / ICT / Engineering and fluency in English language (spoken and written). • <u>Senior ICT Platform Specialists</u> with documented successful experience in the installation and integration of the software element and technical management tools provided under the Contract (in sufficient number to demonstrate successful experience in interface development for all software element and technical management tools provided under the Contract). General qualifications must include a university degree in the field of ICT / Engineering and fluency in English language (spoken and written). • <u>Senior Training Specialists</u> with documented experience in the development and implementation of technical and user training programs in at least one
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	successful implementation of an integrated revenue administration systems using the System's core RMS product. General qualifications must include a university degree in the field of Economics / Business Administration / ICT / Engineering and fluency in English language (spoken and written).	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Candidate & Candidate's Experience – <u>Team Leader</u> :		
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to CVs and appropriate written recommendations):		
Candidates & Candidates' Experience – <u>Senior Functional Specialists</u> :		
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to CVs and appropriate written recommendations):		
Candidates & Candidates' Experience – <u>Business Process Analysts</u> :		
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to CVs and appropriate written recommendations):		
Candidate(s) & Candidate's(s') Experience – <u>Senior ICT Implementation Specialist(s)</u> :		
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to CVs and appropriate written recommendations):		
Candidate(s) & Candidate's(s') Experience – <u>Senior Validation and Verification (QA) Specialist(s)</u> :		
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to CVs and appropriate written recommendations):		
Candidate(s) & Candidate's(s') Experience – <u>Senior Software Developer(s)</u> :		
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to CVs and appropriate written recommendations):		

Candidate(s) &Candidate's(s') Experience – <u>Senior ICT Platform Specialist(s):</u>
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to CVs and appropriate written recommendations):
Candidate(s) &Candidate's(s') Experience – <u>Senior Training Specialist(s):</u>
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to CVs and appropriate written recommendations):

Tech. Require. No. 7.2	<u>Supplier's Team (Warranty Period).</u> The Supplier MUST establish and maintain a stable team with the same minimum skills and minimum experience as during the Supply and Installation Period – except that the Team Leader, instead, MUST have documented experience in managing technical support teams (including client relations) in at least one successful implementation of an integrated revenue administration systems using the System's core RMS product. General qualifications must include an university degree in the field of Business Administration / Business Management / Economics / ICT / Engineering and fluency in English language (spoken and written).		
Bidder's confirmation of requirement:		<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Candidate & Candidate's Experience – <u>Team Leader:</u>			
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to, CVs and appropriate written recommendations):			
Candidates &Candidates' Experience – <u>Senior Functional Specialists:</u>			
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to, CVs and appropriate written recommendations):			
Candidates &Candidates' Experience – <u>Business Process Analysts:</u>			
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to, CVs and appropriate written recommendations):			

Candidate(s) &Candidate's(s') Experience – <u>Senior ICT Implementation Specialist(s):</u>
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to, CVs and appropriate written recommendations):
Candidate(s) &Candidate's(s') Experience – <u>Senior Validation and Verification (QA) Specialist(s):</u>
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to, CVs and appropriate written recommendations):
Candidate(s) &Candidate's(s') Experience – <u>Senior Software Developer(s):</u>
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to, CVs and appropriate written recommendations):
Candidate(s) &Candidate's(s') Experience – <u>Senior ICT Platform Specialist(s):</u>
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to, CVs and appropriate written recommendations):
Candidate(s) &Candidate's(s') Experience – <u>Senior Training Specialist(s):</u>
Bidder's cross-references to supporting materials in Technical Bid (including, but not restricted to, CVs and appropriate written recommendations):

8 - Inspections, Installation and Operational Acceptance Testing and Control of Technical Support Services

<p>Tech. Require. No. 8.1</p>	<p><u>Delivery.</u> The one-time and all-encompassing Delivery milestone should be achieved when:</p> <ul style="list-style-type: none"> • The Purchaser formally confirms and documents the completeness (and validity) of the software licenses for all components of the System (inclusive of certificates of origin, manufactures' certificates of conformity, manufactures' certificates of quality, and license certificates). • The Purchaser formally accepts the Supplier's
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	submission of final Verification and Validation reports for all the planning, analysis, design and training documentation (and verify that the Supplier grants to the Purchaser not-for-resale unrestricted rights to store, duplicate and communicate the various documents/materials created and supplied under the Contract).	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 8.2	<u>Installation.</u> The one-time and all-encompassing Installation milestone should be achieved when: <ul style="list-style-type: none"> • The Purchaser formally accepts the Supplier's submission of final Verification and Validation reports for the last pre-production version of the System and the provision of the corresponding agreed training programs. 	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 8.3	<u>Operational Acceptance.</u> The one-time and all-encompassing Operational Acceptance milestone should be achieved when: <ul style="list-style-type: none"> • The Purchaser formally accepts the Supplier's submission of final Verification and Validation reports for the last iteration of the production version of the System required to complete the phased national roll-out (including, but not restricted, to the overall system performance and capacity requirements specified above). • The Purchaser formally confirms that all System and implementation related documentation is complete, up-to-date and subject to not-for-resale unrestricted 	
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	rights to store, duplicate and communicate. <ul style="list-style-type: none"> The Purchaser formally confirms the Technical Support arrangements are established and satisfactorily pass initial testing. 	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

Tech. Require. No. 8.4	<p><u>Technical Support.</u> Technical Support Services (during the Warranty Period) should be controlled on a monthly and twice-yearly basis. In accordance with the with the Warranty Defect Repair and Technical Support Service Sub-Plan of the Agreed Project Plan:</p> <ul style="list-style-type: none"> On a monthly basis, the Purchaser MUST formally accept and document the provision of the Supplier's monthly reports, including, but not restricted to: the contact center's monthly logs of in-coming and out-going communications; a comprehensive summary of the Supplier's support activities (requested, commenced, completed and on-going); issues requiring the Purchaser's management attention and/or action; etc. On at least a twice yearly basis, the Purchaser MUST review the Supplier's monthly reports for the preceding six months, meet with the Supplier's Team Leader to discuss the performance of the past six months and expectations for the subsequent six months, and review the Supplier's minutes of the review meeting. The Purchaser's formal acceptance of the meeting minutes should constitute satisfactory performance of the Supplier's Technical Support Services for the period (and trigger the corresponding payment under the Contract).The Purchaser reserves the right to shorten the six-month review period to, for example, address any quality or performance concerns the Purchaser may have. With appropriate advance notice, the Purchaser shall inform the Supplier in writing of the change in this requirement and the ramifications for the payment schedule.
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	<ul style="list-style-type: none"> For the final six month period under the Contract, in addition to the above six-month requirements, the Supplier MUST demonstrate to the Purchaser's satisfaction that the system documentation (hard copy and digital) is complete and up-to-date (i.e., that it reflects all the changes implemented during the Warranty Period). Moreover, the Supplier MUST deliver to the Purchaser the up-to-date, fully documented and commented source code or all Custom Software developed under the Contract (and formally designated as such). The Purchaser should formally document to the Supplier that the Purchaser will NOT to transfer the code to any other external party and will use it ONLY for the purpose of updating/further developing NAFA's IT system(s). 	
Bidder's confirmation of requirement:	<input type="checkbox"/> - comply	<input type="checkbox"/> - non-comply
Bidder's technical reasons supporting compliance/non-compliance:		
Bidder's cross-references to supporting materials in Technical Bid:		

SECTION IV. ELIGIBLE COUNTRIES FOR THE PROVISION OF GOODS, WORKS, AND SERVICES IN BANK-FINANCED PROCUREMENT

Eligible Countries for the Provision of Goods, Works, and Services in Bank-Financed Procurement

1. Eligible for this procurement are firms of, and goods manufactured in, all countries except countries, if any, listed in the following restrictions.
2. In accordance with paragraph 1.8 (a) of the Guidelines: Procurement under IBRD Loans and IDA Credits, firms of a Country or goods manufactured in a Country may be excluded if
 - (i) as a matter of law or official regulation, the Borrower's Country prohibits commercial relations with that Country, provided that the Bank is satisfied that such exclusion does not preclude effective competition for the supply of the goods or works required, or
 - (ii) by an Act of Compliance with a Decision of the United Nations Security Council taken under Chapter VII of the Charter of the United Nations, the Borrower's Country prohibits any import of goods from that Country or any payments to persons or entities in that Country.

PART 2 – PURCHASER’S REQUIREMENTS

SECTION V. REQUIREMENTS OF THE INFORMATION SYSTEM

**(INCLUDING TECHNICAL REQUIREMENTS, IMPLEMENTATION SCHEDULE,
AND INFORMATIONAL ANNEXES)**

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Technical Requirements

ACRONYMS USED IN THE TECHNICAL REQUIREMENTS

See Informational Annex 7 for a list of selected acronyms.

FUNCTIONAL REQUIREMENTS

1. **Revenue Types.** The System MUST embody a functional model for ANAF's administration all the taxes, duties, levies, social contributions and deductions in the Romanian Tax Code – including all functions distributed across: Headquarters, Regional Offices, District/County Offices, Municipal/Town/Communal Offices. (See Informational Annex 1 for detailed organograms; also see Informational Annex 2 for a description of the Romanian Tax System and the Tax Nomenclature as of 2015. Further details about all the present and past categories are available at: www.anaf.ro.)
2. **Functional Scope.** The System MUST provide fully integrated automation support for the following business segments:
 - *TAXPAYER REGISTRATION (TR)*
 - *RETURNS PROCESSING (RP)*
 - *PAYMENT PROCESSING (PP)*
 - *TAXPAYER ACCOUNTS / LEDGER (AL)*
 - *REFUNDS PROCESSING (RF)*
 - *RECONCILIATION (RR)*
 - *REVENUE COLLECTION (RC)*
 - *REVENUE ENFORCEMENT (RE)*
 - *TAXPAYER AUDIT (AU)*
 - *ANTI-FRAUD / CRIMINAL INVESTIGATION (FR)*
 - *OBJECTIONS AND APPEALS (AP)*
 - *REVENUE ACCOUNTING (AC)*
 - *REVENUE RISK ANALYSIS (RM)*
 - *INTERNAL AUDIT (IA)*
 - *INTERNAL CONTROL (IC)*

- *MANAGEMENT INFORMATION / DECISION SUPPORT (REP)*
- *TAXPAYER SERVICES INTERFACE (TS)*

The System MUST provide full support for the following general requirements, on all its business segments:

MUST interface and provide comprehensive operations logs for tax audit, taxpayer audit, internal control and internal audit. MUST push data in a timely manner to the MIS for executive and operational reports, for the dashboard of the Ministry of the Public Finances / National Agency for Fiscal Administration, and for the calculation of the key performance indicators. MUST provide advanced reporting and notification of the interested parties (internal control staff, ANAF management, and other ANAF structures) regarding the defined and approved revenue collection objectives, risks, KPIs and targets. MUST generate all the administrative documents legally specified. MUST interface with ANAF's Mass Printing Facility to print, mail and distribute the administrative documents to the taxpayers. MUST file the administrative documents (e.g. notifications, etc.) in the taxpayer file in the Document Management System. MUST provide interfaces for data exchange with third party data sources, including format conversion and data extraction functions. The System MUST accept data from 3rd party sources at least in following file formats: .TXT, .CSV, .XLS, .XLSX, .ODF, .XML, .PDF (including intelligent forms and digitally signed documents) etc. MUST implement multiple currencies (i.e. at least Romanian New Leu and Euro) and multiple denomination of the local currency (i.e. Romanian Leu (ROL) and Romanian New Leu (RON)).

2.1. Taxpayer Registration (TR) –MUST support the following business processes:

- *TR01 – Initial Taxpayer Registration*
- *TR02 – Registration Maintenance*
- *TR03 – Registration Maintenance – update based on return processing*
- *TR04 – Re-Classify Taxpayer*
- *TR05 – Inactivate / Reactivate / Radiate Taxpayer (voluntary)*
- *TR06 – Inactivate Taxpayer (suo-moto) / Reactivate Taxpayer*
- *TR07 – Managing Taxpayer Risk History and Profile*
- *TR08 – Taxpayer Registration Audit*

The System MUST provide complete workflows for business processes above. MUST implement a Taxpayer Register for all the categories of taxpayers and the related categories databases. MUST provide flexible interactive functions for the tax officers for pre-filling, validation, filling, verification, crosschecking, and correction of taxpayers' applications. MUST manage the Taxpayer administrative information specific to all the states of Taxpayer in relation to ANAF (i.e. new applicant, registered, active, inactive, suspended, radiated, etc.,).

MUST verify and validate the taxpayer information with ANAF and 3rd party public data sources (e.g. address and postal codes catalogs, police records, taxpayer register, other). MUST provide a user interface for the taxpayer registration process on the Internet Portal, for pre-filling the applications. MUST provide on-line and off-line electronic filling of the applications with secure multipage intelligent forms, able to attach multiple large support documents in digitized format in the Internet Portal. MUST provide taxpayer assistance information on the Internet Portal, to guide the applicants in the registration process. MUST maintain the information about the taxpayer for the taxpayer office via the Intranet Portal and for the taxpayer via the Internet Portal, including logging of the changes made in the taxpayer information. MUST record all the changes in the Taxpayer status and interface with Returns Processing (RP), Payment processing (PP), Taxpayer Accounts / Ledger (AL), Refunds processing (RF), Revenue Collection (RC), Revenue Enforcement (RE), Taxpayer Audit (TA) and Revenue Risk Management (RM) to activate, deactivate, recalculate, set / reset the related tax obligations and their deadline for collection. MUST provide notifications via e-mail to the taxpayer and to the tax officer about all the changes made in the taxpayer information. MUST enroll taxpayers in the WebSpace, with unique user identity and security information. MUST interface with the Trade Register via the existing IT solution (Web-service) to complete the registration of the taxpayer. MUST generate unique TIN/PIN for each new taxpayer. MUST create taxpayer records in the Taxpayer Register, including the initial the taxpayer risk history and profile data for all the new taxpayers. MUST initialize the taxpayer risk history and profile data for existing taxpayers from upload files migrated from the legacy systems, containing historical records. MUST calculate and record the risk score for all the categories of taxpayers migrated from the legacy systems, considering all the historical records and the new scoring rules defined in the system at initialization. MUST recalculate the risk score, when changes or updates are made in the taxpayer's registered information. MUST create a taxpayer account in the taxpayer accounts ledger. MUST build the taxpayer file with all the taxpayer documents in digital format, proofed and signed electronically, and stored in the Document Management System. MUST provide taxpayer registration audit (registration record validation), including but not limited to notices to taxpayer registration auditors, sorting of the incoming audit work by type, assigning registration notices by area, registration audit prioritization, scheduling the registration audit, assign auditor, register audit result, update taxpayer risk history and profile database.

2.2. Returns Processing (RP) – MUST support the following business processes:

- *RP01 – Pre-Filing Return Preparation Process*
- *RP02 – Receiving the tax / informative return*
- *RP03 – Pipeline Processing*
- *RP04 – Data verification / Matching*
- *RP05 – Converting Returns' Data to Postable Format*

The System MUST provide complete workflow for Returns Processing, with a dialog on the tax returns submitted via all the taxpayer communications channels (i.e., digitally signed intelligent forms via the WebSpace, paper signed documents presented over the counter or via post mail, secured records via the IT interfaces for taxpayers accounting systems, other applicable). MUST assist the taxpayers with timely feed-back regarding the returns submitted, including status of the return processing, errors or unconformities to be corrected, etc. MUST provide programmatic and manual tools to view, add, correct, or change the returns submitted in the System by the taxpayers. MUST provide history and activity logs for all the user and System actions on the returns. MUST store all the returns records in the returns database. MUST convert all the returns and documents into digitally signed .PDF files (with appropriate metadata) and file them in the Document Management System. MUST provide unique identifiers for all the returns and all the documents submitted for processing, visible both to the taxpayer and the tax officers in the System and via the WebSpace. MUST provide pre-filled return forms to the taxpayer based on the taxpayer's registration record. MUST support all the existing tax returns formats and communications channels, as described in the Informational Annex 4. MUST provide error checks, with automatic and manual correction and validation. MUST provide acknowledgements to the taxpayer and to the tax officers via selected communication channels. MUST refer to a tax officer in case the automatic corrections are not possible. MUST record the error types and exceptions for further processing improvement. MUST provide revenue statistics, work performance of the tax officers, other statistics as appropriate. MUST populate the tax audit folder of the taxpayer with at least the following documents: an unique case number, the audit referral document, the current state of the taxpayer account, the returns documents for a number of years (e.g. the past five years), the taxpayer's risk history and profile rating. MUST provide data verification / matching for VAT – purchaser vs. supplier, based on the summary purchases and supplier VAT invoices. MUST provide data reconciliation for domestic and international transactions, including operations between EU member states and between EU Member states and third states.

2.3. Payments Processing (PP) – MUST support the following business processes:

- *PP01 – Payment by Taxpayer*
- *PP02–System Verification against Payments*
- *PP03 – Payment Reconciliation*

The System MUST provide complete workflow of Payments Processing, using at least the existing payments channels via the State Treasury (unique channel): cash payments (over the counter), bank transfers (from commercial banks to the State Treasury Accounts), treasury transfers (intra-Treasury transfers from the existing taxpayer accounts with the State Treasury to the collection accounts), and electronic funds transfers via the commercial banks (including payments with banking cards – debit and credit cards, and Internet banking). MUST interoperate with the existing payment processing system of

the Romanian State Treasury (an application called TREZOR). MUST implement the algorithms to cover the fiscal obligations of the taxpayer from consolidated payments made by taxpayer in its unique account in the State Treasury or from individual payments per each fiscal obligation. MUST process partial payments and payments in excess of the fiscal obligations. MUST identify all the payments with a unique ID, correlated with the taxpayer, payment and payment destination. MUST be able to offset a payment against a payment due, fully or partially and indicate the amount due correlated with the reference number of the payment. MUST allow the user to link a specific payment made to a specific payment due, in the case the System is not able to make the link automatically. MUST provide acknowledgements to the taxpayer of all the payments done, via any of the valid communications channels. MUST implement revenue accounting. MUST track all the payments processed. MUST post all the information about the payments in the WebSpace. MUST interoperate with the tax refund functions of the System, for adjustments against tax liabilities.

2.4. Taxpayer Accounts/Ledger (AL) – MUST support the following business processes:

- *AL01 – Post Liabilities to the Accounts*
- *AL02 – Filer / Stop Filer*
- *AL03 – Arrears Management*
- *AL04 – Recalculating Liabilities based on Amended Return*
- *AL05 – Issuing Fiscal Certificates / Fiscal Records*
- *AL06 – Managing Arrears for and from Other Institutions*

The System MUST provide complete workflow of accounting the fiscal credit and payment operations in a unique account for each taxpayer. MUST provide subaccounts for credits constructed by tax type (See Informational Annex 2), for each taxpayer. MUST provide a single taxpayer accounts ledger, accessible based on the unique TIN/PIN of the taxpayer. MUST implement flexible algorithms for posting liabilities to the taxpayer accounts, for all the categories of revenues. MUST support adding new categories of revenues and operations in the taxpayer accounts / ledger. MUST provide complete logs of the operations in the ledger. MUST provide several posting files formats to interface with other systems for data exchange (e.g. systems or functionalities for revenue enforcement, enforced collections, Tax Court, Internal Audit, Internal Control, Returns Processing, WebSpace, etc.). MUST implement Directed (*ex-officio*) Returns on behalf of selected categories of taxpayers. MUST acknowledge the operation to the users at least via the WebSpace, e-mail, operational reports and / or Short Messages (SMS). The system MUST provide arrears management with a full workflow to calculate interests and penalties, and on a predetermined schedule, calculate interest on amounts subject to interest and post this interest to the taxpayers' current

account for the affected tax type and by tax period. MUST record in the taxpayer account the necessary changes to enforce legal provisions of the administrative documents and the relevant amounts. MUST provide complete workflow and algorithms to calculate the amounts for the amended returns, the liabilities and penalties due, restitutions and refunds due, etc. MUST interface with the risk analysis, taxpayer risk history and risk profile to inform decisions for restitutions and tax refunds (i.e., VAT refund). MUST interface with the audit and fiscal inspection functions, to pass tax refund cases to their workflows. MUST provide fiscal certificates / income certificates / certificates for budgetary obligations eligibility and other administrative documents in digital format (on the WebSpace) and in printed format to the taxpayers. MUST interface with the IT systems of the other institutions ANAF is in relation for the collection of taxes, contributions and / or deductions. (See Informational Annex 2 and Annex 4.) MUST manage arrears and the enforced collection for the other institutions that delegated the collection to ANAF. MUST implement full workflow to centralize, consolidate and redirect the payments received via the State Treasury, on the behalf of the beneficiary institutions that has delegated collection to ANAF (e.g., National health Insurance House, Social Pensions House, Social Assistance House, etc.) – see Informational Annex 4.

2.5. Refunds Processing (RF) – MUST support the following business processes:

- *RF01–Pre-refund Processing and Refund Claim*
- *RF02–Processing of Refunds*
- *RF03 – Post-refund Processing*

The System MUST provide complete workflow of Refund Processing, from the refund / restitution demand filling to the posting of refund for processing. MUST process all the categories of refunds (i.e. provisional refund, annual assessment refund or refund through a court order). MUST implement all administrative verifications (e.g. check of arrears, risk profile, risk score, etc.) required to approve the restitutions and refunds. MUST implement the hierarchy of approvals in the workflow. MUST interoperate with the existing payment processing system of the Romanian State Treasury (an application called TREZOR) to operate refunds. MUST facilitate online submission of refund claim and of the supporting documents, secured with digital signature. MUST post acknowledgements, errors, differences, and results of the processing of the refund claim on the WebSpace. MUST secure the submitted refunds claim with read only format for the ANAF staff, to enforce that all the changes and corrections needed are made on the taxpayer end only. MUST generate letters for claim approval and / or reject. MUST interface with the WebSpace, ANAF's Mass Printing Facility and any other communications channel (e.g. e-mail, SMS, etc.) to communicate the decisions to the taxpayer in a timely manner. MUST file the claim and all the support documents in the taxpayer file in the Document Management System.

2.6. Reconciliation (RR) – MUST support the following business processes:

- *RR01 – Third Party Data Repository / Matching*
- *RR02 – Posting Payments*
- *RR03– Reconciling Unpostable Payments*

The System MUST provide complete workflow for Reconciliation of payments with fiscal obligations. MUST interface with the State Treasury for receiving and posting the information about the payments and the reconciled records. MUST implement all the calculations, algorithms, and methods of reconciliations. MUST interface with the WebSpace to post information (e.g. notifications, revenue date, etc.) in the taxpayer private space. MUST log all the actions and operations in the taxpayer account, all the rules applied for reconciliation in the order of execution, the results of the reconciliations, for audit purposes. MUST acknowledge the important processing steps to the taxpayer (e.g. taxpayer notification about an unpostable payment was credited in his account and verification is needed). MUST allow manual checks and corrections.

2.7. Revenue Collection (RC) – MUST support the following business processes:

- *RC01 - Automated Collections Notice*
- *RC02 - Collection Process Preparatory Activities*
- *RC03 – Collection Process*
- *RC04 – Alerts and MIS*

The System MUST provide complete workflow to generate collection administrative documents for all taxpayers, all due payments and all periods of time applicable, based on a pre-programmed schedule. MUST generate users support documents for the revenue collection activity, including but not limited to debt lists, due payment notices, tax liabilities reports, taxpayer history, list of cases, list of updates, collection lists / reports grouped per taxpayer categories, tax offices, posting files for enforced collection, etc. MUST provide integration with the Taxpayer Register, the taxpayer accounts / ledger, Revenue Enforcement (RE) module, Objections and Appeals (AP) module, Mass Printing Unit, Management of Information System, Document Management System, Case Management System, WebSpace and other communication channels. MUST provide system alerts for all the process deviations, errors, unconformities and / or important events.

2.8. Revenue Enforcement (RE) – MUST support the following business processes:

- *RE01 – Automated Enforced Collection*
- *RE02 - Resource Planning*

- *RE03 - Payment Facilities*
- *RE04 – Guarantees*
- *RE05 - Precautionary Measures*
- *RE06 - Summons and Writs of Execution*
- *RE07 – Garnishments*
- *RE08 - Seizure of Goods*
- *RE09 - Transfer of Property*
- *RE10 - Auctions*
- *RE11 - Suspension of Enforcement Procedure*
- *RE12 - Failure to Pay / Debt Write-off*
- *RE13 - Joint/Subsidiary liability*
- *RE14 - Collection from/to Other States*
- *RE15 - Enforced Collection Reporting*
- *RE16 – Release and Allocation of the Amounts Collected by Enforcement*
- *RE17 – Insolvency*
- *RE18 – Referral to the Competent Bodies*
- *RE19 – Application of Fines by the Enforcement Units*
- *RE20 – Write-off tax Records*
- *RE21 – Management and Sale of Seized Goods*
- *RE22 – Application of International Sanctions*

The System MUST provide complete workflow for Enforced Collection. The System MUST manage the categories of taxes and budgetary obligations issued by other institutions and sent to NAFA in order to be recovered. MUST provide case management for each enforced collection case. MUST provide unique ID number for each enforced collection case. MUST maintain a collections case folder for each enforced collection case, identified by its unique ID number. MUST implement an interface between taxpayer account, *Revenue Collection (RC)* and the enforced collection, to move automatically the collection folder from accounts arrears management to enforced collection. MUST maintain individual process performance and administration data. MUST monitor all workflows. MUST maintain arrears in enforced collection inventory. MUST provide operational reports regarding the performance of the enforced collection processes per each local, county, regional office and consolidate national wide, with filters and views. MUST provide real time collections amounts secured (arrears collected and posted to the accounts). MUST interface with IT systems of the banks in Romania, to check the accounts the taxpayers with arrears and to secure the amounts to be collected from these taxpayers' accounts. MUST prepare and generate individual enforced collection administrative documents that define how the debt is satisfied (e.g. payment in installments, bank payment, garnishment, seizure, another party held liable, insolvency, business bankruptcy, other as per the case). MUST file all the administrative documents in the taxpayer file in the Document Management System. MUST interface with the WebSpace and ANAF's Mass Printing Facility to communicate the administrative documents to the taxpayer, via WebSpace, e-mail, SMS, postal mail and / or other available communication channels. MUST provide resource planning (annual and monthly plan) for enforced collection activities for the department. MUST provide automatic planning with manual adjustments of the cases,

staff, etc. MUST correlate estimated workload for each case with the resources available. MUST automatically recalculate workload estimates and adjust plans. MUST maintain an enforced collection database. MUST provide complete workflow for resource planning, including case creation, case assignment, case manual changes, case review and monitoring. MUST provide complete workflow for payment facilities management, with individual cases per each taxpayer. MUST define, parameterize and change the legal conditions when payment facilities may be granted and under which conditions. MUST provide global and individual configurations of the payment facilities conditions, to be adjusted globally as per the debt collection strategy. MUST integrate with the Risk Scoring Module to sort the taxpayer and all type of revenue enforcement cases (including payment facilities) according to the criteria, parameters, profiles and benchmarks designed by ANAF at the national, regional and county level. MUST interface with the taxpayer account to process the requests for payment facilities. MUST provide payment requests with intelligent documents using the same technology as the tax returns, the same security features (digital signature, etc.), and capabilities to attach supporting documents. MUST provide online requests processing in the WebSpace and manual processing over the counter or via postal mail. MUST acknowledge the status of the payment facilities requests processing to the taxpayer and the tax officers in charge with the case via the valid communications channels. MUST provide flexible parameterization for the eligibility checks, guarantee amounts, risk ladder, automatic approval / refusal conditions, interest and penalties calculations, installment calculation, etc. MUST provide complete guarantees management workflow, including options management and guarantees in kind with correlated values, cash guarantees, and others as per the case. MUST provide a full workflow to manage the precautionary measures applied to a taxpayer in enforced collection, including but not limited to legal due notification, patrimonial evaluation, patrimonial seizure or garnishment. MUST provide a complete workflow to manage the summons and the writs of execution, with all the necessary legal and operational steps. MUST interface with ANAF's Mass Printing Facility to print, mail and distribute the administrative documents by postal mail with confirmations of receipt. MUST provide a complete workflow to manage garnishments, from the identifications of the taxpayers under garnishment procedure, to (but not limited to) identification of their bank/treasury accounts (issue and send by electronic means of the garnishment orders, confirmations of the execution of the garnishments, in full or partial, from one or more accounts, from one or more than one bank, etc.), or third parties, etc. MUST provide a complete workflow and set of functions ("instruments") to manage the seizure of goods for enforced collection, with all the legal binding steps and procedures. MUST maintain inventories of seized goods, and the deposit conditions. MUST extract relevant information about the patrimony of the taxpayer in default from its financial statements and balance sheets, from the other public registers (cadastre, car register, etc.). MUST manage the physical inspections and evaluations of the immobile goods in scope, to assign custodians, or other. MUST manage the goods as individual items or in lots. MUST manage the transfer of properties, with a complete workflow including at least the approval and/or the rejection of the transfer, the debt settling, the recording of the proceedings, the duly legal

notifications. MUST manage mortgage information related to the goods in scope for enforcement. MUST manage a pipeline of sale procedures for the good seized for liquidation of tax debts, including the public auctions preparation and follow-up. MUST interface with the WebSpace and the Internet Portal to post public seizure, sales and other public notifications. MUST manage the replacement of the seized goods and / or other activities related to the goods seized. MUST provide a complete workflow for the auctions (sale of seized goods) including but not limited to inventory of the goods seized, evaluation of the goods, update of the seized goods database, internal and external evaluations, preparation of the documents for the sale of the goods, management of the pre-auction proceedings, public information, verifications of the bidder's, updates of the risk history for the taxpayer, the bidders and the buyer(s), bidding proceeding, auction closing (with/without success), contracting with the winner of the bid, management of the bid bonds, and other guarantees, follow-up with the payments and the transfer of the goods. MUST update the taxpayer file in the Document Management System with all the administrative documents related to the auction (sale) of the seized goods. MUST provide a complete workflow to release and allocate the amounts collected by enforcement, case-by-case, good by good, procedure by procedure. MUST interface with the communications channels to notify all the interested parties about the amounts resulted from enforced collection, the existence of other debts, and all the legal procedures. MUST provide collected amounts distribution, according to the legal provisions in force. MUST manage the amounts left undistributed, and manage the restitutions with duly legal taxpayer and public notifications and legal proceedings. MUST provide alternative workflow for suspension of the enforcement procedures, with automatic and manual steps. MUST provide complete workflows to manage the case of failure to pay, using all the information in the System and in the 3rd party data sources to analyze the debt and the sources of income of the taxpayer to be used to extinguish the debt. MUST provide workflow to manage the insolvency situations and the recovery of the bad debts from the taxpayer, from the joint liabilities, and from other sources. MUST provide complete workflow for insolvency proceedings from the notification of the opening of the insolvency procedure to de-registration of the taxpayer. MUST provide workflows to manage the joint and or subsidiary liabilities, including but not limited to the identification of the jointly liable parties, data analysis, prepare the hearings, prepare the supporting information for the resolutions, manage the dialogue with the liable parties, all the other legal proceedings related to the debts extinguishing from the joint or subsidiary party. MUST provide workflow for referring the enforcement cases to the competent bodies, according to the legislation in force. MUST implement all the legal steps and proceedings in the Case Management, for each individual case and for cases correlated (grouped). MUST provide complete workflow for cases of fines applied by the enforcement units, with all the legal steps and proceedings. MUST provide complete workflow for the write-off of the tax records impossible to collect (for the legal or natural reasons). MUST implement a case workflow for the collection from/to other states, compliant with the international proceedings for bad debts recovery from taxpayers with Romanian and international tax residency, or from jointly responsible taxpayers. MUST prepare the requests for information to other

states authorities, of the legal documents for the precautionary measures for taxpayers from other states, of all the legally binding communication (post mails, digitally signed support documents, etc.) MUST report enforced collection activities, with reports generated automatically or ad-hoc, in secured .PDF format, filed in the Document Management System, containing statistics about the collections activities, the allocation of the resources and the collection results achieved by organizational unit, area, and case category. MUST provide workflow to manage the seized goods and its sales, fully implementing the seized goods valuation procedures, with all the legal and operational steps. MUST provide a workflow for ANAF's role in the application of the international sanctions (i.e., seizure of the goods, garnishment, legally due communications, etc.) with respect to both resident persons registered in Romania or non-residents from states that Romania has agreements for the automatic exchange of fiscal information. MUST capture the results of the manual steps performed by the Ministry of External Affairs regarding the legal compliance with applicable international law. MUST interface with the WebSpace, to post notifications for the residents enrolled in the WebSpace. MUST deliver the notifications via all the communication channels active for the tax payer which is subject to an international sanction – post mail, e-mail, WebSpace, SMS, etc. MUST provide back-office statistical totalizer.

2.9. Taxpayer Audit (AU) – MUST support the following business processes:

- *AU01 – National Audit Planning*
- *AU02 – Auditee Selection*
- *AU03 – Auditor Selection*
- *AU04 – Audit Scheduling and Budgeting*
- *AU05 – Audit Preparation*
- *AU06 – Taxpayer Audit*
- *AU07 – Audit Resolution*
- *AU08 – Audit Quality Assurance*
- *AU09 – Monitoring*

The System MUST provide configurable case management and complete workflows for taxpayer audit, including the fiscal verification, for each audit case by type of taxpayer, including but not limited to companies, high net worth individuals, small and medium businesses, etc. MUST provide unique ID number for each audit case. MUST maintain an audit case folder for each audit case, identified by its unique ID number. MUST provide yearly audit cycles, traceable individually, broken down by sub-periods – quarters and months. MUST provide rules setting for the audit plans, on all parameters,

criteria, profiles and benchmarks. MUST integrate with the Risk Scoring Module to generate the selection of audit candidates according to the criteria, parameters, profiles and benchmarks designed by ANAF at the national, regional and county level. MUST maintain the history and results of the previous' years audit activity. MUST maintain historical records of all legacy audit cases undertaken before the implementation of the System. The Purchaser will be responsible to correct the data quality problems regarding the historical records of all the audit cases undertaken before the implementation of the System, like missing information, multiple records, other as per the case. MUST manage the resources and time budget for audit for each yearly audit plan. MUST record the audit time budget during the execution of the audit mission, and consolidate it in an annual time budget utilization report available for multi-year comparisons. MUST provide workflow for taxpayer selection for audit, in segment groups of revenue, types, industries, taxes, and risk score. MUST provide workflow for the selection of individuals for audit, in segment of revenue, types, taxes, and individual heritage and patrimony. MUST provide workflow for the fiscal audit of the individuals using the indirect fiscal verification method. MUST provide management of the cases selected for audit, and the allocation of the tax auditors per each case. MUST provide functions to flag cases for discrepancies or mismatch to be subjected for audit by authorized users. MUST provide templates for administrative documents like notifications to auditees, authorization letters, tax audit forms, minutes of inspection, audit files, other as per the case. MUST allow routing of the cases between available and designated officers and staff members. MUST perform automatic allocation of the cases depending on the risk level and the workload both for inspectors and tax inspectors structures. MUST allow supplement / modification / replacement of the tax audit team members for the audit missions. MUST provide workflow for audit scheduling and time budgeting, based on the availability of the human resources for audit activities and the current priorities. MUST provide flexible allocation of the cases in between the organizational units to optimize the utilization of the auditor resources. MUST provide individual work plans for each auditor (user). MUST provide audit preparation functionalities, including but not limited to selections, tax audit file preparation, pre-filling of the tax audit file with the information about the taxpayer and its history, including for the audit of cases identified by ANAF and for taxpayers in the registration process. MUST interface with the Document Management System and other information sources in the System to retrieve all auditee's related information and attach it into the audit case folder. MUST provide complete workflow for tax audit mission, including checklists, arithmetic and analysis tools (e.g. automatic calculations of the accessories, penalties, differences and additional amounts, etc.) to be used during the audit execution. MUST provide workflow for audit resolution, including all the procedural steps. MUST log all the activity of the auditors, per each audit case. MUST monitor and report the audit activity, calculate quantitative and qualitative performance indicators, collect statistical information and activity logs. MUST file the audit file in the Document Management System, with limited and secured access.

2.10. Anti-Fraud / Criminal Investigation (FR) – MUST support the following business process:

- *FR01 – Conducting Investigations*

The System MUST provide case management and complete workflow for conducting Anti-Fraud / Criminal Investigations, including but not limited to allocation of cases based on the risk criteria and the past experience, skills, and qualifications of the staff members. MUST interface with the other components of the Case Management System to automatically suspend other actions in ANAF organization when a case is allocated for Anti-Fraud investigation. Automatic suspension of the other actions within ANAF MUST not be visible to other ANAF staff than the investigation team. MUST open cases with unique ID, electronically update the case files, manage a case status through its various states (e.g. opened, assigned, pending, resolved). MUST acknowledge to the investigations team and to the organizational hierarchy the changes in the status of a case (e.g. via e-mail and alerts in the System). MUST provide case deadlines reminders and alerts, allow changes in the milestones and extend the deadlines by an authorized user. MUST do automatic posting of the tax calculations in the taxpayer case file to the taxpayer's ledger if one exists, once established and confirmed, without waiting for the case file to be closed. MUST manage the closure of the case file in orderly manner. MUST provide document templates (i.e. assessment notes), attach support documents in the case file, etc. MUST allow supervisors and managers to monitor and control activity, to comment or edit the submitted assessment notes, to submit the documents to quality control by approval (e.g. "marked as prepared"). MUST implement version control for the case files and the assessment notes.

2.11. Objections and Appeals (AP) – MUST support with legally compliant and complete workflows the following business processes:

- *AP01 – Appeal / Application Submission*
- *AP02 – Appeal proceeding process*
- *AP03 – Appeal Notice / Order Generation*
- *AP04 – Appeal Rectification / revision processing*
- *AP05 – Record maintenance*
- *AP06 – Legal Case Management*
- *AP07 – Insolvency Management*

The System MUST provide complete workflow and case management files for appeals disputes, reviews and other legal proceeding, at multiple levels with standard steps for processing, including but not limited to submit online memorandum for appeal, review or application for reference, re-certifications, check validity and eligibility of the applications, based on predefined criteria

at the time of submission, etc. MUST link the appeal application with the unique case number (e.g. assessment case number / penalty order / cancellation order number, etc.) against which the remedy is sought. MUST allow logging (entry) of a dispute (objection or appeal) manually. MUST allow the ANAF staff members to post comments on ground of appeal if directed by the appellate authority. MUST recognize an objection to the whole or a part of an audit assessment. MUST interface with the collection functions to monitor for collection the part that is not on dispute, while the part in dispute is held in abeyance while the objection is processed. MUST route a case through a manager to an authorized tax office for processing. MUST acknowledge concerned authorities about the appeals. MUST collect in the case folder the supporting administrative documents regarding the tax in dispute, the scheduled hearing dates for the cases on appeal. MUST provide a document upload function to the taxpayer, to load the documents required by the courts to be handed over to ANAF. MUST trace the disputed administrative document from its issue date until the final solution regarding the tax obligations. MUST generate notices / orders in predefined formats with inputs from the assessing authority, including a summary of the appeal case decision, history of the cause, legal clauses used in the final decision. MUST publish on ANAF's portal the resolutions without any particular reference to the taxpayer. MUST provide the taxpayer with a version of the decision without any personal information regarding the decision makers, via the WebSpace. MUST record information in the case file on appeal rectification and revisions processing by the courts. MUST maintain records regarding the appeals filled in courts in Romania. MUST provide complete workflow for the legal cases processing, including but not limited to preparation of the case folder, review of the case folder, capture of the judgment note, interface online with the court communication system. MUST provide complete workflow to check validity and eligibility of the applications, manage cases for disputes, linking of the case folder with the case from the court, joining and disjoining of cases, notifications. MUST provide complete workflow for manual and automatic case assignment to the reviewer and via a manager to the authorized legal advisers, notifications, resolutions and comments. MUST provide complete workflow for tracking a disputed administrative document online by both parties for appeals. MUST extract and exchange data with other institutions, as described in informational Annex 4. Legacy Systems for Integration, section "External Systems and Interfaces". MUST provide workflow for the processing of the insolvency cases, with all the duly legal communication with taxpayer, creditors, authorities, public registers, and courts.

2.12. Revenue Accounting (AC) – MUST support the following business process:

- *AC01 – Revenue Accounting*

The System MUST provide complete workflow for Accounting and General Ledger, including but not limited to accounting of the voluntary payments, calculation and charging of interest on late paid amounts, accounting of reimbursable amounts, accounting of the offsetting and deductions of

taxpayers liabilities, recording of the deferred and extended taxpayer liabilities, imposed freezing accounts, accounting treatment, reversals, etc. (See Informational Annex 2.) MUST perform budgetary accounting in accordance with the Romanian Ministry of Public Finances requirements. MUST provide reporting, collection, periodic reports, MIS reporting, automatic and manual queries. MUST provide complete workflow for submission of accounts, manual generation of accounting notes, accounting warranties and garnishments, consolidated balance sheet for all levels of detail, management of the accounting information, changes in the taxpayer status and period end reconciliations.

2.13. Revenue Risk Analysis (RM) – MUST support the following business processes:

- *RA01 – Risk Identification*
- *RA02 – Risk Analysis*
- *RA03 – Risk Prioritization*
- *RA04 – Rating and Selection of Risky Taxpayers*
- *RA05 – Risk Evaluation Reporting*
- *RA06 – Rule Engine*
- *RA07 – Risk Management*
- *RA08 – Managing Risk Indicators*

The System MUST provide advanced analytics and business intelligence to select from multiple data sources (both internal and external to ANAF) information about risk factors associated with the collection of the fiscal revenue, trends and patterns in taxpayers behavior related to their returns, payments and discrepancies in their fiscal activity. MUST create and maintain a risk factors database, populated with data extracted from ANAF operational databases (OLTP), internal and other external sources. MUST provide at least one working fiscal risk model. MUST provide data mining functionality. MUST integrate with the Data Warehouse, to process data from data marts dedicated to risk analysis, risk management and risk monitoring. MUST integrate with the Management Information System (MIS) to process reports for risk analysis, selection and planning. MUST maintain rule-based mass data collection, management and analysis using data from the data warehouse. MUST provide custom designed rules and flags to be specified and built into the System to highlight risk areas and sort data into risk and other specific components. MUST provide a graphical user interface (GUI) with an interactive dashboard for the tax officers, with flexible data views, query builder with drag and drop, sample, drill, pivot and filter directly the data to be analyzed. MUST provide templates, timers, risk registry, risk indicators and risk parameters for risk indicators. MUST provide a complete workflow to

churn data to determine the value of the risk indicators for individuals, companies or groups. MUST provide manual and rules-based ad-hoc query, sampling and drilling. MUST create and maintain parameterizable risk profiles for each taxpayer, store the values of the risk indicators in a risk indicators database and calculate a dynamic risk score for each taxpayer. MUST analyze the risk associated to the individuals using a comparative balance of the amounts spent by each individual, based on the information from the ANAF internal databases (like PATRIMVEN), information from the financial institutions (e.g. lists of bank transfers, etc.), information from open sources, versus the income declared by the individual, for a certain fiscal period of time. MUST create risk profiles on risk indicators, using a combination of matching techniques such as wildcards, thesaurus, calculations and formulas (e.g. economic size of the taxpayer, profit and VAT refund claims, etc.), stored in a database with risks treatments modeled with user-defined parameters. MUST store the risk calculation, the rules and the results of the risk assessments in the risk indicators database. MUST flag inconsistencies found in the data to be analyzed (if any). MUST provide automatic risk treatment recommendation, manual selection of the risk treatment for a taxpayer or a group of taxpayers, establish a hierarchy of risks, and build risk maps, recommendations of risk treatment strategies using a models library. MUST provide capabilities to define risk plans, risk limits, risk score, KPIs, taxpayer segment risk models, random selection of taxpayers for risk analysis, score-based confidence factors regarding the revenue collection risks, risk evaluation reporting, and management of the risk reports within the Case Management system. MUST integrate with Revenue Enforcement (RE), Anti-Fraud (AF), Taxpayer Audit (TA) – including the High Net worth Individuals Audit, and other functions that use risk analysis. MUST “push” reports related to the accuracy of the risk information collected and processed, based on user defined Key performance Indicators (KPI’s), in the Case Management System. MUST provide workflow for continuous risk management at least with the following steps: risk identification, risk assessment and prioritization, analysis of the compliance behavior causes. MUST provide predictive risk analysis.

2.14. Internal Audit (IA) – MUST support the following business processes:

- *IA01 – Internal Audit Planning*
- *IA02 – Making Audit Mission*
- *IA03 – Tracking and Reporting the Implementation of Recommendations*

The System MUST facilitate the creation of a 3-5 year rolling strategic plan for auditing ANAF’s internal systems and business processes (department-by-department), with tactical 1 year audit plans. MUST provide the necessary alerts after completion of 3 years of audit activity. MUST integrate the risk analysis results in the audit plan, at least annual deficiencies, changes in the fiscal code, and information in the risk register. MUST prevent multiple audit activities, by synchronizing the common ANAF activities in Internal Audit, Internal Control, etc. in a common plan. MUST allow to manual highlight other entities (e.g. Court of Accounts) control missions in an entity / business

unit. MUST provide preparation, referral and approval workflow for the annual internal audit plan. MUST generate individual work plans per upcoming audit cycle, both online and offline. MUST manage the audit missions, in the Case Management System, with control reports, reminders of the audit cycles, electronic workflow and checklists, audit candidates, audit reports, scheduler, document management, access to historic information, log of activities, management of the time budget, follow up on the implementation of the audit recommendations, etc. MUST integrate with the risk analysis and the Document Management System.

2.15. Internal Control (IC) – MUST support the following business processes:

- *IC01 – Resource Availability*
- *IC02 – Resource Usage*
- *IC03 – Work Plan Execution*
- *IC04 – Alerts - General*
- *IC05 – Alerts Related to Taxpayer Services*
- *IC06 – Alerts Related to Taxpayer Registration*
- *IC07 – Alerts Related to Returns Processing*
- *IC08 – Alerts Related to Taxpayer Records*
- *IC09 – Alerts Related to Enforcement*
- *IC10 – Alerts Related to Tax Audit*
- *IC11 – Alerts Related to Appeals*
- *IC12 – Alerts Related to Fiscal Information*
- *IC13 – Alerts Related to Antifraud Function*

The System MUST plan and implement the internal control for business unit and individual tax officer, with adherence to the legal norms. MUST plan the work program, including resource utilization, time management, and calendar. MUST support resource allocation, based on the available resources, with skills, specialization, seniority and availability, against the risks to be addressed with internal control mission and the estimated workload. MUST define, maintain and execute integrated work plans for Internal Control. MUST collect, store, log, filter and drill alerts about the activity of all the other departments and System components, like but not limited to taxpayer services, taxpayer registration, returns processing, management of the taxpayer records, enforcement, tax audit, appeals, management of the fiscal information, and anti-fraud. MUST verify process compliance.

2.16. Management Information / Decision Support (REP) – MUST provide the following tools:

- *MIS 01 – Report Engine*
- *MIS 02 – Decision Support System (DSS)*
- *MIS 03 – Executive Information Subsystem (EIS)*

The System MUST provide reporting and KPI measurements. MUST provide data marts and MIS databases, populated with information copied from the production databases (OLTP). MUST integrate with the Revenue Risk Analysis (RM) and Anti-Fraud / Criminal Investigation (FR) functional modules, for functions like data analysis, data analytics and risk scoring. MUST include a complete documented Data Dictionary for the MIS databases and data marts. MUST provide functions for administration of the MIS, MIS databases management, back-up and restore of the data, analysis of the legacy data retained for 10 or 20 years historical periods, query by example (QBE), data formatting, data filtering, report generator, MIS scheduler for the MIS jobs, reports scheduler, report formatting, report editor, report dash board, report dissemination, report posting, secure sensitive reports, report data stamp. MUST support multiple data marts for decision support.

2.17. Taxpayer Services Interface (TS) – MUST provide and integrate the following taxpayer services tools:

- *Call Center*
- *Automatic Call Distribution*
- *Interactive Voice Response Systems*
- *Computer Telephone Integration*
- *Call Logger*
- *Call Handler*
- *SMS Gateway*
- *Fax Gateway*
- *E-Mail Gateway*

GENERAL AND NON-FUNCTIONAL REQUIREMENTS

3. General and Non-Functional Requirements

3.1. Software Architecture

3.1.1. Components: The System MUST include the following components/functionalities (including, as appropriate, complete libraries, up-to-date versions, and paid, up-to-date licenses). Each component must provide its own interface (and tool set), to allow configuration, integration and customization. These components must be fully integrated in the sense that any element of any component can be accessed by another element of any other component and that data are captured and stored once and available system-wide – within the relevant parameters of security and business process rules.

- *DOCUMENT MANAGEMENT SYSTEM.*
- *BUSINESS INTELLIGENCE.*
- *ENTERPRISE REPORTING ENGINE.*
- *WORKFLOW ENGINE.*
- *RULES ENGINE.*
- *FORMS MANAGEMENT.*
- *ON-LINE HELP* (on-line documentation, chat, wiki, etc.).
- *DISTANCE LEARNING.*
- *INTRANET PORTAL.*
- *INTERNET PORTAL.*
- *ON-LINE AUCTION.*

3.1.2. Software Infrastructure Elements: The System MUST include the following software infrastructure elements/functionalities (including, as appropriate, complete libraries, up-to-date versions, and paid, up-to-date licenses). Each element must provide its own interface (and tool set), to allow configuration, integration and customization.

- *RELATIONAL DATABASE MANAGEMENT SYSTEM (RDBMS), INCLUDING ON-LINE ANALYTIC PROCESSING (OLTP), DATA WAREHOUSE, and ELECTRONIC ARCHIVE.*
- *APPLICATION SERVER.*
- *IDENTITY MANAGEMENT AND ACCESS MANAGEMENT.*
- *CLUSTERING AND VIRTUALIZATION.*
- *ENTERPRISE SERVICE BUS.*
- *MANAGEMENT INFORMATION SYSTEM.*

- *CUSTOMER RELATIONSHIP MANAGEMENT AND INTERACTIVE VOICE RECOGNITION (CRM-IVR).*
- *MASSIVE PRINTING UNIT INTERFACE.*

3.1.3. Technical Management Tools: The System MUST include the following technical management tools/functionalities (including, as appropriate, complete libraries, up-to-date versions, and paid, up-to-date licenses). Each tool must provide its own interface, to allow configuration, integration and customization.

- *REQUIREMENTS MANAGEMENT AND DEFINITION.*
- *SOFTWARE RELEASE MANAGEMENT.*
- *INCIDENT AND PROBLEM MANAGEMENT.*
- *FUNCTIONAL AND PERFORMANCE TESTING.*
- *INTEGRATED DEVELOPMENT ENVIRONMENT.*
- *BUSINESS PROCESS MANAGEMENT SUITE.*
- *PROGRAMMING LANGUAGES COMPILERS AND/OR INTERPRETERS USED IN THE DEVELOPMENT OF THE RMS PRODUCT/S.*
- *LIBRARIES AND API'S USED IN THE DEVELOPMENT OF THE RMS.*
- *DATA MIGRATION (I.E., DATA EXTRACTION, DATA FILTERING, DATA CONVERSION, OTHER DATA PREPARATION STEPS FOR THE TEST AND PRODUCTION DATA)*

3.1.4. SOA. The System MUST implement a Service Oriented Architecture (SOA) for all external transactions and all inter-component transactions.

3.2. ICT Platform Compatibility. The System MUST reliably and effectively run on the ICT platform technologies of ANAF's Test and Development Platform (See Informational Annex 3 for more details).

3.3. Language Support. The System MUST handle multi-byte character sets – specifically: Unicode Latin Extended A and B, UTF-8, and UTF-16 in display in at least the data and document management functions, rules and workflow specifications, system audit, system security, and on-line help. Case-sensitive sorting must conform to the standards for the Romanian Language (see DEX “Explicative Dictionary of the Romanian Language”). All systems documentation MUST be provided in digital revisable copies, PDF ready-to-print copies, and hard copies. User manuals MUST be provided in the Romanian and English Languages. All other system and implementation documentation MUST be provided in at least the English Language.

3.4. Software Components (functionalities). MUST be supplied, configured and integrated to provide the following capabilities.

- 3.4.1. *DOCUMENT MANAGEMENT SYSTEM*. MUST exchange and manage documents received from and sent to taxpayers. MUST exchange and manage documents transmitted between functional modules as well as with the main software components/elements (e.g., e-mail, document repositories, databases). MUST map and insert metadata in any digital document. MUST create templates for common digital documents and assign metadata sets for each template. MUST manage a document's metadata in accordance with specified rules. MUST provide an integrated document storage facility. MUST provide the capacity to create digital documents and to create them from scanned images, including imaging processing. MUST provide a personal workspace, where draft documents can reside until they are either deleted or registered as digital documents by the user. MUST create and manage multiple versions of digital documents. MUST provide an integrated workflow engine (including an editor for creating rules) or be integrated with the *WORKFLOW ENGINE* (specified below). MUST be integrated with the *BUSINESS PROCESS MANAGEMENT SUITE*.
- 3.4.2. *BUSINESS INTELLIGENCE*. MUST handle data from multiple databases. MUST provide dashboards and data visualization facilities. MUST provide for self-service of selection, analysis and presentation functions. MUST allow presentation on mobile devices (i.e., tablets, smart phones, etc.), in addition to conventional desktop/laptop devices. MUST provide enterprise search, balanced scorecard, predictive analytics, forecasting, decision-support, data mining and online analytical processing, functions. MUST provide for configurable display design, including timeline, RSS feed features, design templates, scorecard wizards, and key performance indicator (KPI) templates. MUST integrate with the *ENTERPRISE REPORTING ENGINE*. MUST utilize the overall System Security facilities.
- 3.4.3. *ENTERPRISE REPORTING ENGINE*. MUST generate reports from multiple data sources (e.g., databases, flat files, .XLS, or similar) to multiple document formats (e.g., .DOC, .PDF, .CSV, etc.) using predefined or customized report templates. MUST generate and edit report templates. MUST support data consolidation from RMS platform databases and other data sources (e.g., ERP, BI, Analytics, and Data Warehouse) using standard database interfaces and protocols (e.g., ODBC, OLEDB, JDBC, etc.). MUST provide concurrent users simultaneous view of the same records, documentation, and/or template. MUST provide role-based access control at the operation level. MUST control for admissible client applications before allowing such application to use the *ENTERPRISE REPORTING ENGINE* capabilities.
- 3.4.4. *WORKFLOW ENGINE*. The System MUST use the *WORKFLOW ENGINE* to execute all business process workflows. The *WORKFLOW ENGINE* MUST integrate with the RMS application. The RMS application MUST create and manage the business process workflows. The *WORKFLOW ENGINE* MUST provide user and administrative control over the execution of standard and custom workflows, without limitation regarding the number of workflows and steps in the workflows. The *WORKFLOW ENGINE* MUST provide permissions to users and groups, so that they may re-assign

tasks/activities/actions in a workflow under the control of the system administrator. The *WORKFLOW ENGINE* MUST allow a user to check status of own-tasks, to suspend and resume a task for a determined period of time, and to redirect a task to another user. The *WORKFLOW ENGINE* MUST provide reporting and notification functions covering workload and exceptions (e.g., tasks suspended, tasks delayed beyond norm for each task, tasks approaching the statutory 30 day limit, etc.). The *WORKFLOW ENGINE* MUST trigger workflows automatically based on appropriate events, provide conditional and parallel workflow execution, prioritize workflows in the queues, and track the entire workflow process. MUST manage an unlimited number of versions of the same workflow each with specific time limits. MUST utilize the overall System Security facilities.

3.4.5. *RULES ENGINE*. MUST manage the execution of all business process workflows. The *RULES ENGINE* MUST integrate with the RMS application. The *RULES ENGINE* MUST create and manage the business rules for workflow execution and reporting. The *RULES ENGINE* MUST recognize and organize textual statements of a business rule (or groups of rules) into a repository with associated metadata, reports, and guidance for maintenance and management of the rule/rules. The *RULES ENGINE* repository MUST provide a structured, hierarchical view of the rules. The *RULES ENGINE* MUST import and export rules, statements, metadata and associated information in a standard format (e.g., Semantics of Business Vocabulary and Business Rules (SBVR), Production Rule Representation (PRR), etc.). The *RULES ENGINE* MUST provide a structured rules language and provide patterns for rules that help the business user and/or administrator create new rules. MUST manage an unlimited number of versions of the same rule each with specific time limits. MUST utilize the overall System Security facilities.

3.4.6. *FORMS MANAGEMENT*. MUST allow administrators to create, edit, import, export forms, XML and XSLD schemas and bind the forms and XML schemas together. MUST support at least Adobe .PDF formats and XML compatible layout schemas. MUST manage multiple versions of the same form with specific time limits. MUST work with digital signatures. MUST allow on-line and off-line interaction with the forms. The RMS application MUST integrate the forms with the functional modules using standard web-service protocols (e.g., WSLD, SOAP, HTTP, ADO, JDBC). The *FORMS MANAGEMENT* MUST store and archive unlimited number of digital forms. The *FORMS MANAGEMENT* MUST utilize the overall System Security facilities. The electronic forms generated by the *FORMS MANAGEMENT* MUST support locale settings for the Romanian, Hungarian, German and English Languages. The language of the user interface within the electronic forms MUST be at least Romanian and English. The electronic forms must correct misuse of non-ASCII special characters in Romanian, Hungarian, and German.

3.4.7. *ON-LINE HELP* (on-line documentation, chat, wiki, etc.). MUST search and index all articles (e.g., HTML pages, etc.) using keywords and highlight results in the retrieved articles. MUST integrate with Internet Portal and

Intranet Portal and provide “tool tips” (i.e., context-based guidance). MUST allow video tutorials to be embedded in the help articles. MUST allow user to export articles as .PDF documents. MUST monitor and report user query statistics. MUST provide on-line chat help desk functionality. MUST allow users to select large display font sizes. The on-line help articles and user interface must be selectable between the Romanian and English Languages (with full support for the Romanian character set).

3.4.8. *DISTANCE LEARNING*. MUST administer the full lifecycle of training (planning, curricula, registration, attendance, testing, evaluation, and trainee feedback, etc.). MUST deliver through Computer Base Training (CBT), Instructor Lead Training (ILT) classroom, and virtual classroom channels. MUST provide individualized access to trainee profile, job role, training track (past and future), class schedule, class materials, class enrollment and class access. MUST utilize the overall System Security facilities. MUST provide training management control over course definition, curricula, mapping of job role and courses, class schedule, training resource availability (including trainers, classrooms, pedagogical equipment, inventory of printed manuals, and consumables, etc.). MUST provide training management monitoring of trainee evaluation and trainee compliance testing, class evaluation, and course evaluation. MUST provide capacity for virtual and distance classes (i.e., multimedia streaming, voice and video conferencing, desktop sharing/remote control of the trainee’s workstations). MUST catalog training content for classrooms and CBT. MUST provide search and selection of training content from the catalog based on trainee profile, job role, topics of interest, and schedule. MUST track and notify trainees and training administrators regarding compulsory courses and test base on the job role. MUST upload and download CBT. MUST provide and manage CBT using the SCORM 2004 international standard (or equivalent standard). MUST provide a web-interface and the option to download and run the CBT on the trainee’s workstation. MUST provide an user interface in the Romanian and English Languages.

3.4.9. *INTRANET PORTAL*. MUST provide an enrollment function that can interoperate with ANAF’s existing IBM Tivoli Identity Manager and IBM Tivoli Access Manager systems and integrate with the *IDENTITY MANAGEMENT AND ACCESS MANAGEMENT*. MUST provide a user profile editing and update function to establish and maintain details about the internal user (e.g., mail stop, extension number, access privileges for the business applications) that provide self-service and supervisory control functions. MUST utilize the overall System Security facilities. MUST provide controlled access to all RMS modules, software components, software elements and system management tools. MUST provide a visual user interface in the Romanian and English Language. MUST present personalized access points to the authorized business applications. MUST present information of general interest to ANAF personnel (e.g., news, updates, broadcast internal communication, etc.). MUST present user-specific information (e.g., task lists, late or delayed tasks, notifications, etc.). During the analysis and development stages, the Intranet Portal MUST provide an indication of what business applications are running on the

production system and what business application are running on the test/training system.

- 3.4.10. *INTERNET PORTAL*. MUST provide an enrollment function that can interoperate with ANAF's existing IBM Tivoli Identity Manager and IBM Tivoli Access Manager systems and integrate with the *IDENTITY MANAGEMENT AND ACCESS MANAGEMENT*. MUST provide a user profile editing and update function to establish and maintain details about the external user (taxpayer register number, name of taxpayer/firm, addresses, contact information, etc.) that provide self-service and supervisory control functions. MUST provide controlled taxpayer-specific access to specific taxpayer services (inquiry, registration, returns filing, taxpayer account, appeals and complaints, on-line help, on-line training, chat, selection of SMS versus e-mail communications channels, etc.). MUST present taxpayer personalized access points to the authorized on-line services. MUST present information of general interest to taxpayer (e.g., news, updates, broadcast external communication, etc.). MUST present taxpayer-specific information (e.g., taxpayer specific documents released by ANAF, notifications, access logs, etc.). MUST utilize ANAF's Internet security system. (See Informational Annex 4 for details.) MUST provide a visual user interface in the Romanian, German, Hungarian and English Languages.
- 3.4.11. *ON-LINE AUCTION*. MUST provide functions to automate publicity and transactions with goods from enforced collection, seized goods and other categories of goods (like old ANAF equipment for disposal), over secured Internet. MUST integrate with the Taxpayer Registration, Internet Portal, Intranet Portal and Identity Management and Access Management components. MUST authenticate and log-in the participants to the on-line auctions in e-auction rooms, over the Internet and the Intranet or from auctions room located on the premises of ANAF, over the Intranet. MUST provide at least the following roles for the participants: bidders, auction president (only one participant), lead-secretary (only one participant for the e-auction room), secretaries (at least one for each auction room), independent witnesses, and auditors. MUST authenticate the participants at least with user name, password and qualified digital certificate, in order to sign the auction documents (i.e. auction terms and conditions, consent for the processing of the personal data, auction forms, and auction session minutes) during the trade session. MUST log with certified time stamp and digital signature all the activities of the participants, in an auditable activity log and in the auction session minutes document. MUST time on all the phases and steps of the auction, locking and unlocking the processes as per the auction scenario in place. MUST implement flexible and editable parameters for the duration of all the steps of the auction, the advertising periods of time, the deadlines to enroll for an auction and pay the participation fees or the auction security bond, etc. MUST interface with Revenue Enforcement functional module and with the Document Management System, to import the information regarding the goods on sale from the auction case folder into the publicity and the transaction. MUST interface with the Revenue Enforcement functional module and with the Document Management System to export the results and the logs of the auction (i.e. all the auction documents digitally

signed, transactions logs, activity logs, image and sound captures from the physical auction rooms on ANAF premises, etc.). MUST interface with the WebSpace to post information for the taxpayers enrolled or participating in e-auctions and to collect the documents uploaded by the taxpayer to enroll for the e-auctions. MUST interface with the Taxpayer Accounting functional module to check the payments made for the participation security and/or participation fee, for the payments of the adjudicated goods, etc. MUST implement auction workflows compliant with the regulations in place at least forward e-auction, for non-perishable non-perishable goods, and low value goods. MUST implement a secured mechanism to make all transactions non-reputable, with the step-by-step granularity. The Supplier MUST provide functions to manage the events that may happen during the e-auction session (i.e. presentation of the participants, participant unexpectedly leaves the auction room, technical incidents, etc.). MUST distribute notifications and documents regarding the results of the auctions, the upcoming auctions, the goods to be auctioned again at discounted starting price, etc. MUST disseminate information regarding the goods to be auctioned via a public web section in the ANAF public portal. MUST disseminate reminders to the participants enrolled in the e-auction platform via e-mail and WEB. MUST provide secured and encrypted communication sessions over the Internet for all the participants on-line (see more details in Informational Annex 4 – Online Auction). MUST utilize ANAF's Internet security system. (See Informational Annex 4 for details.) MUST provide a visual user interface in the Romanian and English Languages.

3.5. Software Elements (functionalities). MUST be supplied, configured and integrated to provide the following capabilities.

3.5.1. *RELATIONAL DATABASE MANAGEMENT SYSTEM (RDBMS), INCLUDING ON-LINE TRANSACTIONS PROCESSING (OLTP).* MUST implement the entity relation model with relational or object-relational technology. MUST provide at least one of SQL:2011 or ISO/IEC 9075:2011 or noSQL query languages. MUST provide programmatic interfaces for all the programming languages used in the RMS applications. MUST provide standard database interfaces and protocols – at least one of ODBC, OLEDB, JDBC, JSON, or API interfaces. MUST provide JAVA and/or Microsoft .Net application development platforms. MUST provide an application development environment with a graphical integrated development environment (IDE) from the RDBMS manufacture or using open source technologies (e.g., Eclipse). MUST provide high-scalability, high-availability, disaster-recovery function either built-in or products from the RDBMS manufacture. MUST provide adjustable multi-level query optimizer. MUST provide parallel query processing (i.e., to process multiple table partitions simultaneously). MUST point-in-time recovery (i.e., recovery to a specified moment in time). MUST provide on-line and off-line back-up functionality. MUST provide data encryption within a table (i.e., column-based data encryption). MUST provide row-level security functions. MUST provide native support for multi-byte character set – specifically: Unicode Latin Extended A and B, UTF-8, and UTF-16. MUST provide selectable,

multi-level audit trails. MUST provide database partitioning. MUST manage databases of at least 500 (five hundred) TB.

3.5.2. *DATA WAREHOUSE.* MUST integrate with the *RELATIONAL DATABASE MANAGEMENT SYSTEM (RDBMS)*, *ON-LINE TRANSACTIONS PROCESSING (OLTP)*, and *BUSINESS INTELLIGENCE*. MUST acquire, organize, analyze, ingest, and present data. MUST provide Analytics 3.0 standards in the domains of deeper analysis, different types of data, and operational elements incorporated with design patterns (e.g., dashboards and scorecards). MUST handle structured, semi-structured, and unstructured data with the data types, including master and reference data, transactional data, machine-generated data, social media data, text, image, video and audio. MUST provide data acquisition from DBMS, flat files, NoSQL files, DMP files, etc. MUST provide data organization with at least ETL/ELT rules. MUST analyze data with at least Open Data Sets (ODS), warehouse, graph model, in database analysis, in-memory database processing. MUST provide data decision functions for: score cards, dashboards, query reporting, real-time decisions, CPM, BI, social applications, text analytics and search, advanced analytics, and interactive discovery. MUST provide DBA productivity tools, monitoring features, parallel utilities, robust query optimizer, locking schemes, security methodology, and remote maintenance capabilities. MUST provide data integrity, back-up and recovery functions, with ability to restore databases at any point in time, to ensure data integrity Write Data to Disaster Recovery after data is committed at Primary (performance at the Primary must not be interrupted by data replication at the Disaster Recovery / Business Continuity Sites). MUST interoperate with ANAF's existing DBMS system software (i.e., Oracle 8, 9, 10i, 11g, IBM DB2, Microsoft SQL Server, Lotus Notes and Domino). MUST provide multiple data marts (to segregate risk management, fiscal audit and internal control functions from the main data stores).

3.5.3. *ELECTRONIC ARCHIVE.* MUST preserve the collection of ANAF's signed digital documents and other artifacts (unsigned documents, messages, transactions logs, scanned images, presentations, new feeds, press releases, system images, etc., etc.). MUST monitor and insure the integrity of digital documents and artifacts during day-in-and-day-out operations. MUST manage the physical security of the digital documents and artifacts. MUST facilitate the discovery information about the archived digital documents and artifacts and enforce access control. MUST manage digital objects made up of multiple components, versions/generations, and files. MUST maintain relationship between digital objects with multiple components to ensure that the constituent parts are delivered in the proper order. MUST maintain the reference, the provenience, the context and fixity information required to preserve the integrity of the digital object. MUST provide an open, extensible and standard method of packaging metadata for digital objects, including at least Metadata Encoding and Transmission Standard (METS). MUST allow new versions of descriptive metadata alongside older versions of metadata attached to a digital object. MUST run continuously with no scheduled downtime. MUST provide remote administration using secure and unsecure communication protocols. MUST provide a workflow for

digital document and artifact registration (or utilize the *WORKFLOW ENGINE*). MUST provide search-driven structured and dynamic navigation and filtering. MUST allow subsets of documents of search results to be selected for downloading.

3.5.4. *APPLICATION SERVER*. MUST deploy applications developed with Java or Microsoft .Net application frameworks. MUST integrate with the *RELATIONAL DATABASE MANAGEMENT SYSTEM (RDBMS)*, *DATA WAREHOUSE*, *CLUSTERING AND VIRTUALIZATION*, and *ENTERPRISE SERVICE BUS*, as well as the RMS functional modules. MUST be accessible via an Application Programmer Interface (API) defined by the *APPLICATION SERVER* itself. MUST provide native functionality for clustering, fail-over, and load-balancing. MUST implement either Java Platform Enterprise Edition or Microsoft .Net Framework for applications. MUST serve web applications and services via standard interfaces (e.g., RMI, EJD, JMS, SOAP, ASP.NET, COM+, WCF). MUST provide all necessary libraries, scripting languages and interpreters, and APIs for the RMS functional modules and the above named software components. MUST provide application services for 25,000 concurrent users.

3.5.5. *IDENTITY MANAGEMENT AND ACCESS MANAGEMENT*. MUST provide the management of the individual principals, of their identification, authentication and authorization, as well as of their access privileges across the IT systems and applications of NAFA, within the enterprise architecture boundaries. MUST manage the identification, authentication and authorization information that defines the operations an entity (user) can perform in the context of any specific application (part of the RMS system) at any point in time. MUST provide the components of the identity management system for the RMS system, including (but not limited to): functionalities for internal directory services, meta-directory and federation services, password and alternative credentials lifecycle management, agent less single sign-on services. MUST provide consolidated dynamic role- and attribute-based authorization services for the proposed RMS application modules and to existing NAFA applications, as well as to the underlying Web-Services, APIs and IT infrastructure components. MUST provide ongoing governance for the identity management process itself, including of the creation, initial provisioning, subsequent changes and de-provisioning of the identity profiles and of the resource access entitlements granted to the users. MUST provide a core component providing an internal user registry able to hold and operate with detailed information sets for more than 5 million external users and for up to 50,000 internal and extranet users. MUST provide standards-based directory and authorization services with support for high concurrency environments (hundreds of thousands of concurrent requests) and with a rich set of identity management interoperability focused features. MUST provide interfaces and methods to implement both single-factor authentication (e.g. user name and password) and multi—factor authentication (e.g. user name and any of: password, digital certificate/token or one-time password code/token). MUST provide full support for the use of the digital signatures as well as for the concurrent connection to more than one back-end (internal and/or third party)

certification and/or validation authority at a time. MUST provide support for digital certificates, at a minimum from: the ones issued by a Certification Service Provider on the list of EU Trusted Lists of Certification Services (available on <https://ec.europa.eu/information society/policy/esignature/trusted-list/>), or the ones from a Qualified Certificate Service Providers registered in Romania (the list is available on: <http://www.mcsi.ro/Minister/Domenii-de-activitate-ale-MCSI/Tehnologia-Informatiei/Servicii-electronice/Semnatura-electronica/ROMANIATrustedList-v7-PDF>). MUST support centralized administration, via central administrator roles, as well as the delegation of authority functions for local administrators and supervisors. MUST support the interchange of the identity related information between two or more identity domains via the Security Assertion Markup Language (SAML 1.0, 1.1 and 2.0) OpenID and WS-Trust protocols. MUST enable the use of delegated authorization in the NAFA applications via OAuth (1.0 and 2.0) and WS-Trust protocols and enable the use of standards-based machine-readable fine-grained resource access policies via the eXtensible Access Control Markup Language (XACML 2.0 and 3.0) protocols. MUST support and at least substantially implement the core principles of the following international standards specific for identity and access management: ISO/IEC 24760-1:2011 and ISO/IEC 24760-2:2015 Framework for Identity Management; ISO/IEC 29100 Privacy Framework, ISO/IEC 29101 Privacy Architecture; ISO/IEC 29115:2013 Entity Authentication Assurance. MUST run at least on any of the following operating system platforms (with reference to the versions respectively supported at the time of the offering and for the duration of the contract): Unix (multivendor), Linux (multivendor) or Microsoft Windows.

3.5.6. *CLUSTERING AND VIRTUALIZATION*. MUST deploy images of the software stack (e.g., operating system, RDBMS, application server, business applications) over two or more physical servers in a High Availability and Load Balancing configuration, separating the components using virtual machines. MUST integrate with the software stack used by the RMS, including all components in a fully virtualized environment.

3.5.7. *ENTERPRISE SERVICE BUS*. MUST implement Service Oriented Architecture (SOA) communications between the software components and software elements. MUST fully integrate with the software stack (e.g., operating system, RDBMS, application server, business applications). MUST implement interfaces for applications, software components and software elements based on the following standards: Java, BPEL, SOAP, RNI, REST, JNI, and others as needed for the RMS. MUST provide functions to monitor and control routing of messages exchanged between the services integrated by the *ENTERPRISE SERVICE BUS*. MUST provide resolution containment between the communicating service components. MUST provide marshaling of redundant services in the RMS. MUST provide commodity services to the RMS components (i.e., event handling, data transformation and mapping, message and event queuing and sequencing, message security, exception handling, protocol conversion, and file transfer). MUST provide process choreography and service

orchestration. MUST implement interfaces for ANAF's legacy systems, specifically: Oracle RDBMS, Oracle BPEL, IBM DB2, IBM Websphere, Lotus Notes and Domino, JBOSS, Spring, and Hibernate.

3.5.8. *MANAGEMENT INFORMATION SYSTEM*. MUST provide timely, accurate and consistent data for management and budget decision-taking for the agency level policy decisions. MUST integrate revenue collection data with activity resource usage and cost information. MUST provide reports for budget planning, analysis and government wide reporting, based on ANAF's customized formats and EU standard formats. MUST prepare financial statements in the International Financial Reporting Standard (IFRS) formats (in accordance with DEP 2003/51/CE and other applicable legislation). MUST provide at least budget reports and statutory financial reports. MUST provide a complete audit trail. MUST provide a general ledger module, with the Romanian Chart of Accounts. MUST interface with ANAF's existing accounts payable, accounts receivable, cash management, assets, procurement, and budget planning modules. MUST interface with fiscal information in the RMS, payment information in the Treasury system (TREZOR), and taxes, duties, levies and excises in Customs systems (EMCS-RO, NCTS-RO, ECS-RO, ICS, EORI-RO, TARIC, TARIF, ROC-DPS, RO-DAI, APS-RO, and RVEDF). (See Informational Annex 4 for descriptions of ANAF's to-be Legacy Systems and interfaces.)

3.5.9. *CUSTOMER RELATIONSHIP MANAGEMENT AND INTERACTIVE VOICE RECOGNITION (CRM-IVR)*. MUST provide information to the ANAF taxpayer support staff regarding general topics and taxpayer specific fiscal topics, using the information from knowledge database (supported today with the application ANAFI) and the help system. MUST integrate with the tax payer register, to check the identity of caller versus the existing information about the respective taxpayer. MUST track and measure the taxpayer support staff interaction with the taxpayers using the active communication channels, for activity analysis. MUST provide interactive functions to handle the calls of the taxpayers, including taxpayer identity, taxpayer incoming phone number (caller ID), taxpayer verification (password, PIN, and other security information) via voice or dual tone multi frequency signal (DTMF). MUST interact via the following channels: voice, voice over IP, Chat, SMS, fax and e-mail. MUST integrate with the existing ANAF's Taxpayer Services Contact Center (described in Informational Annex 4). MUST integrate with the WebSpace for the chat function, available to the tax payers logged in the WebSpace to get support from ANAF specialists. MUST log all calls and capture at least the following information: caller id, date, time and duration, caller name, taxpayer support staff id and name, subject(s) of the call, content, call closure, call evaluation, call recording and record of all the chat sessions, for later review, quality control and trends analysis. MUST provide pre-recorded incoming call message and waiting message. MUST provide call-monitoring functions. MUST provide statistical reports regarding the calls – by topic, by categories, by period, by taxpayer support staff. MUST report on trends over time. MUST report on the activity of the tax payer support staff in detail and grouped by areas and activity type. MUST push activity statistics to the Data Warehouse and MIS.

3.5.10. *MASSIVE PRINTING UNIT INTERFACE*. MUST provide access to the massive printing facilities of ANAF for all the applications part of the System. The Massive Printing Unit prepares for mass mailing the ANAF administrative documents (e.g. notifications, summons, fiscal notices, executive titles, deduction notices, ANAF decisions, etc.). The Massive Printing Unit distributes the administrative documents to the tax payers based on a protocol with the Romanian Post, from this single location. The receipt of the administrative documents by the taxpayer is confirmed via the postal service, based on distribution lists managed by the Massive Printing Unit. The Massive Printing Unit of ANAF consists of a printing server located in the Primary Data Center (in Bucharest), connected via Intranet to the printers (manufactured by Xerox) and the inserting equipment (manufactured by the company Kern (www.kern.ch), 2 units of Kern 686 and 1 unit of Kern 3500), located in Ramnicu Valcea, Romania. MUST handle output from the System applications in Oracle .DMP file format. MUST capture the output of the System applications at least in the following file formats: .PDF, .TXT, .CSV, .XML, Oracle, .DMP. MUST transfer the output files to the application SIAD – “*Sistem informatic de administrare a documentelor administrative*” – (IT system for the administration of the administrative documents), via simple file sharing on NFS protocol or via FTP protocol. MUST provide automatic and manual file transfers. MUST provide the administrative information about the documents to be printed, folded and inserted in envelopes for mass mailing in a structured format (e.g. format of the document to be printed, name of the document template from the existing library of formats, destination address, distribution lists per regions, tally sheets, confirmation letters, etc.) together with the files to be printed. MUST provide the option to handle directly the printers located in the Massive Printing Unit, using virtual printer ports over the Intranet. MUST support direct printing on the existing printer drivers or using an universal virtual printing driver, supporting at least one of the following printer control languages: PCL5, PCL6 and/or Postscript. MUST provide complete mailing and formatting information for the documents printed directly (if any) on the printers of the Massive Printing Units, including the folding and inserting commands for the inserting equipment. MUST provide mailing information (if any) sorted and grouped per regions, localities, and postal codes. MUST capture the information about the administrative document delivery status (e.g. delivered to tax payer, not delivered to tax payer, posted on the ANAF public web, accepted by default, etc.) from the files in Oracle .DMP format produced by the SIAD application and update the status of the administrative document in the System.

3.6. Technical Management Tools (functionalities). MUST be supplied, configured and integrated to provide the following capabilities

3.6.1. *REQUIREMENTS MANAGEMENT AND DEFINITION*. MUST be the repository and management tool for documents, requests and change requests. MUST compile the business requirements and configuration change requests in a standardized form. MUST ensure the validation business requirements and configuration change requests with the relevant business owners and technical departments. MUST trace requirements to system functions and

test cases. MUST ensure that the integrity of the requirements is preserved (i.e., all comments, changes and approvals are recorded). MUST maintain accountability of the change requests to the initiating department. MUST provide customizable standardized forms for business requests, change requests, and configuration change requests. MUST log change requests and all processing steps. MUST notify (via e-mail) stakeholders regarding events and step approvals. MUST allow an unlimited number of change requests, items, processes – each with their own workflow logic and data capture requirements. MUST provide consolidated views of the individual work-items, showing total effort and cost by group, team, application, or other attribute. MUST provide audit trails for all actions, approvals, and data updates. MUST provide access to authorized users via a web-based interface. MUST provide version control for application software, software components, software elements, and technical management tools (either integral to the *REQUIREMENTS MANAGEMENT AND DEFINITION* tool or by the *SOFTWARE RELEASE MANAGEMENT* tool). MUST integrate with RMS applications, software components, software elements, and technical management tools.

3.6.2. *SOFTWARE RELEASE MANAGEMENT*. MUST control the acquisition, installation and testing of all new software releases. MUST provide a repository and necessary tools to manage the development and test environments (i.e., system images and virtual machines) and conduct the installation and testing processes. MUST manage the deployment of the software release into the production environment. MUST integrate with the *FUNCTIONAL AND PERFORMANCE TESTING* tools.

3.6.3. *INCIDENT AND PROBLEM MANAGEMENT*. MUST record and log all incidents and problems arising during implementation, configuration, testing deployment, production operations and maintenance phases. MUST be accessible via secure Internet connection by the Supplier and the ANAF. MUST provide a unique id for all incidents and problems. MUST track resolution process steps until closure, using the unique id. MUST classify incidents as either “existing problems” (without a known root cause) or “known errors”. MUST implement the Supplier’s problem management process. MUST register incidents and problems in a “know error” database accessible to both the Supplier and ANAF. MUST provide templates for incident and problems registration. MUST assign incident ownership, monitoring, tracking, and communication responsibilities. MUST track and report on the status of incidents and problems resolution. MUST notify the stakeholders of an incident or problem via e-mail regarding changes and overdue actions.

3.6.4. *FUNCTIONAL AND PERFORMANCE TESTING*. MUST allow authorized users to define test cases for module-specific or system-wide functions, for performance testing, and for stress testing. MUST manage the performance threshold requirement detailed in the analysis and design phase. MUST automate functional and regression testing. MUST define tests by recording actual business activities using Java, .NET, HTTP, and HTTPS. MUST provide a repository for requirements, test cases, automated test scripts, and

revealed defects. MUST generate reports on requirements, test cases, automated test scripts, revealed defects, release status, release coverage, etc. MUST define and control the visibility of the testing process for different groups of users. MUST manage the full cycle of performance testing (i.e., stress and load testing) for web-based applications.

3.6.5. *INTEGRATED DEVELOPMENT ENVIRONMENT.* MUST integrate *PROGRAMMING LANGUAGES COMPILERS AND/OR INTERPRETERS USED IN THE DEVELOPMENT OF THE RMS PRODUCT/S. LIBRARIES AND API'S USED IN THE DEVELOPMENT OF THE RMS.* MUST provide at least Eclipse, Hibernate, Spring, Oracle JDeveloper, and generic SQL development frameworks.

3.6.6. *BUSINESS PROCESS MANAGEMENT SUITE.* MUST integrate with the following software elements and components: Intranet Portal, Internet Portal, Workflow Engine, Rules Engine and Enterprise Service Bus. MUST provide integration for applications made in different technologies, based on open interfacing standards. MUST provide a process orchestration engine to coordinate all type of actors for structured and unstructured data flows. MUST provide the ability to connect mainstream, commercial of the shelf (COTS) applications. MUST support rule-driven and ad-hoc workflows, and response to human and system responses. MUST provide logs documenting the changes of the state of the coordinated resources (e.g. processes, interfaces, data workflows, etc.). MUST schedule and prioritize work in a flexible way. MUST integrate in an Integrated Development Environment, with graphical interface. MUST natively manage or integrate with enterprise content management tools (ECM) to manage documents and other type of unstructured content (e.g. graphical images, audio or video). MUST provide on-demand analytics functions on the processes and workflows managed, to improve the process model or its execution by the user. MUST provide business rules processing. MUST manage and execute rules that represent business policies. MUST provide connectivity at least via HTTP, REST, SOAP, WSDL, ODBC, JDBC and /or .NET protocols. MUST provide functions to configure deploy and administer the platform and the application artifacts, as well as versioning control. MUST provide integration with the IT security framework, at least at the level of application, user, role, group, department and function. MUST provide process monitoring and alerts for the users and the administrators regarding the processes execution. MUST support desktop, laptop and mobile end-user devices. MUST provide integration with the social media applications, at least Facebook, Google+, LinkedIn, YouTube, Instagram, other as per the case.

3.6.7. *PROGRAMMING LANGUAGES COMPILERS AND/OR INTERPRETERS USED IN THE DEVELOPMENT OF THE RMS PRODUCT/S. LIBRARIES AND API'S USED IN THE DEVELOPMENT OF THE RMS.* MUST provide a complete set of up-to-date media, licenses and documentation for all compilers, interpreters, libraries and API necessary for customization and maintenance of the System. MUST integrate these tools in the *INTEGRATED DEVELOPMENT ENVIRONMENT.* MUST integrate these tools with *SOFTWARE RELEASE MANAGEMENT.*

- 3.6.8. *DATA MIGRATION*. MUST provide tools for data extraction, data filtering, data cleaning, data conversion, other preparation steps for migrating the test and production data from ANAF's existing systems and databases into the RMS. MUST use the *PROGRAMMING LANGUAGES COMPILERS AND/OR INTERPRETERS USED IN THE DEVELOPMENT OF THE RMS PRODUCT/S. LIBRARIES AND API'S USED IN THE DEVELOPMENT OF THE RMS*. MUST upload the test and production data into the *RELATIONAL DATABASE MANAGEMENT SYSTEM (RDBMS)* and *THE DATA WAREHOUSE*.

SIZING AND PERFORMANCE

4. **Sizing.** The System MUST handle (including, as appropriate, licenses):

4.1. MUST provide a perpetual enterprise license for the RMS product.

4.2. The minimum number of end users per functional modules are as follows:

- At least 5,000 users for the *TAXPAYER REGISTRATION* functional module.
- At least 5,000 users for the *RETURNS PROCESSING* functional module.
- At least 5,000 users for the *PAYMENTS PROCESSING* functional module.
- At least 5,000 users for the *TAXPAYER ACCOUNTS/LEDGER* functional module.
- At least 5,000 users for the *REFUNDS PROCESSING* functional module.
- At least 5,000 users for the *RECONCILIATION* functional module.
- At least 5,000 users for the *REVENUE COLLECTION* functional module.
- At least 1,000 users for the *REVENUE ENFORCEMENT* functional module.
- At least 3,500 users for the *TAXPAYER AUDIT* functional module.
- At least 2,000 users for *ANTI-FRAUD / CRIMINAL INVESTIGATION* functional module.
- At least 1050 users for the *OBJECTIONS AND APPEALS* functional module.
- At least 30 users for the *REVENUE ACCOUNTING* functional module.
- At least 120 users for *REVENUE RISK MANAGEMENT* advanced analytics functional module.
- At least 10 users for *REVENUE RISK MANAGEMENT* business intelligence and data mart functional module.
- At least 2,000 users for *REVENUE RISK MANAGEMENT* enterprise reporting functional module.
- At least 100 users for the *INTERNAL AUDIT* functional module.
- At least 100 users for the *INTERNAL CONTROL* functional module.
- At least 2,500 users for the *MANAGEMENT INFORMATION / DECISION SUPPORT* functional module.

- At least 12,000 users for the *TAXPAYER SERVICES INTERFACE* functional module.

4.3. The minimum number of registered identities for the underlying software components are as follows:

- At least 18,000 run-time users for *DOCUMENT MANAGEMENT*.
- At least 2,500 run-time users for *BUSINESS INTELLIGENCE*.
- At least 250 full users for *BUSINESS INTELLIGENCE*.
- At least 2,500 users for *ENTERPRISE REPORTING ENGINE*.
- At least 18,000 run-time users for *WORKFLOW ENGINE*.
- At least 18,000 run-time users for *RULES ENGINE*.
- At least 18,000 run-time users for *FORMS MANAGEMENT*.
- At least 18,000 users for *ON-LINE HELP*.
- At least 18,000 users for *DISTANCE LEARNING*.
- At least 18,000 users for the *INTRANET PORTAL*.
- At least 500,000 users for the *INTERNET PORTAL*.
- At least 1,000 run-time registered internal users. At least 50,000 run-time registered external users for *ON-LINE AUCTION*.

4.4. The sizing of the software infrastructure elements are as follows:

- *RELATIONAL DATABASE MANAGEMENT SYSTEM*, including *OLTP*, *DATA WAREHOUSE*, and *ELECTRONIC ARCHIVES* sufficient to run all the required applications, users, performance requirements, and data volumes (including at least ten years of records of 2,500,000 corporate taxpayers/contributor accounts and at least 4,700,000 individual taxpayer/contributor accounts for the *OTLP Database*, at least 500 (five hundred) TB for the *Data Warehouse*, and at least 100 (one hundred) TB for the *Electronic Archive*.)
- *APPLICATION SERVER* sufficient to run all the required applications, users, data volumes, performance requirements.
- *IDENTITY MANAGEMENT AND ACCESS MANAGEMENT* sufficient to run all the required applications, 30,000 internal users, 500,000 external users (tax payers, individuals and companies, that will access systems' functionalities via the Internet), implemented in a high availability and disaster recovery configuration with 3 sites – Primary Data Center (PDC), Secondary Data Center (SDC) and Data Warehouse Data Center (DWDC).
- *CLUSTERING AND VIRTUALIZATION*, sufficient to run all the required applications, users, data volumes, performance requirements.
- *ENTERPRISE SERVICE BUS* that can handle at least 15,000 one-kilobyte messages per hour with a mean response time of no more than 1 second per message.

- *MANAGEMENT INFORMATION SYSTEM (MIS)* that can handle at least 2,500 reporting users, 500 ad hoc users, 120 advanced analytic users, and 15 Business Intelligence developers.
- *CUSTOMER RELATIONSHIP MANAGEMENT AND INTERACTIVE VOICE RECOGNITION (CRM-IVR)* that can handle at least 150 client services support users with voice over IP (VoIP) calls, chat, SMS gateway, and Fax gateway.
- *MASSIVE PRINTING UNIT INTERFACE* - sufficient number of instances of this interface (software component) to run all the printing tasks of the System applications using the facilities of the Massive Printing Unit, implemented in a high availability and disaster recovery configuration with 3 sites – Primary Data Center (PDC), Secondary Data Center (SDC) and Massive Printing Unit (MPU) and collect the information regarding the administrative documents delivery status.

4.5. The minimum number of end users for the technical management tools are as follows:

- At least 16 users for *REQUIREMENTS MANAGEMENT AND DEFINITION*.
- At least 2 users for *SOFTWARE CONFIGURATION MANAGEMENT*(with versioning, software component information management, software and document versioning functions).
- At least 130 users for *INCIDENT AND PROBLEM MANAGEMENT*.
- At least 2 users for *FUNCTIONAL AND PERFORMANCE TESTING*.
- At least 5 users for *INTEGRATED DEVELOPMENT ENVIRONMENT (IDE)* (including source code control functions, local and central repository, and repository synchronization).
- At least at least 6 servers for *BUSINESS PROCESS MANAGEMENT SUITE*.
- At least 10 users for the *PROGRAMMING LANGUAGES COMPILERS* and/or *INTERPRETERS* used in the development of the RMS product/s.
- At least 18,000 run-time users for the *LIBRARIES AND API'S* used in the development of the RMS.
- At least 1 enterprise license for the *DATA MIGRATION* tools (i.e., data extraction, data filtering, data conversion, other data preparation steps for the test and production data).

5. Performance. The System MUST achieve the following performance norms:

- 5.1.** Allow at least 10,000 external visitors per day (aggregate, not individual IP addresses)
- 5.2.** Allow at least 100,000 page impressions (PI) per day, for the documents delivered to the external users in the respective electronic format (e.g., Adobe .PDF digital signed).
- 5.3.** At least 99.9% uptime (i.e., 9 hours of unplanned downtime per year). At least 720 hours Mean Time Between Failures (MTBF).

5.4. Performance standards given above must be reached with at most this many concurrent users using the system at any given time with 50% of them performing data feeding and 50% of them performing database queries.

5.5. The System MUST provide sufficient capacity to support concurrent users for each functional module as follows:

- At least 25,000 concurrent users for the *CLIENT SERVICES INTERFACE* functional module.
- At least 500 concurrent users for the *TAXPAYER REGISTRATION* functional module.
- At least 500 concurrent users for the *RETURNS PROCESSING* functional module.
- At least 500 concurrent users for the *PAYMENTS PROCESSING* functional module.
- At least 500 concurrent users for the *REFUNDS PROCESSING* functional module.
- At least 500 concurrent users for the *(VAT) RECONCILIATION* functional module.
- At least 500 concurrent users for the *TAXPAYER ACCOUNTS/LEDGER* functional module.
- At least 500 concurrent users for the *REVENUE COLLECTION* functional module.
- At least 100 concurrent users for the *REVENUE ENFORCEMENT* functional module.
- At least 350 concurrent users for the *TAXPAYER AUDIT* functional module.
- At least 200 concurrent users for *ANTI-FRAUD* functional module.
- At least 100 concurrent users for the *OBJECTIONS AND APPEALS* functional module.
- At least 30 concurrent users for the *REVENUE ACCOUNTING* functional module.
- At least 30 concurrent users for *RISK MANAGEMENT* functional module.
- At least 100 concurrent users for the *INTERNAL CONTROL* functional module.
- At least 100 concurrent users for the *INTERNAL AUDIT* functional module.

5.6. The System MUST provide sufficient capacity to support concurrent users for each software component as follows:

- At least 3,600 concurrent run-time users for *DOCUMENT MANAGEMENT*.
- At least 250 concurrent users for *BUSINESS INTELLIGENCE*.
- At least 1,800 concurrent users for *ENTERPRISE REPORTING ENGINE*.
- At least 1,800 concurrent run-time users for *WORKFLOW ENGINE*.
- At least 4,500 concurrent run-time users for *RULES ENGINE*.

- At least 1,800 concurrent run-time users for *FORMS MANAGEMENT* and to retrieve forms and associated metadata within 30 seconds.
- At least 1,800 concurrent users for *ON-LINE HELP* (i.e., on-line documentation, chat, wiki, etc.).
- At least 100 concurrent users for *DISTANCE LEARNING*.
- At least 9,000 concurrent users for the *INTRANET PORTAL*.
- At least 25,000 concurrent users for the *INTERNET PORTAL*.
- At least 500 concurrent users for the *ON-LINE AUCTION*.

5.7. The System **MUST** provide sufficient capacity to support concurrent users for each software elements as follows:

- At least 250 concurrent users for *RELATIONAL DATABASE MANAGEMENT SYSTEM*, including *OLTP*. At least 50 concurrent users for *DATA WAREHOUSE*. At least 100 concurrent users for *ELECTRONIC ARCHIVE*.
- At least 25,000 concurrent users for *APPLICATION SERVER*.
- At least a sufficient number of virtual server instances to run on virtual machines each of the instances of the software elements (for *CLUSTERING AND VIRTUALIZATION*),
- At least 500 concurrent users for *MANAGEMENT INFORMATION SYSTEM (MIS)*.
- At least 150 concurrent users for *CUSTOMER RELATIONSHIP MANAGEMENT AND INTERACTIVE VOICE RECOGNITION (CRM-IVR)*.

SERVICE SPECIFICATIONS

6. Services

6.1. Project Planning. In accordance with GCC/SCC 19 and by the delivery deadline stated in the Implementation Schedule, (in close dialog with the Purchaser) the Supplier **MUST** prepare, present, revise and finalize the Agreed Project Plan (based on the Supplier's Preliminary Project Plan submitted as part of its bid). The Agreed Project Plan **MUST** present at least the following time and resource bound sub-plans (as well as others sub-plans as necessary and appropriate):

- Project Organization and Management Sub-Plan
- Testing and Quality Assurance Sub-Plan
- Analysis and Detailed Design Sub-Plan
- Installation, Configuration, Customization and Integration Sub-Plan
- Data Migration Sub-Plan
- Production Transition and Roll-out Sub-Plan
- Human Capacity Building Sub-Plan

- Warranty Defect Repair and Technical Support Service Sub-Plan

6.2. Project Organization and Management. In accordance with the Project Organization and Management Sub-Plan of the Agreed Project Plan – with the close involvement of the Purchaser – the Supplier MUST establish a project delivery organization with sufficient resource to accomplish the technical, administrative and manager tasks required to perform the Contract. MUST include at a minimum key experts as specified below (see Paragraph 7). MUST establish and perform project management functions in accordance with a formal project management method (e.g., PMI-PMBOK, PRINCE-2, TEMPO, or equivalent). MUST prepare and maintain a high-level phased project plan to deliver and implement the System. MUST prepare and maintain task time and resource schedules. MUST prepare and maintain progress reporting and problem escalation mechanisms. MUST prepare and maintain a Change Order Management system supported by a table of all-inclusive daily fee rates for the main categories of expert input (as appropriate for the technical characteristics of the System and the Supplier’s methodologies) – to be agreed with the Purchaser as part of the Project Organization and Management Sub-Plan of the Agreed Project Plan.

6.3. Testing and Quality Assurance. In accordance with the Testing and Quality Assurance Sub-Plan of the Agreed Project Plan – with the close involvement of the Purchaser – the Supplier MUST establish and perform the Verification, Validation and Quality Assurance Processes for each of the major work streams required to realize the System: Project Organization and Management; Analysis and Detailed Design; Installation, Configuration and Customization; Production Transition and Roll-Out; Data Migration; Human Capacity Building; as well as Warranty and Technical Support. As appropriate, the Verification, Validation and Quality Assurance Processes MUST conform to: ISO/IEC/IEEE 29119 Software Testing Standard (parts 1-5); ISO/IEC 15504 Information Technology-Process Assessment; ISO/IEC 12207:2008 Systems and Software Engineering – Software Lifecycle Processes; ISO/IEC 15288 Systems Engineering.

Among many other things, as part of the detailed Testing Design, the Supplier MUST document in detail the test data that will be required at each critical stage of the Verification and Validation Process. These data – appropriately anonymized – will be sourced from the Purchaser’s systems.

In addition to the Installation and Operation Acceptance Test specified below in Paragraph 8, the Supplier must demonstrate functional and performance the System / Subsystems as a control to the transition from the Pre-Production versions to the Production Version (in accordance with the Implementation Schedule). In particular, the performance tests MUST demonstrate the System performance requirements specified in Paragraph 5 above on the Purchaser’s production platform (i.e., the software components, elements, etc. supplied under the Contract plus the hardware elements as specified by the Supplier in accordance with Paragraph 6.5below). The Supplier MUST provide any additional software, equipment, and tools, (i.e., “Supplier’s Equipment” as defined in the GCC/SCC) as well as staff inputs, required to simulate the loads

and record the results. The performance tests **MUST** be performed on the following set-ups:

- Simultaneous 12,000 internal users accessing the System data with read-only capabilities and a setup of simultaneous 3,000 internal users accessing the system data with write and edit capabilities (the “Peak System Load for Internal Access” set-up).
- Simultaneous 100,000 external users accessing the System data with read-only capabilities and a setup of simultaneous 10,000 external users accessing the system data with write and edit capabilities (the “Peak System Load for External Access” set-up).

The System tests **MUST** demonstrate that under Peak System Load for Internal Access and External Access set-ups:

- All queries must generate and retrieve a document in no more than 5 seconds (on average for at least 100 test runs).
- All queries must deliver 100% application functionality.
- All user interfaces (for internal and external access) must deliver a 99.9% uptime (i.e., no more than 9 hours of unplanned downtime annually).

6.4. Analysis and Detailed Design. In accordance with the Analysis and Detailed Design Sub-Plan of the Agreed Project Plan, the Supplier **MUST** apply a formal system development methodology to the analysis, design, and specification processes. The Supplier **MUST** undertake an analysis of the Purchaser’s business processes, organization, institutional context/environment, existing business systems (and plans), and ICT infrastructure (and plans). The Analysis activities **MUST** take as the point of departure the Detailed Functional Design Goals presented in the Informational Annex 5. The Purchaser will provide to the Supplier the underlying detailed process design goal documentation at the earliest convenient point following Contract Effectiveness.

On the basis of this analysis, the Supplier **MUST** formally describe, document, and obtain the Purchaser’s formal agreement on the planned functional, general and non-functional characteristics of the System. This specification **MUST** be of sufficient depth and detail that, on the basis of the approved design documentation, the Supplier can proceed to Install, Configure, Customize and Integrate the System according to the agreed specifications.

The business processes analysis and system requirements documentation **MUST** be presented in the Purchaser’s corporate standard formats BPNM 2.0. The detailed system design and configuration documentation **MUST** follow the Supplier’s adopted formal methodology.

The Supplier **MUST** also provide recommendations on organizational arrangements to ensure an effective match between the System and ANAF.

- 6.5. ICT Platform Specification.** On the basis of the detailed System design and the work-load/sizing analysis, the Supplier **MUST** prepare a open-system, vendor neutral ICT platform specification that will achieve the System performance norms specified above in Paragraph 5. Furthermore the specification **MUST** allow the System with 2,500 concurrent users to achieve no more than 3 (three) second response time for 95% of all application-related transactions other than MIS queries, MIS report generations and all login operations. The specification **MUST** ensure ICT platform reliability of 99.9%. The specification **MUST** ensure ICT platform recovery time objective (RTO) of 15 (fifteen) minutes for disaster-recovery.
- 6.6.** The Supplier **MUST** provide the specifications in sufficient depth and detail as to form the Technical Requirements Section of a international competitive bidding process under World Bank procurement guidelines.
- 6.7. Data Preparation for Migration.** In accordance with the Data Migration Sub-Plan of the Agreed Project Plan, the Purchaser will provide access for the Supplier to the production data. With the close support of the Purchaser, the Supplier **MUST** centralize, clean, normalize and convert (to data migration formats) the production data. The Purchaser will be responsible for the quality of the input data). The Supplier will be responsible for the quality of the data prepared for migration. The Supplier and the Purchaser will be jointly responsible to identifying residual quality/alignment problems in the data prepared for migration. The Supplier will be responsible to correct the quality/alignment problems in the prepared data. Informational Annex 6 describes the various datasets that will need preparation/migration.
- 6.8. Test Data Migration.** In accordance with the Testing and Quality Assurance Sub-Plan of the Agreed Project Plan, the Purchaser will make available – appropriately anonymized – test data extracted from its various systems. The Supplier **MUST** work with the Purchaser to ensure the test data are properly structured/formatted to be migrated into the data model of the System. (As soon as possible in the execution of the Contract, the Supplier **MUST** share the data model of the System with the Purchaser, to accelerate the data cleaning and preparation activities by the Supplier.) The migration will be the responsibility of the Supplier. The Supplier will be responsible for the quality of the test data (i.e., cleaned and centralized in preparation) using inputs from the Purchaser’s systems. The Supplier and the Purchaser will be jointly responsible to identifying residual quality/alignment problems in the test data prepared. The Purchaser will be responsible to correct the quality/alignment problems in the test data extracted.
- 6.9. Pre-Production Implementation.** In accordance with the Installation, Configuration, Customization and Integration Sub-Plan – and as reflected in the Implementation Schedule – the Supplier **MUST** Install, Configure, Customize and Integrate the Pre-Production System in a phased/sequenced manner. For example: **Configuration V.1** = Full functionality “out-of-the-box” configuration; **Configuration V.2** = Customized and Localized version and interfaces. As reflected in the Implementation Schedule, the Configuration V.1 would be loaded with test data set 1 (anonymized test data) and then tested. Configuration V.2 should be first loaded with test data set 1, retested to confirm the new functionality, then loaded with tests data set 2 (pre-production real data)

and then tested to reconfirm functionality and capacity. Systems Integration should also be staged, with the Pre-Production Versions using mock-up interfaces for the internal and external systems. The Purchaser will provide the development and test hardware platform (and relevant system software) to run and test the Pre-Production versions of the System. The technical description of the Test and Development hardware platform is presented in Informational Annex 3.

6.10. System Integration. In accordance with the Installation, Configuration, Customization and Integration Sub-Plan, the Supplier should be responsible for the technical integration of the System with of the Purchaser's internal business systems as well as external systems that the System will receive and/or transmit information to. The Supplier MUST analysis the technical and logical features of the systems to be integrated in sufficient depth and detail that the Purchaser can ready the internal systems to realize the technical interface as well as align the semantics, syntax and coverage of the logical interface. Similarly, the Supplier's analysis MUST be of sufficient depth and detail to allow the Purchaser to coordinate/negotiate the technical and logical alignment of external business systems. The Supplier and the Purchaser should be jointly responsible for achieving the alignment, as well as monitoring the continued alignment of the various systems through the Operational Acceptance Processes. The inventory of internal and external systems that MUST be integrated is presented in Informational Annex 4 - Table "Existing Systems to be Interoperable with RMS". The Purchaser will provide further detailed descriptions in the technical document of ANAF's Enterprise Architecture (in the format of TOGAF 9®).

6.11. Production Transition and Roll-Out. In accordance with the Production Transition and Roll-out Sub-Plan of the Agreed Project Plan, the Supplier (with the active assistance of the Purchaser) MUST:

- Install and configure the System on the production ICT platform (including, but not restricted to, implementing the systems and security administration features).
- Migrate the data from the cleaned data stores (and, as appropriate, from the Purchaser's production systems) to the production systems installed on the production ICT platform.
- Manage and closely monitor the system roll-out in the agreed functional, organizational/geographical sequence – with the agreed stock-taking, review and revision mechanisms.
- Implement follow-up/refreshers training for the system and business administration personnel, as well as the line-of-business user trainers.

6.12. Production Data Migration. In accordance with the Production Transition and Roll-out Sub-Plan of the Agreed Project Plan, the Purchaser will be responsible to ensure the full inventory of the data required to put the System into Production Operation is properly cleaned and structured to allow a timely migration and an orderly parallel operation (during Operational Acceptance Testing). Once the customizations are implemented in Configuration V.2, the Supplier MUST provide the revised full data model of the RMS to the Purchaser.

The migration of the production data will be the responsibility of the Supplier. The Supplier and the Purchaser will be jointly responsible to identifying residual quality/alignment problems in the production data. The Purchaser will be responsible to correct the quality/alignment problems (including any ad hoc business rule changes required). The Supplier will be responsible for quality of the production data (i.e., cleaned and centralized). Pending residual migration issues related to the quality /alignment data (up to 0.1 % (onetenthofapercent) of the total data to be migrated) would not affect the completion of the acceptance procedures.

6.13. Continuous Production Data Quality Control and Cleaning. Testing and Quality Assurance Sub-Plan of the Agreed Project Plan, the Supplier MUST prepare a facility to monitor the quality of the production data and to perform corrections/data cleaning in joint cooperation with the Purchaser. The facility to monitor the quality of the production data MUST be handed over to the Purchaser at the end of the Technical Support phase.

6.14. Human Capacity Building. In accordance with the Human Capacity Building Sub-Plan of the Agreed Project Plan, the Supplier MUST develop and formally document the scheme of roles and jobs required to manage, operate and sustain the System (including required roles of the Purchaser's personnel for design, development, review, verification and validation processes). In documenting the scheme of roles and jobs, the Supplier MUST develop formal job descriptions in the Purchaser's institutional standard format. For each of the operational jobs, the Supplier must develop and document a workload model (to inform the Purchaser's staffing plans, as well as inform the transition planning into full system operation).

6.15. Training Development. On the basis of the scheme of roles and jobs, and in accordance with the Human Capacity Building Sub-Plan of the Agreed Project Plan, the Supplier MUST prepare curriculum, materials, course-plans and certification processes to cover each of the roles and jobs in the scheme. These MUST be delivered in hard copy and digital format in the Romanian Language. These MUST be delivered with a limited not-for-resale copyright agreement, that will allow the Purchaser to further to replicate, change, adapt and use the training materials, for future training programs, for existing and future users of the RMS Information System. All the copyrighted materials, inserts, citations and other references to copyrighted materials part of the training materials to be delivered by the Supplier, MUST be marked appropriately, and described as such. The roles and jobs in the scheme include, but are not restricted to:

- Business line managers
- Business functions administrative
- Line-of-business users
- System administration
- Technical support
- Trainers

The subject areas also MUST cover:

- The Supplier's formal system development methodology and documentation (including the Verification, Validation and Quality Assurance processes)
- The technical features and configuration of the major components of the System

6.16. Training. On the basis of the roles/jobs scheme and in accordance with the Human Capacity Building Sub-Plan of the Agreed Project Plan, the Supplier MUST implement the developed training programs. The Supplier must perform the training in classroom/laboratory settings established on premises in Bucharest provided/contracted by the Purchaser.

The training on the Supplier's formal systems development methodology and on the technical features of the major components of the System MUST be provided as soon as practical, to prepare the Purchaser's key personnel to be effective counterparts to the Supplier in the development and testing processes. The participants in these courses should include approximately:

- 12 functional area managers (representing the business line departments at headquarters)
- 12 regional office managers (i.e., representing a selection of the regional offices)
- 4 RAMP project management personnel
- 12 senior staff and managers of the General Directorate of IT (DGIT)

The training on business function administration MUST be synchronized with the timing of the implementation and testing of the sequence of pre-production versions of the System – i.e., sufficiently in advanced to ensure the Purchaser's personnel are ready to participate, but not so advanced that the knowledge imparted depreciates. The participants in these courses should include approximately:

- 32 functional area managers and senior specialists

The training on system administration MUST be synchronized with the timing of the implementation and testing of the sequence of pre-production versions of the System – i.e., sufficiently in advanced to ensure the Purchaser's personnel are ready to participate, but not so advanced that the knowledge imparted depreciates. The course/participants should include approximately:

- 5 database designers
- 5 database administrators
- 5 system engineers/system administrators
- 30 application developers/designers

- 64 first-line technical support staff
- 80 technical trainers (for training end-users)

The training for line-of-business users MUST be synchronized with the timing of the implementation and testing of the sequence of pre-production versions of the System, as well as during the production roll-out phase. The training must implement a train-the-trainers model. The courses need to be segmented by the main business function areas. The participants in these courses should include approximately:

- 160 training specialists

6.17. Technical Support (Warranty Period). In accordance with the Warranty Defect Repair and Technical Support Service Sub-Plan of the Agreed Project Plan, during the Warranty Period the Supplier MUST:

- Maintain 24x7x365 a single integrated point of contact for trouble reporting, technical queries and assistance requests (with voice, e-mail, chat, SMS and web portal channels). Provide monthly logs of in-coming and out-going communications with five working days of the close of the respective month.
- Maintain 12x5x52 (Romanian time) Help Desk.
- Provide continuous access to software versions, releases, and updates, as well as commentaries and bodies of knowledge for the System and all of its components (inclusive of any third-party components of the System). Ensure all relevant software licenses are paid-up, up-to-date and continuously valid for the configuration of the System.
- Provide at least 8x5x52 on-site system monitoring, trouble-shooting and defect repair technical support by at least one (1) qualified System Specialist, working according to the business hours of ANAF.
- Provide up to two hundred twenty (220) person-days of technical assistance (on site and remote) by Senior System Specialists/Analysts to ensure the System properly functions and remains consistent with the Romanian Legislation and Regulations and up-to-date with then current version of the System (software). Following a formal request from the Purchaser, the Supplier must respond to the request within one (1) business day and mobilize the appropriate team within five (5) business days.

THE SUPPLIER'S TEAM

7. Supplier's Team

7.1. Supplier's Team (Supply and Install Period). The Supplier MUST establish and maintain a team during the Supply and Install Period with the following minimum composition and minimum experience. The team MUST maintain an

presence on-site as required to perform the above services in a timely manner consistent with the Implementation Schedule.

- Team Leader with documented experience in leading large teams and leading the interactions with senior client management in at least two successful implementations of integrated revenue administration systems using the System's core RMS product. General qualifications must include an university degree in the field of Business Administration / Business Management / Economics / ICT / Engineering and fluency in English language (spoken and written).
- Senior Functional Specialists with documented experience in the analysis and successful implementation in at least two revenue administration projects. Expertise may be combined in any combinations of Senior Functional Specialists, provided all functional areas list below are covered (with the minimum number of successful implementations).
 - Taxpayer Registration
 - Returns Processing
 - Payments Processing
 - Taxpayer Accounts / Ledger
 - Refunds processing
 - Revenue collection
 - Reconciliation
 - Revenue Accounting
 - Revenue Enforcement
 - Taxpayer Audit
 - Risk Management and monitoring

General qualifications must include a university degree in the field of Business Administration / Business Management / Economics / ICT / Engineering and fluency in English language (spoken and written).

- Business Process Analysts (at least 3 specialists) with documented three years successful experience in the formal process analysis/documentation employed by the Supplier. General qualifications must include a university degree in the field of Economics / Business Administration / Business Management / ICT / Engineering and fluency in English language (spoken and written).
- Senior ICT Implementation Specialist with certification(s) in the formal project management processes employed by the Supplier and documented experience in at least one successful implementation of an integrated revenue administration system using the System's core RMS product. General qualifications must include a university degree in the field of Economics / Business Administration / Business Management / ICT / Engineering and fluency in English language (spoken and written).

- Senior Validation and Verification (QA) Specialist with certification(s) in the formal validation and verification (QA) processes employed by the Supplier and documented experience in at least one successful implementation of an integrated revenue administration system using the System's core RMS product. General qualifications must include a university degree in the field of Economics / Business Administration / Business Management / ICT / Engineering and fluency in English language (spoken and written).
 - Senior Software Developers with documented successful experience in the deployment and customization of at least one successful implementations of an integrated revenue administration system using the System's core RMS product (in sufficient number to demonstrate successful experience in interface development for all the functional areas noted above). General qualifications must include a university degree in the field of Economics / ICT / Engineering and fluency in English language (spoken and written).
 - Senior ICT Platform Specialists with documented successful experience in the installation and integration of the software element and technical management tools provided under the Contract (in sufficient number to demonstrate successful experience in interface development for all software element and technical management tools provided under the Contract). General qualifications must include a university degree in the field of ICT / Engineering and fluency in English language (spoken and written).
 - Senior Training Specialists with documented experience in the development and implementation of technical and user training programs in at least one successful implementation of an integrated revenue administration systems using the System's core RMS product. General qualifications must include a university degree in the field of Economics / Business Administration / ICT / Engineering and fluency in English language (spoken and written).
- 7.2. Supplier's Team (Warranty Period).** The Supplier MUST establish and maintain a stable team with the same minimum skills and minimum experience as during the Supply and Installation Period – except that the Team Leader, instead, MUST have documented experience in managing technical support teams (including client relations) in at least one successful implementation of an integrated revenue administration systems using the System's core RMS product. General qualifications must include an university degree in the field of Business Administration / Business Management / Economics / ICT / Engineering and fluency in English language (spoken and written).

TESTING AND QUALITY ASSURANCE REQUIREMENTS

8. Inspections, Installation and Operational Acceptance Testing and Control of Technical Support Services

- 8.1. Delivery.** The one-time and all-encompassing Delivery milestone should be achieved when:

- The Purchaser formally confirms and documents the completeness (and validity) of the software licenses for all components of the System (inclusive of certificates of origin, manufactures' certificates of conformity, manufactures' certificates of quality, and license certificates).
- The Purchaser formally accepts the Supplier's submission of final Verification and Validation reports for all the planning, analysis, design and training documentation (and verify that the Supplier grants to the Purchaser not-for-resale unrestricted rights to store, duplicate and communicate the various documents/materials created and supplied under the Contract).

8.2. Installation. The one-time and all-encompassing Installation milestone should be achieved when:

- The Purchaser formally accepts the Supplier's submission of final Verification and Validation reports for the last pre-production version of the System and the provision of the corresponding agreed training programs.

8.3. Operational Acceptance. The one-time and all-encompassing Operational Acceptance milestone should be achieved when:

- The Purchaser formally accepts the Supplier's submission of final Verification and Validation reports for the last iteration of the production version of the System required to complete the phased national roll-out (including, but not restricted, to the overall system performance and capacity requirements specified above).
- The Purchaser formally confirms that all System and implementation related documentation is complete, up-to-date and subject to not-for-resale unrestricted rights to store, duplicate and communicate).
- The Purchaser formally confirms the Technical Support arrangements are established and satisfactorily pass initial testing.

8.4. Technical Support. Technical Support Services (during the Warranty Period) should be controlled on a monthly and twice-yearly basis. In accordance with the with the Warranty Defect Repair and Technical Support Service Sub-Plan of the Agreed Project Plan:

- On a monthly basis, the Purchaser MUST formally accept and document the provision of the Supplier's monthly reports, including, but not restricted to: the contact center's monthly logs of in-coming and out-going communications; a comprehensive summary of the Supplier's support activities (requested, commenced, completed and on-going); issues requiring the Purchaser's management attention and/or action; etc.
- On at least a twice yearly basis, the Purchaser MUST review the Supplier's monthly reports for the preceding six months, meet with the Supplier's Team Leader to discuss the performance of the past six months and expectations for the subsequent six months, and review the Supplier's minutes of the review meeting. The Purchaser's formal acceptance of the

meeting minutes should constitute satisfactory performance of the Supplier's Technical Support Services for the period (and trigger the corresponding payment under the Contract). The Purchaser reserves the right to shorten the six-month review period to, for example, address any quality or performance concerns the Purchaser may have. With appropriate advance notice, the Purchaser shall inform the Supplier in writing of the change in this requirement and the ramifications for the payment schedule.

- For the final six month period under the Contract, in addition to the above six-month requirements, the Supplier MUST demonstrate to the Purchaser's satisfaction that the system documentation (hard copy and digital) is complete and up-to-date (i.e., that it reflects all the changes implemented during the Warranty Period). Moreover, the Supplier MUST deliver to the Purchaser the up-to-date, fully documented and commented source code or all Custom Software developed under the Contract (and formally designated as such). The Purchaser should formally document to the Supplier that the Purchaser will NOT to transfer the code to any other external party and will use it ONLY for the purpose of updating/further developing NAFA's IT system(s).

Implementation Schedule

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Note: *Indicative* Schedule (to be rendered consistent with the Supplier's technologies and methodologies)

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[illegible]

[illegible]

B. SITE TABLE

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
<u>09</u>	Head Office of NAFA	National	București, Str. Apolodor, Nr. 17, Sector 5, 021.387.1000
	Anti-Tax Fraud General Directorate	N/a	Piața Presei Libere, nr. 1, Corp C3, Et. 3-4, Sector 1, București 021 327 06 29
	General Directorate for Integrity		Splaiul Independentei nr.202 A , etaj 6, Sector 6 București, 021.211.55.60
	Fiscal Verification Directorate / General Directorate for Appeals Settlement / General Directorate of Services for Taxpayers		Strada Ion Câmpineanu, nr. 16, Sector 1 București 021.319.14.76
	General Directorate for Large Taxpayers		Strada Mihail Sebastian nr. 88, Sector 5 București, 021.408.94.03
	General Directorate for Procedures on Revenue Administration/ General Directorate for Strategy and International Relations / General Directorate for Regulation of Budgetary Claims Collection		B-dul. LIBERTĂȚII nr. 14 A etaj 4 București, 021.312.24.29

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
	General Directorate for Information Technology		Strada Poenaru Bordea nr. 3 – 5 / Piata Alba Iulia, nr. 6, Sector 4, București 021.319.98.89
	Directorate for Information Technology, Communication and Customs Statistics		Strada Matei Millo nr. 13, Sector 1, București, 0213155858
<u>01</u>	Regional General Directorate of Public Finance PLOIEȘTI	REGION	Str. Aurel Vlaicu nr. 22, C.P. 100023 Jud. Prahova 0244/407710
01.01	County Public Finance Administration ARGEȘ	Argeș County	Pitești, Județul Argeș B-dul Republicii nr. 118 C.P.110050 Tel. 0248/211511
01.01.01	Municipal Fiscal Service Câmpulung	City	Câmpulung, Județul Argeș Str. Negru Vodă nr.117 și Str.Negru Vodă nr.84, C.P. 115100 Tel. 0248/510830
01.01.02	Municipal Fiscal Service Curtea de Argeș	City	Curtea de Argeș, Județul Argeș Str. Nevers nr.1 C.P. 115300 Tel. 0248/722159
01.01.03	Town Fiscal Service Costești	City	Costești, Județul Argeș Str.Victoriei, nr.47 C.P.115200 Tel. 0248/672768

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
01.01.04	Town Fiscal Service Topoloveni	City	Topoloveni, Județul Argeș Calea București nr. 107A C.P. 115500 Tel. 0248/666900
01.01.05	Town Fiscal Service Mioveni	City	Mioveni, Județul Argeș B-dul Dacia, bloc V2B, Sc.D, mezanin, C.P. 115400
01.02	County Public Finance Administration CĂLĂRAȘI	Călărași County	CĂLĂRAȘI, Județul Călărași Str. Eroilor, nr.6-8, C.P.910005, Tel. 0242/315266,
01.02.01	Municipal Fiscal Service Oltenița	City	Oltenița, Județul Călărași Str. Republicii nr.1 C.P.915400 Tel. 0242/513166
01.02.02	Town Fiscal Service Lehliu	City	Oraș Lehliu-Gară, Județul Călărași Str.Crinului nr.2, C.P. 915300 Tel. 0242/640846
01.02.03	Town Fiscal Service Budești	City	Budești, Județul Călărași Str.Republicii nr.49, C.P. 915100 Tel. 0242/528304
01.03	County Public Finance Administration DÂMBOVIȚA	Dâmbovița County	Târgoviște, Județul Dâmbovița Calea Domnească nr.166 C.P.130003, Tel. 0245/616779
01.03.01	Municipal Fiscal Service Moreni	City	Moreni, Județul Dâmbovița Cpt. Pantea Ion nr.39, bl.B1 C.P.135300 Tel. 0245/666100

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
01.03.02	Town Fiscal Service Pucioasa	City	Pucioasa, Județul Dâmbovița Str.Republicii nr.1 C.P.135400 Tel. 0245/760698
01.03.03	Town Fiscal Service Găești	City	Găești, Județul Dâmbovița Str. Cuza Vodă nr 4, bl. 30, Sc. A, C.P.135300 Tel. 0245/713445
01.03.04	Town Fiscal Service Titu	City	Titu, Județul Dâmbovița Str.Gării nr.79 C.P.135500 Tel. 0245/651112
01.04	County Public Finance Administration GIURGIU	Giurgiu County	GIURGIU, Județul Giurgiu Sos.București nr.12 C.P. 080045 Tel. 0246/216.705,
01.04.01	Town Fiscal Service Bonlintin Vale	City	Bonlintin Vale, Județul Giurgiu Bd. Republicii Bl.B5, C.P. 85100 Tel. 0246/270520
01.04.02	Town Fiscal Service Mihăilești	City	Mihăilești, Județul Giurgiu Str. Avicola, C.P. 085200 Tel. 0246/278023
01.05	County Public Finance Administration IALOMIȚA	Ialomița County	Slobozia, Județul Ialomița Str. Matei Basarab nr. 14, C.P. 920031 Tel. 0243/237140
01.05.01	Municipal Fiscal Service Fetești	City	Fetești, Județul Ialomița str. Ceahlău nr. 44 Tel. 0243/364750, 0243/361577

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
01.05.02	Municipal Fiscal Service Urziceni	City	Urziceni, Județul Ialomița str. Revoluției nr. 11A Tel. 0243/254329
01.06	County Public Finance Administration PRAHOVA	Prahova County	Ploiești, Județul Prahova Str. Aurel Vlaicu nr. 22, C.P. 100023 Tel. 0244/407710
01.06.01	Municipal Fiscal Service Câmpina	City	Câmpina, Județul Prahova Str. Mioriței nr.16, C.P. 105600 Tel. 0244/376011
01.06.02	Town Fiscal Service Băicoi	City	Băicoi, Județul Prahova Str. Republicii nr.75B C.P. 105200 Tel. 0244/268674
01.06.03	Town Fiscal Service Bușteni	City	Bușteni, Județul Prahova Str. Nestor Ureche, nr. 3 C.P. 105500 Tel. 0244/320155
01.06.04	Town Fiscal Service Boldești-Scăeni	City	Ploiești, Județul Prahova Str. Democrației, Nr. 60-62, C.P. 100560 Tel. 0244/512879
01.06.05	Town Fiscal Service Mizil	City	Mizil, Județul Prahova Str. Blajului nr. 8, C.P. 105800 Tel. 0244/251671
01.06.06	Town Fiscal Service Slănic	City	Slănic, Județul Prahova Str. 23 August nr. 13, C.P. 106200 Tel. 0244/240976
01.06.07	Town Fiscal Service Vălenii de Munte	City	Vălenii de Munte, Județul Prahova Str. Popa Șapcă nr. 7, C.P. 106400 Tel. 0244/283006

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
01.07	County Public Finance Administration TELEORMAN	Teleorman County	Alexandria, Județul Teleorman Str. Dunării, nr. 188, C.P. 140.046 Tel. 0247/421.168, 0247
01.07.01	Municipal Fiscal Service Turnu Măgurele	City	Turnu Măgurele, Județul Teleorman Calea Dunării, nr. 1, C.P. 145.200 Tel. 0247 / 416.937
01.07.02	Municipal Fiscal Service Roșiorii de Vede	City	Roșiorii de Vede, Județul Teleorman Str. Sf. Teodor nr. 1, C.P. 145100 Tel. 0247/466.521
01.07.03	Town Fiscal Service Videle	City	Videle, Județul Teleorman Str. Giurgiului nr. 13, C.P. 145.300 Tel. 0247 /453.103
01.07.04	Town Fiscal Service Zimnicea	City	Zimnicea, Județul Teleorman Sos. Giurgiului nr. 1, C.P. 145.400 Tel. 0247 /366.441
<u>02</u>	Regional General Directorate of Public Finance TIMIȘOARA	REGION	Timișoara, jud. Timiș, Str. Gheorghe Lazăr nr.9B, C.P. 300081, 0256.499.334
02.01	County Public Finance Administration ARAD	Arad County	Arad, Județul Arad B-dul Revoluției, nr. 77, C.P. 310130 Tel. 0257/202700
02.01.01	Town Fiscal Service Chișineu Criș	City	Chișineu Criș, Județul Arad Str. Gării, nr. 1/A, C.P. 315100, Tel. 0257/350659

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
02.01.02	Town Fiscal Service Lipova	City	Lipova, Județul Arad Str. Nicolae Bălcescu nr. 5 C.P. 315400 0257/561453
02.01.03	Town Fiscal Service Ineu	City	Ineu, Județul Arad Str. Republicii, nr. 16 C.P. 315300 Tel. 0257/511553
02.01.04	Town Fiscal Service Sebiș	City	Sebiș, Județul Arad Str. Romana, nr.4 C.P. 315700 Tel. 0257/311016
02.01.05	Village Fiscal Service Săvârșin	Village	Săvârșin, Județul Arad Str. Vlad Țepeș nr. 400A C.P. 317270 Tel. 0257/557591
02.02	County Public Finance Administration CARAȘ-SEVERIN	Caraș-Severin County	Reșița, Județul Caraș-Severin Str. Domanului nr. 2 C.P. 320071 Tel. 0255/210.661
02.02.01	Municipal Fiscal Service Caransebeș	City	Caransebeș, Județul Caraș-Severin Str. Gen. M. Trapșa, nr. 1 C.P. 325400 Tel. 0255/511154
02.02.02	Town Fiscal Service Băile Herculane	City	Băile Herculane, Județul Caraș-Severin Str. Mihai Eminescu nr. 10 C.P. 325200 Tel. 0255/560501
02.02.03	Town Fiscal Service Moldova Nouă	City	Moldova Nouă, Județul Caraș-Severin Str. Dunării nr. 224 C.P. 325500 Tel. 0255/540643

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
02.02.04	Town Fiscal Service Oravița	City	Oravița, Județul Caraș-Severin Str. Emil Gojdu nr. 43-45 C.P. 325600 Tel. 0255/571580
02.02.05	Town Fiscal Service Oțelu Roșu	City	Oțelu Roșu, Județul Caraș-Severin Str. Hațegului nr. 110 C.P. 325300 Tel. 0255/530964
02.02.06	Village Fiscal Service Bozovici	Village	Bozovici, Județul Caraș-Severin Str. M. Eminescu, nr. 250/B C.P. 327040 Tel. 0255/242381
02.03	County Public Finance Administration HUNEDOARA	Hunedoara County	Deva, Județul Hunedoara Str. Avram Iancu Bl.H3 Parter C.P. 330025 Tel. 0254/215944
02.03.01	Municipal Fiscal Service Brad	City	Brad, Județul Hunedoara Str. Republicii, nr. 8 C.P. 335200 Tel. 0254/612607
02.03.02	Municipal Fiscal Service Hunedoara	City	Hunedoara, Județul Hunedoara Str. George Enescu, nr. 10 C.P. 331056 Tel. 0254/712956
02.03.03	Municipal Fiscal Service Orăștie	City	Orăștie, Județul Hunedoara Str. Armatei, nr. 21, C.P. 335700, Tel. 0254/247638
02.03.04	Municipal Fiscal Service Petroșani	City	Petroșani, Județul Hunedoara Str. 1 Decembrie 1918, nr.90 C.P. 332005, Tel. 0254/542318

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
02.03.05	Town Fiscal Service Hațeg	City	Hațeg, Județul Hunedoara Str. Tudor Vladimirescu, nr. 11 C.P. 335500, Tel. 0254/770103
02.04	County Public Finance Administration TIMIȘ	Timiș County	Timișoara, Județul Timiș Str. Gheorghe Lazăr nr.9B, C.P. 300081 Tel. 0256.290.500
02.04.01	Municipal Fiscal Service Lugoj	City	Lugoj, Județul Timiș Str. Alexandru Astalaș nr.1-3 C.P. 305500 Tel. 0256.351.673
02.04.02	Town Fiscal Service Buziaș	City	Buziaș, Județul Timiș Str. Principală nr.17 C.P. 305100 Tel. 0256.321.773
02.04.03	Town Fiscal Service Deta	City	Deta, Județul Timiș Str. Înfrățirii nr.11 C.P. 305200 Tel. 0256.390.404
02.04.04	Town Fiscal Service Făget	City	Făget, Județul Timiș Calea Lugojului nr.25 C.P. 305300 Tel. 0256.320.420
02.04.05	Town Fiscal Service Jimbolia	City	Jimbolia, Județul Timiș Str. Republicii nr.31 C.P. 305400 Tel. 0256.360.670
02.04.06	Town Fiscal Service Sânnicolau Mare	City	Sânnicolau Mare, Județul Timiș Str. Profesor Ion Stamate nr.1 C.P. 305600 Tel. 0256.370.202

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
03	Regional General Directorate of Public Finance CLUJ-NAPOCA	REGION	Cluj-Napoca, Piata Avram Iancu nr. 19, C.P. 400117, Jud. Cluj 0264/592.602
03.01	County Public Finance Administration BIHOR	Bihor County	Oradea, Județul Bihor Str.Dimitrie Cantemir nr.2B, C.P. 410519 Tel. 0259/433050
03.01.01	Town Fiscal Service Aleșd	City	Aleșd, Județul Bihor Str.Avram Iancu nr.1, C.P. 415100 Tel. 0259/342237
03.01.02	Town Fiscal Service Beiuș	City	Beiuș, Județul Bihor Str.Horia nr.20, C.P. 415200 Tel. 0259/322321
03.01.03	Town Fiscal Service Marghita	City	Marghita, Județul Bihor Str.Republicii nr.70-74 C.P. 415300 Tel. 0259/362642
03.01.04	Town Fiscal Service Salonta	City	Salonta, Județul Bihor str. Republicii nr. 36 C.P. 414500 Tel. 0259/372537
03.02	County Public Finance Administration BISTRIȚA-NĂȘĂUD	Bistrița-Năsăud County	Bistrița, Județul Bistrița-Năsăud Str. Decembrie, nr. 6-8 C.P. 420080 Tel. 0263/210661
03.02.01	Town Fiscal Service Beclean	City	Beclean, Județul Bistrița-Năsăud Str.Trandafirilor nr.2A, C.P. 425100 Tel. 0263/340820

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
03.02.02	Town Fiscal Service Năsăud	City	Năsăud, Județul Bistrița-Năsăud Piața Unirii, nr.3A, C.P. 425200 Tel. 0263/360787
03.02.03	Town Fiscal Service Sângeorz Băi	City	Sângeorz Băi, Județul Bistrița-Năsăud Str.Izvoarelor nr.2, C.P. 425300 Tel. 0263/371591
03.03	County Public Finance Administration CLUJ	Cluj County	Cluj-Napoca, Județul Cluj Piața Avram Iancu nr. 19, C.P. 400117 0264/592.602
03.03.01	Municipal Fiscal Service Turda	City	Turda, Județul Cluj Piața Romană nr. 15/b, C.P. 401188 Tel. 0264/314941
03.03.02	Municipal Fiscal Service Dej	City	Dej, Județul Cluj Str. Mihai Eminescu nr 2, C.P. 405200 Tel.0264/216230
03.03.03	Municipal Fiscal Service Gherla	City	Gherla, Județul Cluj Str. Armenească nr. 63, C.P. 40530 Tel. 0264/243037
03.03.04	Town Fiscal Service Huedin	City	Huedin, Județul Cluj Str. Horea nr. 23, C.P. 405400 Tel.0264/351944
03.04	County Public Finance Administration MARAMUREȘ	Maramureș County	Baia Mare, Județul Maramureș Str. Serelor, nr. 2/A C.P. 430333 Tel. 0262/205150

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
03.04.01	Municipal Fiscal Service Sighetu Marmăției	City	Sighetu Marmăției, Județul Maramureș str. Serelor nr. 2/A C.P. 430333 Tel. 0262/205012
03.04.02	Town Fiscal Service Târgu Lăpuș	City	Târgu Lăpuș, Județul Maramureș str. Doinei nr. 5, C.P. 435600 Tel. 0262/384409
03.04.03	Town Fiscal Service Vișeu de Sus	City	Vișeu de Sus, Județul Maramureș str. 22 Decembrie nr. 15, C.P. 435700 Tel. 0262/352731
03.05	County Public Finance Administration SATU MARE	Satu Mare County	SATU MARE, Județul Satu Mare Piața Romană, nr. 3-5, CP 440012 Tel. 0261/807039
03.05.01	Municipal Fiscal Service Carei	City	Carei, Județul Satu Mare Cartierul Republicii, nr. 20, C.P. 445100 Tel. 0261/864042
03.05.02	Town Fiscal Service Negrești Oaș	City	Negrești Oaș, Județul Satu Mare Str. Victoriei, nr. 109, C.P. 445200 Tel. 0261/854691
03.05.03	Town Fiscal Service Tășnad	City	Tășnad, Județul Satu Mare Str. Lăcrămioarei nr. 57, C.P. 445300 Tel. 0261/825672
03.06	County Public Finance Administration SĂLAJ	Sălaj County	Zalău, Județul Sălaj Piața Iuliu Maniu, nr. 15, C.P. 450016 Tel. 0260/662309

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
03.06.01	Town Fiscal Service Șimleu Silvaniei	City	Șimleu Silvaniei, Județul Sălaj str.1 Decembrie 1918 nr.23 C.P. 455300 Tel. 0260/679306
03.06.02	Town Fiscal Service Jibou	City	Jibou, Județul Sălaj Str. 1 Decembrie 1918, Nr. 4 C.P. 455200 Tel. 0260/641496
03.06.03	Town Fiscal Service Cehu Silvaniei	City	Cehu Silvaniei, Județul Sălaj P-ța Trandafirilor, Nr. 18 C.P. 455100 Tel. 0260/650888
04	Regional General Directorate of Public Finance IAȘI	REGION	Iași Str. Anastasie Panu nr. 26, 700020 Jud. Iași 0232/213332
04.01	County Public Finance Administration BACĂU	Bacău County	BACĂU, Județul Bacău str. Dumbrava Roșie nr. 1-3 C.P. 600045 0234/510015
04.01.01	Municipal Fiscal Service Onești	City	Onești, Județul Bacău str.Poștei, nr.5 C.P. 601010 Tel.0234/320671
04.01.02	Town Fiscal Service Buhuși	City	Buhuși, Județul Bacău str.Republicii, nr.2 bis C.P. 605100 Tel. 0234/261461

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
04.01.03	Town Fiscal Service Moinești	City	Moinești, Județul Bacău str.Zorilor, nr.1, bl.B1 C.P. 605400 Tel. 0234/364774
04.01.04	Village Fiscal Office Podu Turcului	Village	Podu Turcului, Județul Bacău Str.Tudor Vladimirescu, nr.14 C.P. 607450 Tel. 0234/289217
04.02	County Public Finance Administration BOTOȘANI	Botoșani County	BOTOȘANI, Județul Botoșani Piața Revoluției nr.5 C.P. 710236 Tel. 0231/ 607120
04.02.01	Municipal Fiscal Service Dorohoi	City	Dorohoi, Județul Botoșani Ghica nr.28, C.P. 715200 Tel. 0231/607050
04.02.02	Town Fiscal Service Dărbani	City	Dărbani, Județul Botoșani Str. Pieței nr.26 C.P. 715100 Tel. 0231/631248
04.02.03	Town Fiscal Service Săveni	City	Săveni, Județul Botoșani Str.Decembrie nr.39 C.P. 715300 Tel. 0231/541999
04.03	County Public Finance Administration IAȘI	Iași County	IAȘI, Județul Iași Str. Anastasie Panu nr.26 C.P. 700020 Tel. 0232/210005
04.03.01	Municipal Fiscal Service Pașcani	City	Pașcani, Județul Iași Str.Grădiniței nr.2A, bl.G1-A, C.P. 705200 Tel. 0232/760489

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
04.03.02	Town Fiscal Service Hârlău	City	Hârlău, Județul Iași Str.Stefan cel Mare bl.2B, C.P. 70510 Tel. 0232/720728
04.03.03	Town Fiscal Service Târgu Frumos	City	Târgu Frumos, Județul Iași Str. Cuza Vodă nr. 40-41, C.P. 705300 Tel. 0232/712220
04.03.04	Village Fiscal Office Răducăneni	Village	Com. Răducăneni, Județul Iași C.P. 707400 Tel. 0232/292327
04.04	County Public Finance Administration NEAMȚ	Neamț County	Piatra Neamț, Județul Neamț Bd. Traian nr. 19 bis, C.P. 610137 Tel. 0233 /207630
04.04.01	Municipal Fiscal Service Roman	City	Roman, Județul Neamț Piața Roman Vodă nr.1 C.P. 611022 Tel. 0233/740129
04.04.02	Town Fiscal Service Târgu Neamț	City	Târgu Neamț, Județul Neamț Str. Stefan cel Mare nr. 48, C.P. 615200 Tel. 0233/79.00.40
04.04.03	Town Fiscal Service Bicaz	City	Bicaz, Județul Neamț Str.Barajului nr.7, C.P. 615100 Tel. 0233/25.31.96
04.05	County Public Finance Administration SUCEAVA	Suceava County	SUCEAVA, Județul Suceava Str. Vasile Bumbac nr.1 C.P.720003 Tel. 0230/521358

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
04.05.01	Municipal Fiscal Service Câmpulung Moldovenesc	City	Câmpulung Moldovenesc, Județul Suceava Str. 22 Decembrie, nr.2A C.P. 725100 Tel. 0230/312310
04.05.02	Municipal Fiscal Service Fălticeni	City	Fălticeni, Județul Suceava Str. Republicii nr.27, C.P. 725200 Tel. 0230/541054
04.05.03	Municipal Fiscal Service Rădăuți	City	Rădăuți, Județul Suceava Str. 1 Mai, nr.3, C.P. 724500 Tel. 0230/561067
04.05.04	Municipal Fiscal Service Vatra Dornei	City	Vatra Dornei, Județul Suceava Str. Mihai Eminescu nr.47 C.P. 725700 Tel. 0230/374045
04.05.05	Town Fiscal Service Gura Humorului	City	Gura Humorului, Județul Suceava Str. Mănăstirea Humorului nr.6 C.P. 725300 Tel. 0230/231391
04.05.06	Town Fiscal Service Siret	City	Siret, Județul Suceava Str. Sucevei nr. 1 C.P. 725500 Tel. 0230/280635
04.06	County Public Finance Administration VASLUI	Vaslui County	VASLUI, Județul Vaslui Str. Stefan cel Mare, nr. 56 C.P. 730171 Tel. 0235/314.143

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
04.06.01	Municipal Fiscal Service Bârlad	City	Bârlad, Județul Vaslui Str. 1 Decembrie nr. 23 C.P. 731182 Tel. 0235/419570
04.06.02	Municipal Fiscal Service Huși	City	Huși, Județul Vaslui Str. G-ral Teleman, nr. 18 C.P. 735100 Tel. 0235/480707
04.06.03	Town Fiscal Service Negrești	City	Negrești, Județul Vaslui Str. Decebal, nr. 7 C.P. 735200 Tel. 0235/457856
05	Regional General Directorate of Public Finance BRAȘOV	REGION	Brașov, Județul Brașov Bd. Mihail Kogălniceanu nr. 7, C.P. 500090 Jud. Brașov 0268/308421
05.01	County Public Finance Administration ALBA	Alba County	Alba Iulia, Județul Alba Str. Primăverii nr. 10 C.P. 510110 Tel. 0258/813002
05.01.01	Municipal Fiscal Service Aiud	City	Aiud, Județul Alba Str. Simion Bărnuțiu nr.8 C.P. 51520 Tel. 0258/861324
05.01.02	Municipal Fiscal Service Blaj	City	Blaj, Județul Alba Str. Mitropolit Ioan Vancea nr.2 C.P. 51540 Tel . 0258/711539
05.01.03	Municipal Fiscal Service Sebeș	City	Sebeș, Județul Alba Str. Valea Frumoasei nr. 26 C.P. 51580 Tel. 0258/734405

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
05.01.04	Town Fiscal Service Câmpeni	City	Câmpeni, Județul Alba Piața Avram Iancu nr.1 C.P. 515500 Tel. 0258/771553
05.01.05	Town Fiscal Service Cugir	City	Cugir, Județul Alba Str. 21 Decembrie 1989 nr. 56 C.P. 515600 Tel. 0258/754947
05.01.06	Town Fiscal Service Zlatna	City	Zlatna, Județul Alba Str. Valea Morilor nr. 1, C.P. 516100 Tel. 0258/856223
05.02	County Public Finance Administration BRAȘOV	Brașov County	BRAȘOV, Județul Brașov Bd. Mihail Kogălniceanu nr. 7 C.P. 500090 0268/308421
05.02.01	Municipal Fiscal Service Făgăraș	City	Făgăraș, Județul Brașov Str. Republicii nr.2 C.P. 505200 Tel. 0268/211226
05.02.02	Town Fiscal Service Săcele	City	Săcele, Județul Brașov Str. Mihai Eminescu, nr.2 C.P. 505600 Tel. 0268/276143
05.02.03	Town Fiscal Service Codlea	City	Codlea, Județul Brașov Str. Lungă nr. 108 C.P. 505100 Tel. 0268/252943
05.02.04	Town Fiscal Service Rupea	City	Rupea, Județul Brașov Str. Republicii, nr.193, C.P. 505500 Tel. 0268/260959

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
05.02.05	Town Fiscal Service Victoria	City	Victoria, Județul Brașov Str. Decembrie, nr.3, C.P. 505700 Tel. 0268/241595
05.02.06	Town Fiscal Service Zărnești	City	Zărnești, Județul Brașov Str. Mitropolit Mețianu, nr. 126, C.P. 505800 Tel. 0268/223058
05.02.07	Town Fiscal Service Râșnov	City	Râșnov, Județul Brașov Piața Unirii nr. 20, C.P. 505400 Tel. 0268/230186
05.03	County Public Finance Administration COVASNA	Covasna County	COVASNA, Județul Covasna Sfântu Gheorghe, Str. Bem Jozef nr.9 C.P. 520023 Tel. 0267.351.86
05.03.01	Municipal Fiscal Service Târgu Secuiesc	City	Târgu Secuiesc, Județul Covasna Str. Kossuth Lajos nr.10 C.P. 525400 Tel. 02636373
05.03.02	Town Fiscal Service Baraolt	City	Baraolt, Județul Covasna Str. Libertății nr. 19 C.P. 525100 Tel. 02637766
05.04	County Public Finance Administration HARGHITA	Harghita County	Miercurea Ciuc, Județul Harghita Str.Rev.din Decembrie nr.20, C.P. 530223 Tel. 0266/207800

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
05.04.01	Municipal Fiscal Service Odorheiu Secuiesc	City	Odorheiu Secuiesc, Județul Harghita Str. Morii nr.5, C.P. 535600 Tel. 0266 217558
05.04.02	Municipal Fiscal Service Toplița	City	Toplița, Județul Harghita str.Nicolae Bălcescu nr.59 C.P. 535700 Tel. 0266 343001
05.04.03	Town Fiscal Service Gheorgheni	City	Gheorgheni, Județul Harghita Str.Carpați nr.3, C.P. 535500 Tel. 0266 364849
05.05	County Public Finance Administration MUREȘ	Mureș County	Târgu Mureș, Județul Mureș Str. Gheorghe Doja nr. 1-3, C.P. 540015 Tel. 0265/250982
05.05.01	Municipal Fiscal Service Sighișoara	City	Sighișoara, Județul Mureș Str. 1 Decembrie 1918 nr.37-39, CP 545400 Tel. 0265/777634
05.05.02	Municipal Fiscal Service Reghin	City	Reghin, Județul Mureș str. Petru Maior nr.33, CP 545300 Tel. 0265/512591
05.05.03	Municipal Fiscal Service Târnăveni	City	Târnăveni, Județul Mureș Str. Republicii nr.30, C.P. 54560 Tel. 0265/443312
05.05.04	Town Fiscal Service Luduș	City	Luduș, Județul Mureș Str. Republicii nr. 25, C.P. 545200 Tel. 0265/413224

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
05.05.05	Town Fiscal Service Sovata	City	Sovata, Județul Mureș Str. Principală nr.159 C.P. 545500 Tel. 0265-570310
05.06	County Public Finance Administration SIBIU	Sibiu County	SIBIU, Județul Sibiu Calea Dumbrăvii, nr. 17 CP 550324 tel 0269.218 331
05.06.01	Municipal Fiscal Service Mediaș	City	Mediaș, Județul Sibiu Str. I. C. Brătianu nr. 3 CP 551003 Tel 0269.841 990
05.06.02	Town Fiscal Service Agnita	City	Agnita, Județul Sibiu Str.1 Decembrie, nr. 2 CP 555100 Tel/fax 0269.510 630
05.06.03	Town Fiscal Service Săliște	City	Săliște, Județul Sibiu Str.București nr. 4, C.P. 557225 Tel/fax 0269/553737
05.06.04	Town Fiscal Service Avrig	City	Avrig, Județul Sibiu Str. Gh. Lazăr nr.41, C.P. 555200 Tel/fax 0269/524430
<u>06</u>	Regional General Directorate of Public Finance CRAIOVA	REGION	Craiova, Str. Mitropolit Firmilian nr.2, C.P.200761 Jud. Dolj 0251/402312

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
06.01	County Public Finance Administration DOLJ	Dolj County	Craiova, Județul Dolj Str. Mitropolit Firmilian nr.2 CP 200761 Tel. 0251/402212
06.01.01	Town Fiscal Service Calafat	City	Calafat, Județul Dolj Str. Gheorghe Doja nr.3 CP 205200 Tel. 0251/333231
06.01.02	Town Fiscal Service Filiași	City	Filiași, Județul Dolj Bd. Racoțeanu nr.160 C.P. 205300 Tel. 0251/441835
06.01.03	Town Fiscal Service Segarcea	City	Segarcea, Județul Dolj Str. Unirii nr.56 CP 205400 Tel. 0251/210644
06.01.04	Town Fiscal Service Bechet	City	Bechet, Județul Dolj Str. Nicolae Titulescu nr.27 CP 207060 Tel. 0251/336795
06.01.05	Town Fiscal Service Băilești	City	Băilești, Județul Dolj Str. Victoriei nr.42 CP 205100 Tel. 0251/312169
06.02	County Public Finance Administration GORJ	Gorj County	Târgu Jiu, Județul Gorj Str. Siretului nr. 6, C.P. 210190 Tel. 0253/212972
06.02.01	Town Fiscal Service Motru	City	Motru, Județul Gorj Str. Tineretului nr. 8 C.P. 21520 Tel. 0253/360623

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
06.02.02	Town Fiscal Service Novaci	City	Novaci, Județul Gorj Str. Parângului nr.32 C.P. 215 Tel. 0253/46625
06.02.03	Town Fiscal Service Târgu Cărbunești	City	Târgu Cărbunești, Județul Gorj Str. Trandafirilor nr. 71, C.P. 215500 Tel. 0253/3788131
06.02.04	Town Fiscal Service Rovinari	City	Rovinari, Județul Gorj Str. Florilor, nr.1, C.P. 215400 Tel. 0253/371169
06.03	County Public Finance Administration MEHEDINȚI	Mehedinți County	Drobeta-Turnu Severin, Județul Mehedinți Piața Radu Negru nr.1, C.P. 220234 Tel. 0252/315774
06.03.01	Town Fiscal Service Strehaia	City	Strehaia, Județul Mehedinți Str. Eroilor nr.5, C.P. 225300 Tel. 0252/370846
06.03.02	Town Fiscal Service Orșova	City	Orșova, Județul Mehedinți Str. 1 Decembrie 1918 nr.16B, C.P. 225200 Tel. 0252/362826
06.03.03	Town Fiscal Service Vânju Mare	City	Vânju Mare, Județul Mehedinți Str. Rahovei nr.3 C.P.225400 Tel. 0252/350696

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
06.03.04	Town Fiscal Service Baia de Aramă	City	Baia de Aramă, Județul Mehedinți Str. Republicii nr.35 C.P. 225100 Tel. 0252/381236
06.04	County Public Finance Administration OLT	Olt County	Slatina, Județul Olt Str. Arcului nr.2A C.P. 230039 Tel. 0249/412155
06.04.01	Municipal Fiscal Service Caracal	City	Caracal, Județul Olt Str. Toma Rușcă nr. 5-7, C.P. 235200 Tel. 0249/511155
06.04.02	Town Fiscal Service Balș	City	Balș, Județul Olt Str. Nicolae Bălcescu, nr. 13 C.P. 235100 Tel. 0249/451717
06.04.03	Town Fiscal Service Corabia	City	Corabia, Județul Olt Str. C.A Rosetti, nr.64, C.P. 235300 Tel. 0249/561376
06.05	County Public Finance Administration VÂLCEA	Vâlcea County	Râmnicu Vâlcea, Județul Vâlcea Str. G-ral Magheru nr. 17, C.P. 240195 Tel. 0250/737777
06.05.01	Municipal Fiscal Service Drăgășani	City	Drăgășani, Județul Vâlcea Str.Regele Carol nr. 55, bl. A. parter C.P. 245700 Tel. 0250/811094
06.05.02	Town Fiscal Service Bălcești	City	Bălcești, Județul Vâlcea Str. Petrache Poenaru nr. 8, parter, C.P. 245400 Tel. 0250/840376

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
06.05.03	Town Fiscal Service Gura Lotrului	City	Gura Lotrului, Județul Vâlcea Brezoi, Str. Lotrului nr. 2 C.P. 245500 Tel. 0350/806539
06.05.04	Town Fiscal Service Horezu	City	Horezu, Județul Vâlcea Str. George Coșbuc nr.4 C.P. 245800 Tel. 0250/860997
06.05.05	Town Fiscal Service Băbeni	City	Băbeni, Județul Vâlcea Str. Dragoș Vrânceanu, bl. A5, parter C.P. 245100 Tel. 0250/765570
07	Regional General Directorate of Public Finance GALAȚI	REGION	Galați, Str. Portului nr. 163, C.P. 800211 Jud. Galați, 0236/460486
07.01	County Public Finance Administration BRĂILA	Brăila County	BRĂILA, Județul Brăila Str. Delfinului nr. 1 C.P. 810210 Tel. 0239/619900
07.01.01	Town Fiscal Service Însurăței	City	Însurăței, Județul Brăila Str.Brăilei nr.15, C.P. 815300 Tel. 0239/660400
07.01.02	Town Fiscal Service Făurei	City	Făurei, Județul Brăila Str.Depozitelor Bloc A4, C.P. 815100 Tel. 0239/661669
07.01.03	Town Fiscal Service Ianca	City	Ianca, Județul Brăila Str.Eroilor, Bloc F5 C.P. 815200 Tel. 0239/668930

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
07.02	County Public Finance Administration BUZĂU	Buzău County	BUZĂU, Județul Buzău Str. Unirii nr. 209 C.P. 120191 0238/720570
07.02.01	Municipal Fiscal Service Râmnicu Sărat	City	Râmnicu Sărat, Județul Buzău Str. Victoriei nr. 10 C.P. 12530 Tel. 0238/565461
07.02.02	Town Fiscal Service Pogoanele	City	Pogoanele, Județul Buzău Str. Unirii, bl.3 C.P. 125200 Tel. 0238/552367
07.02.03	Town Fiscal Service Pătârlagele	City	Pătârlagele, Județul Buzău Str. N.Bălcescu bl. D parter, C.P. 127430 Tel. 0238/550947
07.03	County Public Finance Administration CONSTANȚA	Constanța County	CONSTANȚA, Județul Constanța Str. I.G. Duca nr. 18 Tel. 0241/48.80.10, 0241/48.80.47
07.03.01	Municipal Fiscal Service Mangalia	City	Mangalia, Județul Constanța Str. Mihai Viteazu nr.13, C.P. 905500 Tel. 0241/75.37.95
07.03.02	Municipal Fiscal Service Medgidia	City	Medgidia, Județul Constanța Str. Decebal nr.37, C.P. 905600 Tel. 0241/81.03. 85
07.03.03	Town Fiscal Service Eforie	City	Eforie, Județul Constanța Str. Traian nr.7-9, C.P. 905350 Tel. 0241/74.13.56

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
07.03.04	Town Fiscal Service Hârşova	City	Hârşova, Judeţul Constanţa Str. Vadului nr. 27, bl. V8M, C.P. 905400 Tel. 0241/87.03. 02
07.03.05	Town Fiscal Service Năvodari	City	Năvodari, Judeţul Constanţa Str. Sănătăţii nr.2, C.P. 905700 Tel. 0241/76.09. 09
07.03.06	Town Fiscal Service Băneasa	City	Băneasa, Judeţul Constanţa Str. Trandafirilor nr.100, C.P. 907035 Tel. 0241/85.03.15
07.04	County Public Finance Administration GALAŢI	Galaţi County	GALAŢI, Judeţul Galaţi Str. Brăilei Nr.33 CP 800076 Tel. 0236/490008
07.04.01	Municipal Fiscal Service Tecuci	City	Tecuci, Judeţul Galaţi Str. Decembrie 1918 nr. 43 C.P. 805300 Tel. 0236/820474
07.04.02	Town Fiscal Service Târgu Bujor	City	Târgu Bujor, Judeţul Galaţi Str. General Eremia Grigorescu nr.28 C.P. 805 Tel. 0236/340962
07.05	County Public Finance Administration TULCEA	Tulcea County	TULCEA, Judeţul Tulcea Str.Babadag, Nr.163 bis, C.P.820112 Tel. 0240/502.601
07.05.01	Town Fiscal Service Sulina	City	Sulina, Judeţul Tulcea Str. A II-a nr. 39, CP 825400 Tel. 0240/543142

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
07.05.02	Town Fiscal Service Babadag	City	Babadag, Județul Tulcea Str. Pavel Gheorghe nr.10, C.P. 825100 Tel. 0240/562559
07.05.03	Town Fiscal Service Măcin	City	Măcin, Județul Tulcea Str.Florilor nr.1,C.P. 825300 Tel. 0240/571417
07.05.04	Village Fiscal Office Baia	Village	Baia, Județul Tulcea Str.Republicii Nr.57 C.P. 827005 Tel. 0240/564343
07.06	County Public Finance Administration VRANCEA	Vrancea County	Focșani, Județul Vrancea Bd. Independentei nr. 24, C.P.620112 Tel. 0237/236600
07.06.01	Municipal Fiscal Service Adjud	City	Adjud, Județul Vrancea Str. Siret, bl.32, parter C.P.625100 Tel. 0237/642480
07.06.02	Town Fiscal Service Panciu	City	Panciu, Județul Vrancea Bd. Independenței nr. 6 C.P.625400 Tel. 0237/275633
08	Regional General Directorate of Public Finance BUCUREȘTI	REGION	București, Str. Dimitrie Gerota nr. 13, sector 2, C.P. 020027 021-305.70.80
08.01	District 1 Public Finance Administration	District 1	Str.Londra nr.10, sect.1, C.P. 011761 Tel. 021-231.93.95 București

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
08.02	District 2 Public Finance Administration	District 2	Str.Avrig nr.63, sector 2 Tel. 021-256.99.35 / Str. C.A. Rosetti nr.39, sector 2, C.P. 020012 Tel. 021-313.40.08 București
08.03	District 3 Public Finance Administration	District 3	Str.Lucrețiu Pătrășcanu nr.10, sect.3, C.P. 030504 Tel. 021-340.22.65 / Calea Moșilor 156 sector 2 CP 020883 Tel. 021-314.62.22 București
08.04	District 4 Public Finance Administration	District 4	Bd. C.Brâncoveanu nr. 2, bl. 12, sect.4, C.P. 041447, Tel. 021-332.63.53 / Str.Cuțitul de Argint nr.7, sector 4, Tel. 021-310.24.06 București
08.05	District 5 Public Finance Administration	District 5	Calea 13 Septembrie nr. 226, bloc. V 54, sector 5, C.P. 050735, Tel. 021-410.06.12 București
08.06	District 6 Public Finance Administration	District 6	Str. Popa Tatu nr.7, sect.1, C.P. 010801 Tel. 021/315.32.70 București

<i>Site Code</i>	<i>Site</i>	<i>Commune/City / County / Region</i>	<i>Primary Street Address</i>
08.07	Fiscal Administration for Middle Size Taxpayers	N/a	Str.Prof.Dr.Dimitrie Gerota nr.13, sector 2, C.P. 020027 Tel. 021-305.70.80 București
08.08	County Public Finance Administration ILFOV	Ilfov County	București, str Lucrețiu Pătrășcanu nr. 10 Sector 3, C.P.030507 Tel. 021/340.16.00
08.08.01	Town Fiscal Service Buftea	City	Buftea, Județul Ilfov Bd Mihai Eminescu, nr. 1 C.P.70000 Tel. 021/3515611
08.08.02	Town Fiscal Service Bragadiru	City	Bragadiru, Județul Ilfov Șos. Alexandriei, nr 271 C.P.77025 Tel. 021/4481371

C. TABLE OF HOLIDAYS AND OTHER NON-WORKING DAYS

Month	2015	2016	2017	2018	2019
1	01.01.2015 02.01.2015 24.01.2015	01.01.2016 02.01.2016 24.01.2016	01.01.2017 02.01.2017 24.01.2017	01.01.2018 02.01.2018 24.01.2018	01.01.2019 02.01.2019 24.01.2019
2					
3					
4	12.04.2015 13.04.2015		16.04.2017 17.04.2017	08.04.2018 09.04.2018	28.04.2019 29.04.2019
5	01.05.2015 31.05.2015	01.05.2016 02.05.2016	01.05.2017	01.05.2018 27.05.2018 28.05.2018	01.05.2019
6	01.06.2015	19.06.2016 20.06.2016	04.06.2017 05.06.2017		16.06.2019 17.06.2019
7					
8	15.08.2015	15.08.2016	15.08.2017	15.08.2018	15.08.2019
9					
10					
11	30.11.2015	30.11.2016	30.11.2017	30.11.2018	30.11.2019
12	01.12.2015 25.12.2015 26.12.2015	01.12.2016 25.12.2016 26.12.2016	01.12.2017 25.12.2017 26.12.2017	01.12.2018 25.12.2018 26.12.2018	01.12.2019 25.12.2019 26.12.2019

Informational Materials

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ANNEX 1: THE PURCHASER'S ORGANIZATION

ANAF is organized and operates as a specialized body of the central public administration, being a public institution and a legal person, subordinated to the Ministry of Public Finance and is being financed from the state budget, in accordance with the relevant legislation.

The Agency provides the collection and the management of taxes, social contributions, as well as of other budget revenues provided by the legislation in force (be it primary, secondary or tertiary legislation), the implementation of budget revenues collection as well as of revenues from customs taxes, having also such responsibilities for the customs activities; the Agency is also in charge with operational and unexpected on site controls and inspections, to detect, prevent and combat all acts and deeds that have as effect tax evasion, tax fraud or customs fraud, as well as all other lawful actions under ANAF competencies,

The organizational structure of ANAF related to tax and customs administration is based on a combination between the functions model and the model based on types of taxpayers. In addition, the Customs General Directorate is integrated in the tax administration structure, as a specialized structure. ANAF has an unique feature referring to the fact that it shares the responsibility for the Treasury with the Ministry of Public Finance, the only interaction with the tax administration and the revenues collection processes being the timely reporting of the payments received by the Treasury, in order for such payments to be correlated with the tax returns and with other payments.

At present, ANAF consists of its own apparatus and its subordinated structures. ANAF includes a General Directorate (Unit) for Large Taxpayers (LTU) which is a structure without legal personality for now (but for the future is foreseen the set up of a structure with legal personality, similar to the regional general directorates for public finance) as well as 8 regional general directorates for public finance, having each its own legal personality, as a result of the fusion by absorption of the district general directorates for public finance from the respective area of competency.

Within the 8 regional general directorates for public finance, we can find the following structures without legal personality

- regional customs directorates
- district administrations for public finance;
- municipal and town tax services/units, as well as tax offices at communes' level
- domestic and border customs offices

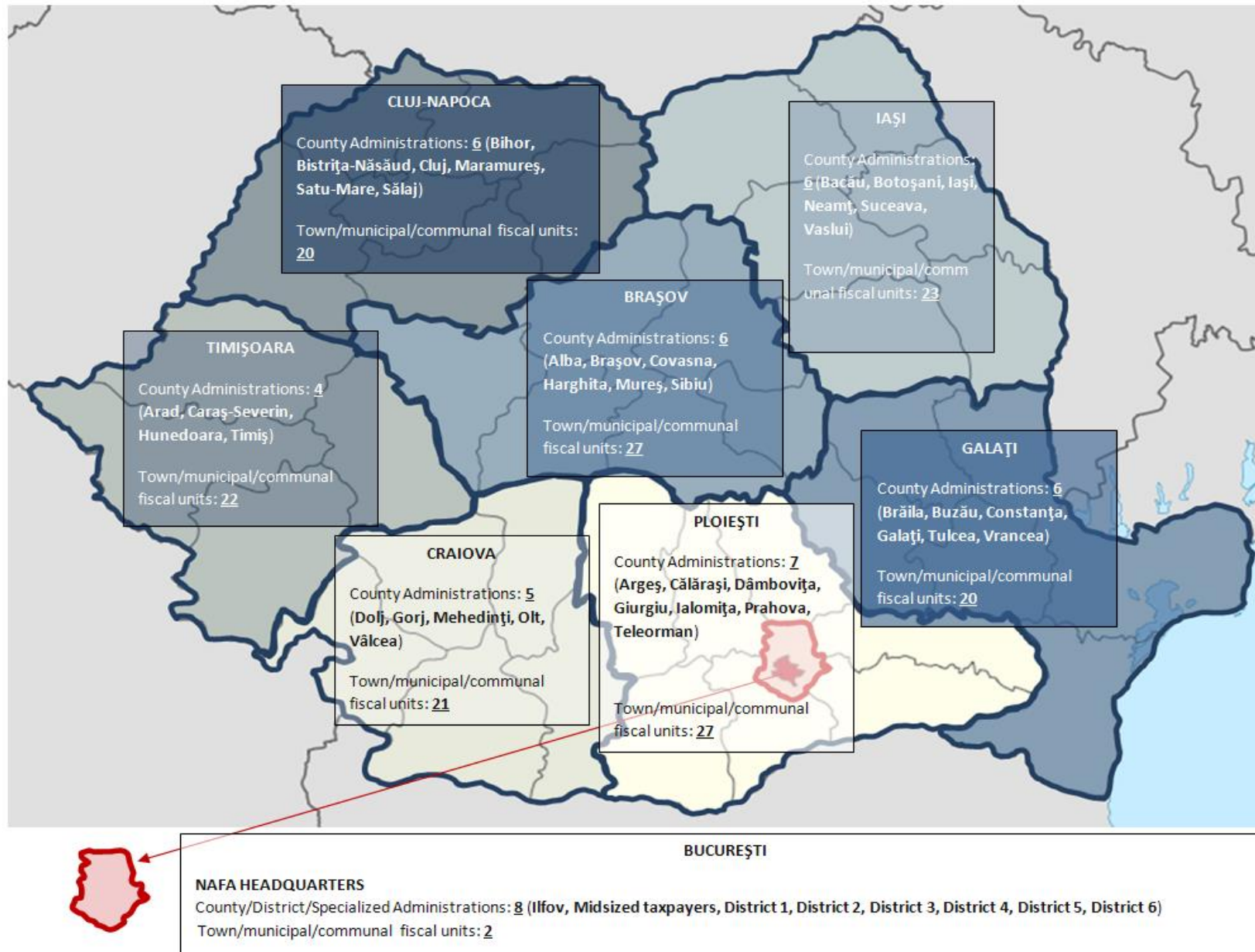
Presently, the ANAF structure consists of:

1. Central body (own apparatus)

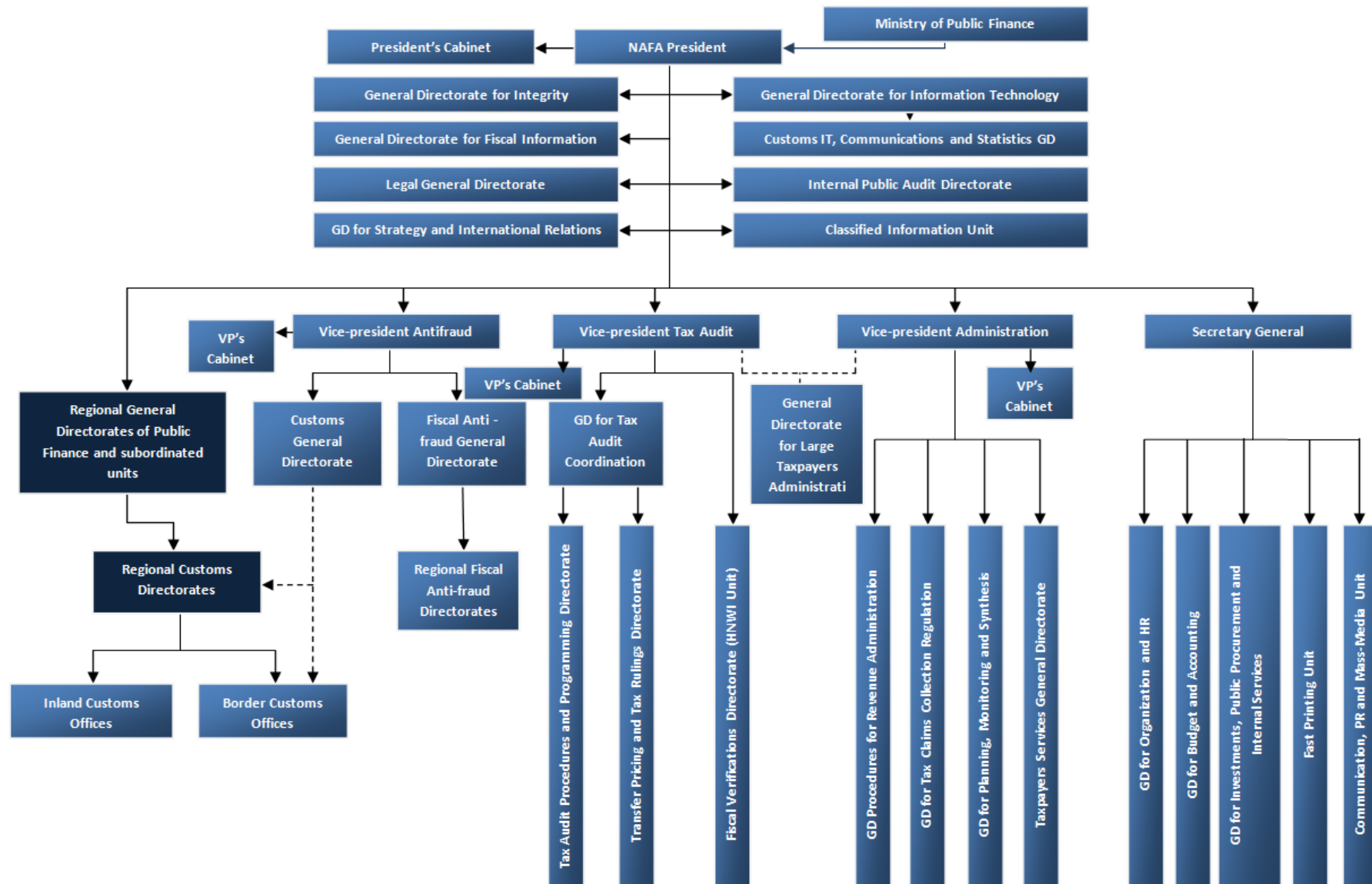
2. Territorial structures

- 8 regional general directorates for public finance, which include the Regional Customs directorates
- 41 district administrations for public finance
- 6 Administrations of the sectors 1 - 6 of public finance within the regional general directorate of public finance Bucharest, one tax administration for middle sized taxpayers and a tax administration for non-resident taxpayers
- 162 tax units, at the level of municipalities, towns as well as tax offices in communes
- 37 interior/domestic customs offices and 52 border tax offices, operating at territorial level, being guided and coordinated in their operations and from the methodological point of view directly by the General Directorate for Customs.

The organizational structure of the national Agency for Fiscal Administration is presented in short in the following organizational charts.



NAFA Headquarters organizational chart:



Regional level

The 8 regional structures of ANAF are the following: Bucharest, Ploiesti, Braşov, Timişoara, Cluj-Napoca, Iaşi, Craiova and Galaţi

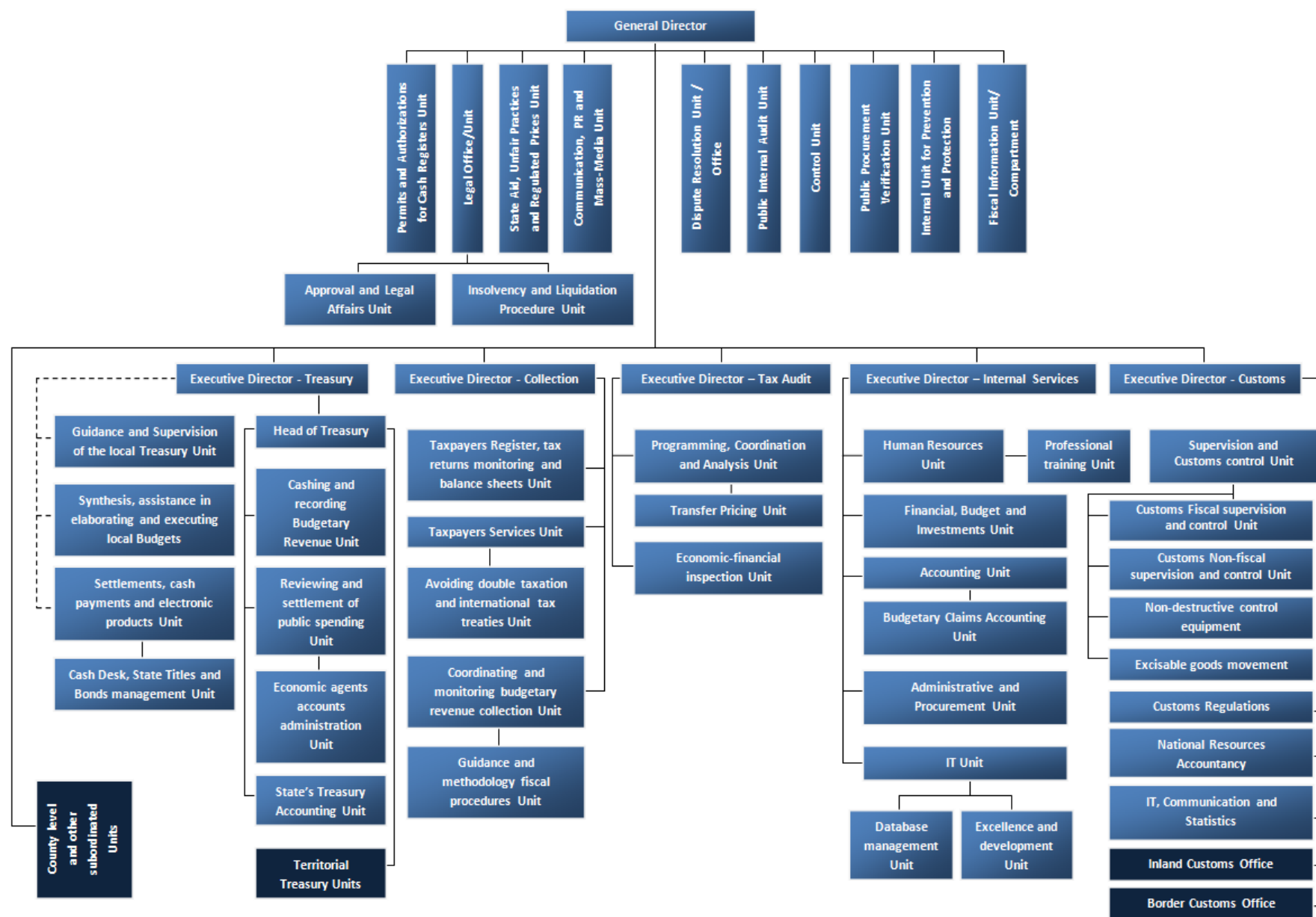
The role of the regional directorates is planning, coordinating and controlling their subordinated units (district tax administrations, municipal and town tax units, commune tax offices) within their territorial coverage. In addition, the regional directorates have also a support function (human resources, specialized training, internal finance unit, internal accounting unit, internal administration and public procurement unit, IT).

Within the regional general directorates of public finance operate the regional customs directorates, managed by an executive director, being methodologically coordinated by the Customs General directorate. Subordinated to the regional general directorates of public finance may operate district administrations for public finance as well as municipal tax units, town tax units or commune tax offices.

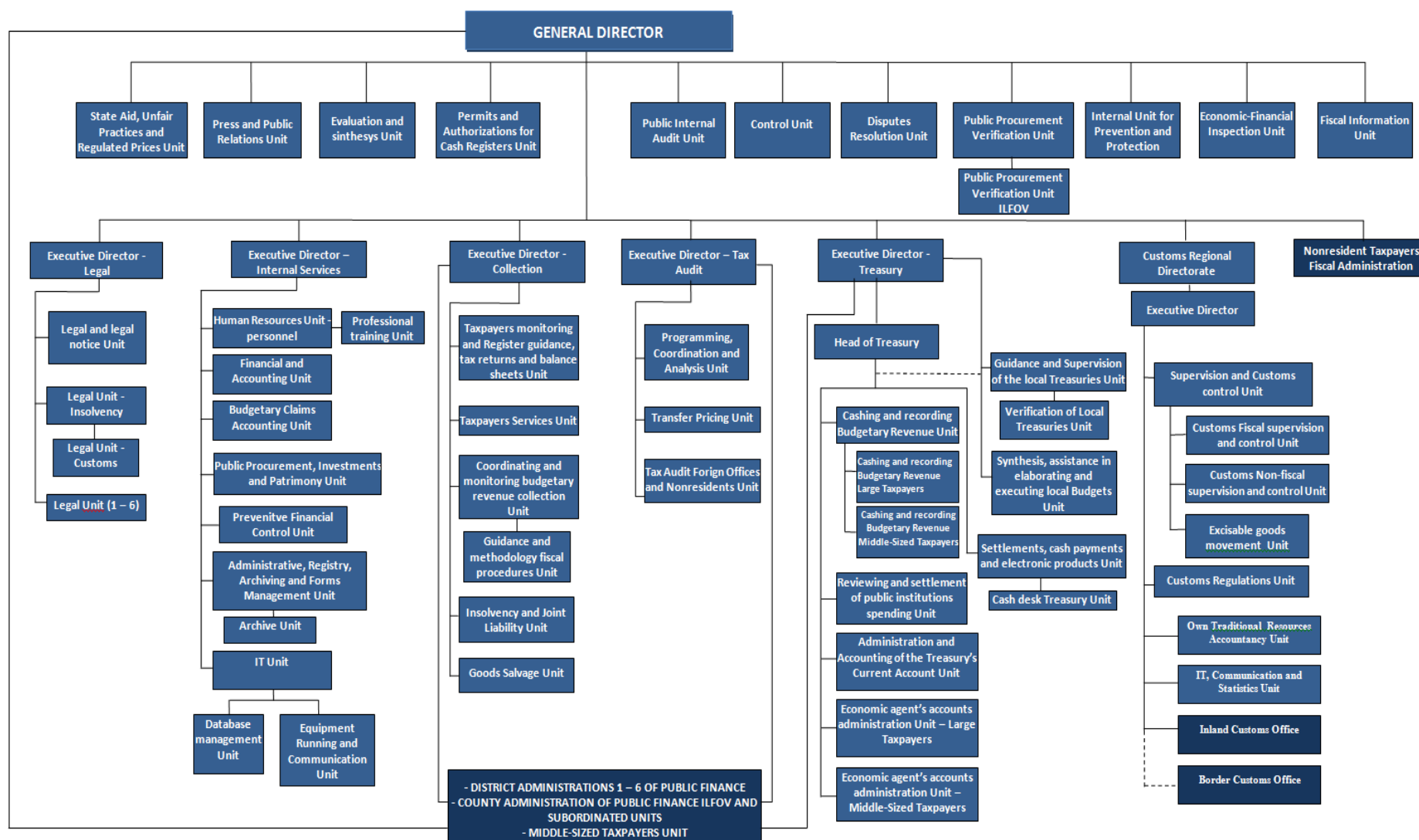
Within the Regional General Directorate for public Finance Bucharest operate, as well, the following subordinated structures, having no legal personality:

- The Tax Administration for Middle Size Taxpayers
- The Tax Administration for non-resident taxpayers
- The District administration of public finance Ilfov
- The Administration of sectors 1 - 6 for public finance

The organizational structure generally applicable for the Regional general directorates for public finance within NAFA is presented below:



The Regional General Directorate for Public Finance of Bucharest structure is presented below:



County/district level

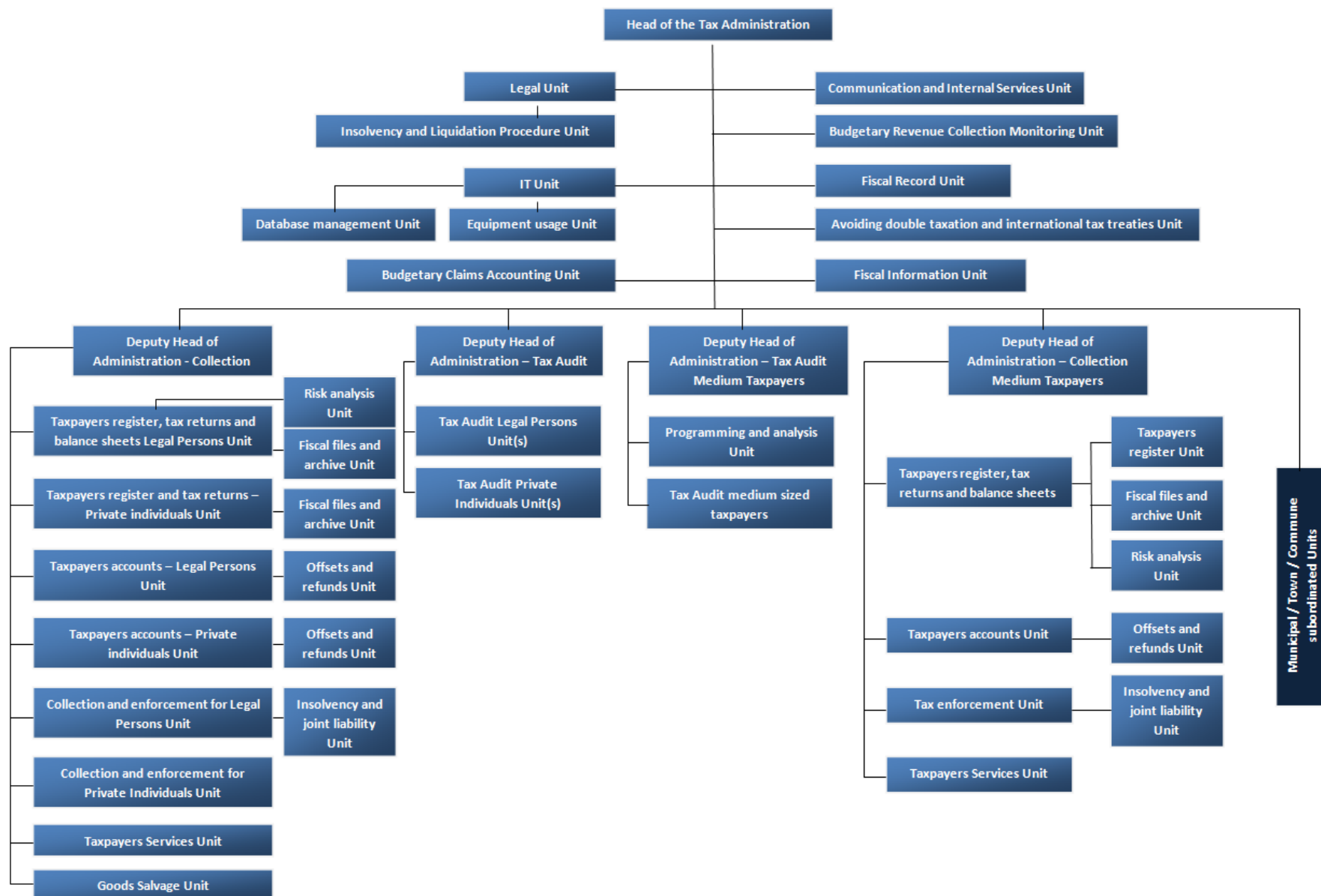
There are 41 county administrations of public finance and 6 district administrations for public finance in Bucharest, coordinated by the regional general directorates for public finance

The county administrations of public finance have different organizational structures according to their location, respectively:

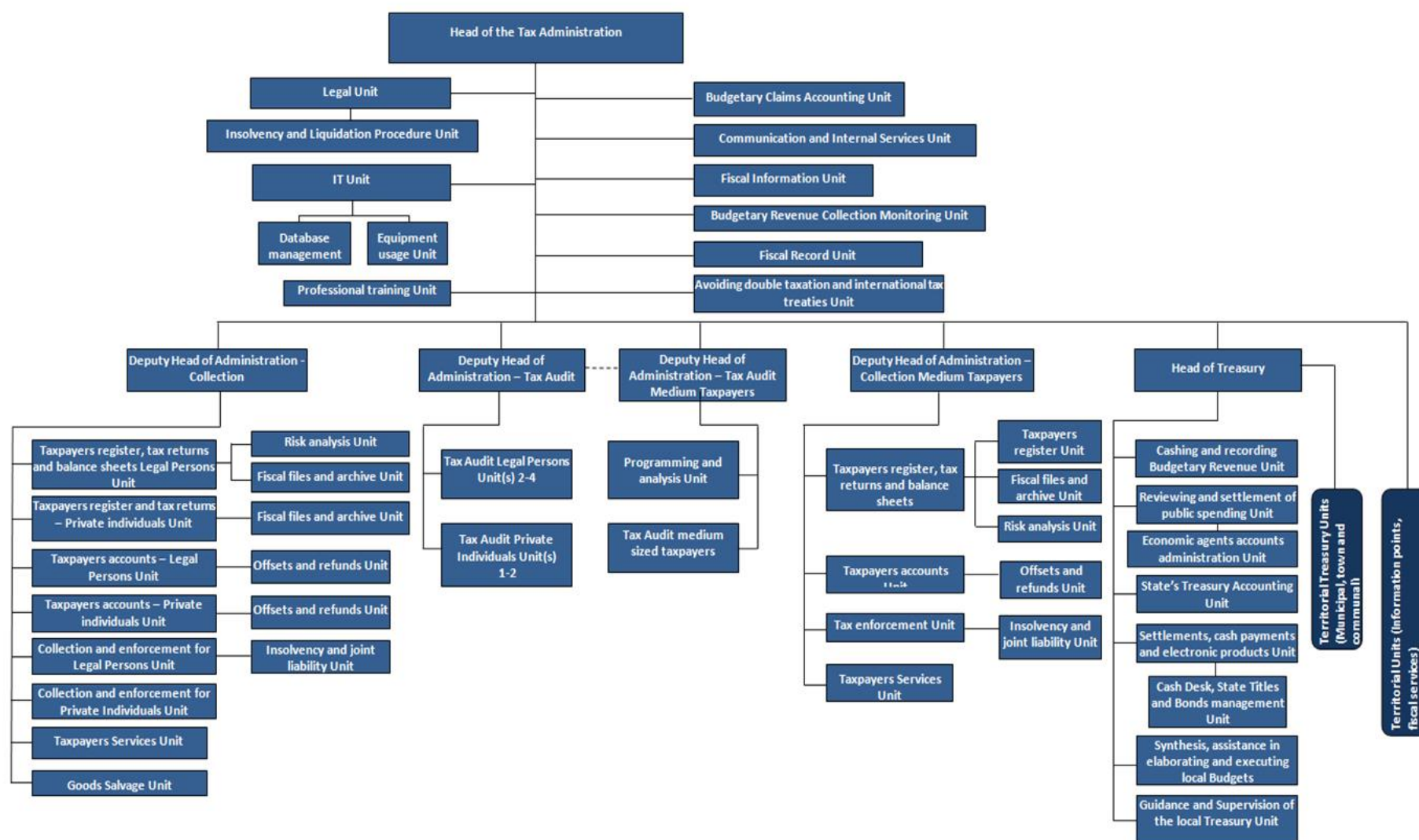
- County administrations of public finance having their headquarters located in the same localities as the regional general directorates of public finance
- County administrations of public finance other than those having their headquarters located in the same localities as the regional general directorates for public finance

Below are illustrated the organizational structures of the district administrations of public finance:

- for tax administrations situated in the same location as the Regional General Directorates of Public Finance:



- for tax administrations situated in a different location than as the Regional General Directorates of Public Finance:



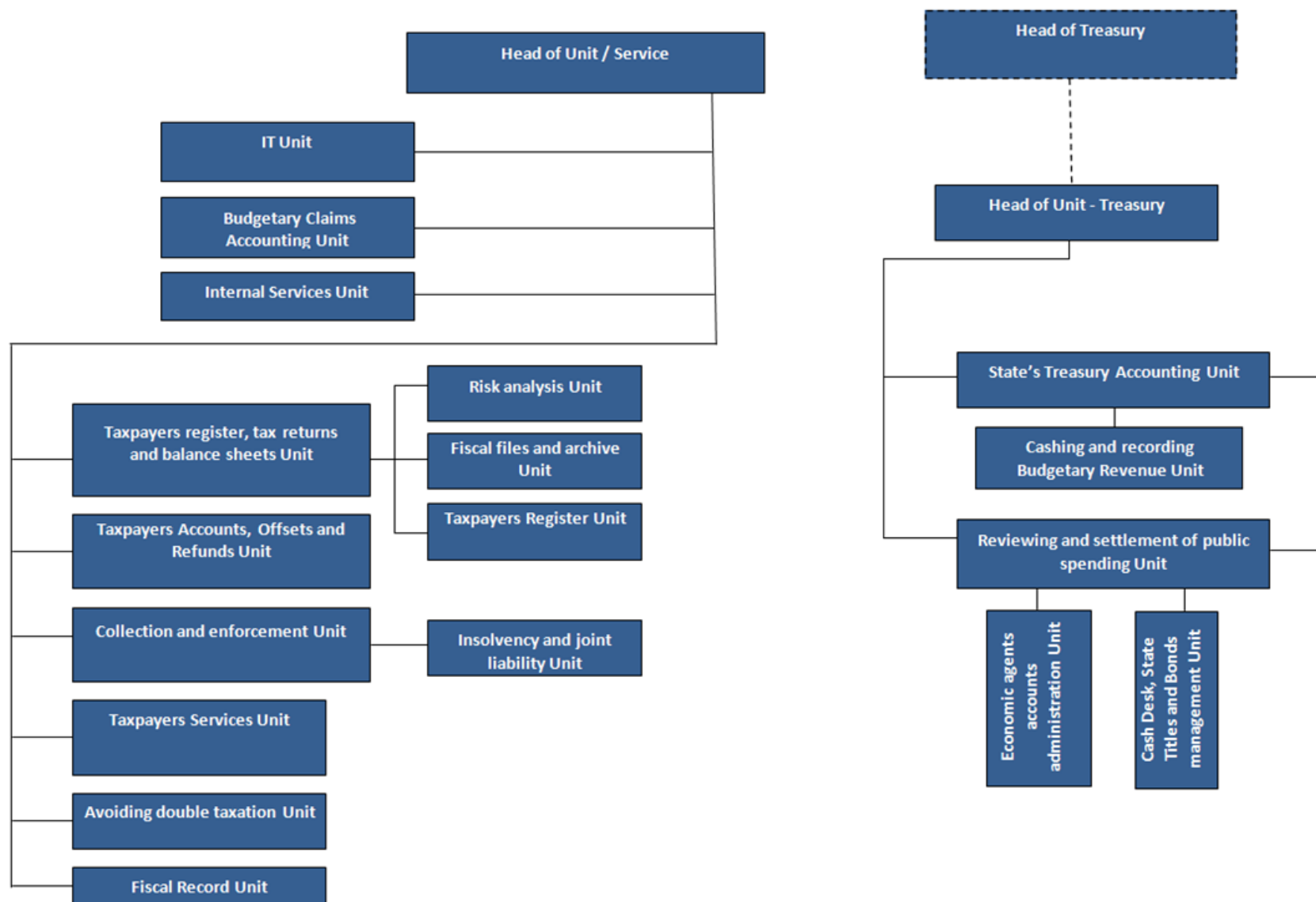
Municipalities, towns and communes

Within the district administration for public finance at the level of municipalities (other than the capital town of the district) and towns may operate as subordinated structures, without legal personality, municipal and town tax units, as well as commune tax offices, headed by a head of unit and respectively head of office.

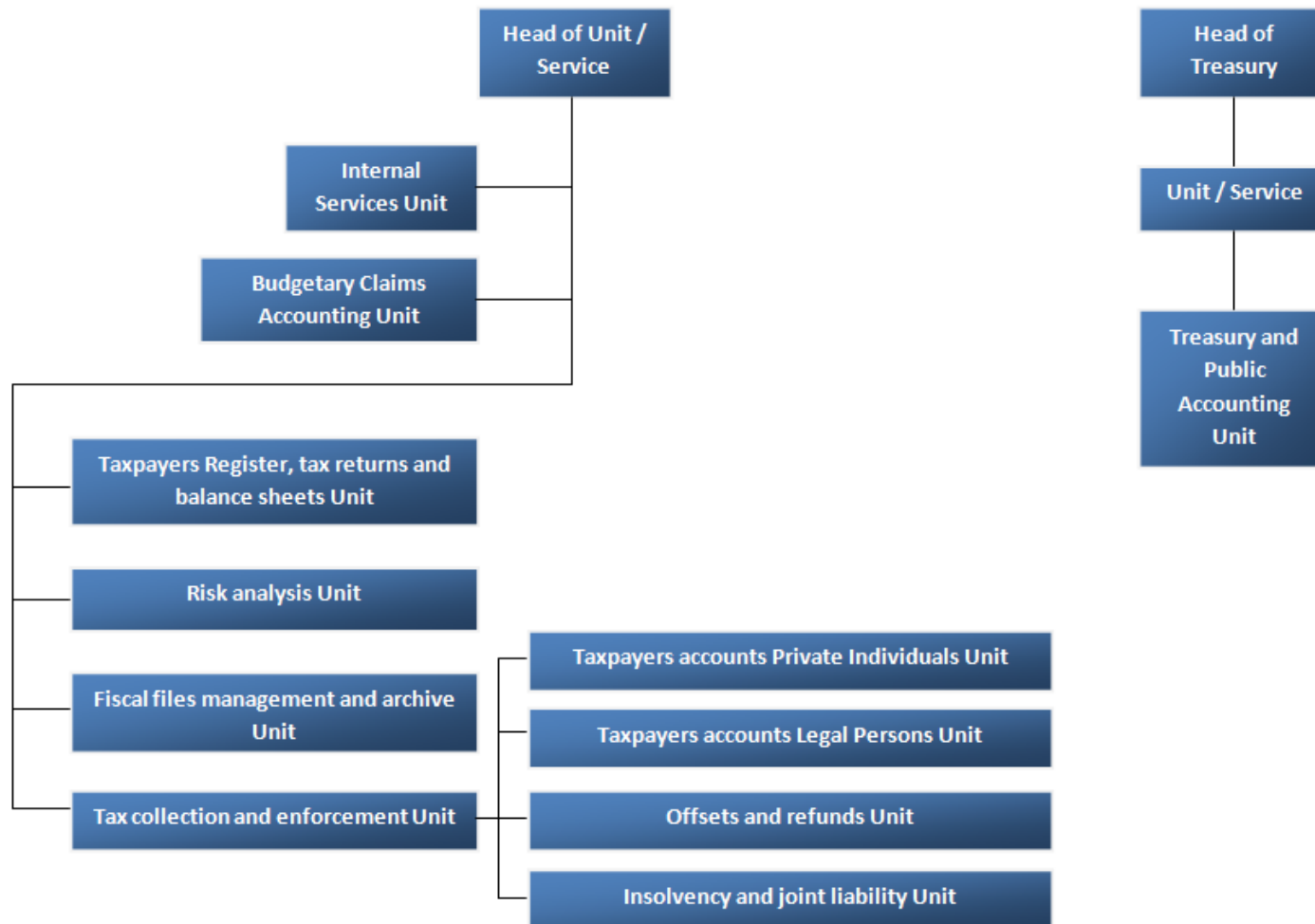
Like the district tax administrations, the municipal/town tax units and the commune offices report to the regional directorate to which they are belonging and their role is to implement the plans received from the regional directorate.

The heads of municipal/town units and the heads of the commune offices are appointed by the general director of the regional directorate, according to the law.

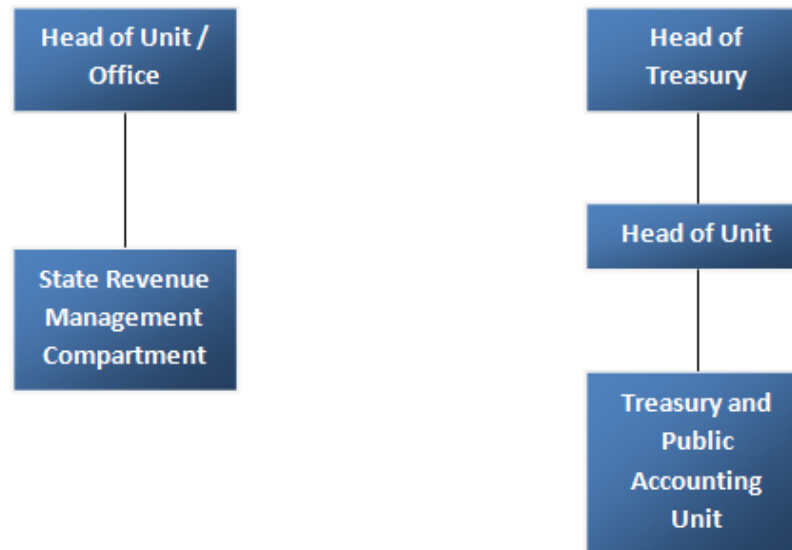
The municipal fiscal offices have the following structure:



The town tax units have the following organizational structure:



The communal fiscal offices have the following structure:



ANNEX 2: ROMANIAN TAX SYSTEM(2015)

A. Corporate Income Tax – In Romania - At a glance

Corporate Income Tax Rate (%)	16 (a)
Capital Gains Tax Rate (%)	16 (a)
Branch Tax Rate (%)	16 (a)
Withholding Tax (%) (b)	
Dividends	16 (c)
Interest	16 (d)(e)(f)
Royalties	16 (d)(f)
Commissions	16 (d)
Certain types of services rendered abroad	16 (h)
Services Rendered in Romania	16 (d)
Gambling	25
Branch Remittance Tax	0
Net Operating Losses (Years)	
Carryback	0
Carryforward	7 (g)
(a) See Section B.	
(b) These withholding tax rates are standard and final. They can be reduced under double tax treaties or European Union (EU) directives.	
(c) This tax may be reduced to nil for dividends paid to a legal entity residing in another EU member state or to a permanent establishment of an entity residing in an EU member state, if certain conditions relating to the dividend recipient and dividend payer are satisfied. These conditions are described in <i>Dividends</i> in Section B. Dividends paid by Romanian legal entities to pension funds resident in an EU member state, as defined by the law of such state, are exempt from withholding tax in Romania.	
(d) This withholding tax applies only if the income is not attributable to a permanent establishment in Romania.	
(e) The following types of interest derived by nonresidents are not subject to withholding tax: <ul style="list-style-type: none"> • Interest from public debt instruments in national and foreign currency • Interest related to instruments issued by the National Bank of Romania to carry out monetary policy • Interest paid by Romanian legal entities to pension funds resident in an EU member state, as defined by the law of such state 	
(f) The withholding tax rate is 0% for interest and royalties if certain conditions are satisfied, including the following principal conditions: <ul style="list-style-type: none"> • The beneficial owner of the interest or royalties is a legal person resident in an EU member state or a permanent establishment of an entity resident in such a state. • The beneficial owner of the interest or royalties holds at least 25% of the value or number of participation titles in the Romanian entity for an uninterrupted period of at least two years that ends on the date of payment of the interest or royalties. 	
(g) Annual tax losses incurred in 2009 and subsequent years may be carried forward for seven years (five years for losses incurred before 2009) and are not ad-adjusted for inflation.	
(h) Withholding tax applies for the following types of services rendered abroad: management, consultancy, marketing, technical assistance, research and design, advertising and publicity expenses, without taking into account how these services are rendered, as well as for the services provided by lawyers, engineers, architects, public notaries, auditors and accountants provided that the income is not attributable to a permanent establishment in Romania. International transport and supplies of services ancillary to such transport are not subject to withholding tax.	

B. Taxes on corporate income and gains

Micro-enterprises. Starting with February 2013, Romanian legal persons fulfilling certain conditions have the obligation to pay micro-enterprise tax computed as 3% of the taxable revenues with exemptions of certain revenues.

This regime applies to companies that have obtained income of less than EUR 65,000 in the previous year and obtain income from activities other than banking, insurance and reinsurance, capital market (except for intermediaries) and gambling. It also applies if the revenues from consultancy and management are less than 20% of the total revenues.

If during a fiscal year, the taxpayer assessed as micro-enterprise obtains for example income exceeding EUR 65,000 it will pay corporate income tax considering revenues and expenses recorded from the beginning of the fiscal year.

Please note that the fiscal loss incurred by the taxpayer in the period when the micro-enterprise income tax is applied is not taken into account (there is no computation of the taxpayer's fiscal result).

The fiscal losses incurred by legal persons before applying the micro-enterprise taxation regime can be carried forward until the legal entity fulfills the conditions to become again a corporate income tax payer, but only within the seven years (five years for losses incurred before 2009) period stated by the law.

Corporate income tax. Resident entities are subject to tax on their worldwide income. An entity is resident in Romania if it satisfies any of the following conditions:

- It is incorporated in Romania.
- Its place of effective management and control is located in Romania.
- It is a legal entity that has its headquarters in Romania and that is incorporated in accordance with the European legislation.

Associations or consortia, which are not considered separate legal persons in Romania, are tax transparent. For such associations between Romanian legal entities and individuals or foreign entities, the tax is calculated and paid by the Romanian legal entities on behalf of the partners.

Nonresident companies that do not have an effective place of management in Romania are subject to tax on their Romanian-source income only, including capital gains derived from specified transactions (see *Capital gains*).

Rates of corporate income tax. The standard rate of income tax for Romanian companies is 16%, regardless of whether the companies have foreign participation. Income derived by companies from night bars, nightclubs, discos and casinos directly or in association is also normally taxable at a rate of 16%, but the amount of the tax payable may not be less than 5% of the gross income derived from such activities.

Nonresident companies that do not have their place of effective management in Romania are taxed in Romania at the standard rate of 16% on earnings derived from their operations in Romania through branches, permanent establishments or certain consortia. A permanent establishment of a for-eign company in Romania may be constituted in certain forms, including the following:

- An office

- A branch
- An agency
- A factory
- A mine
- A place of extraction for gas or oil
- A building site that exists for a period exceeding six months
- The place in which an activity continues to be carried out with the assets and liabilities of a Romanian legal person subject to a cross-border reorganization

Foreign companies are also normally taxable in Romania at the standard corporate income tax rate on profits derived in Romania from real estate located in Romania and the exploitation of natural resources, as well as on certain capital gains (see *Capital gains*).

Representative offices are subject to an annual tax equal to the equivalent in Romanian lei of €4,000, payable in two installments.

Tax incentives. Romania offers certain tax incentives, which are summarized below.

Corporate income tax. The Fiscal Code contains measures allowing companies to claim accelerated depreciation in certain circumstances.

The Fiscal Code allows “sponsorship” expenses to be claimed as a credit against corporate income tax due, subject to certain limitations. Under the Sponsorship Law, “sponsorship” is defined as “the juridical deed by which two persons agree upon the transfer of the ownership right upon certain material goods or financial means, in order to support the activity without lucrative scope, carried out by one of them.” The tax credit for sponsorship expenses is limited to the lower of the following:

- 0.3% of the company’s turnover
- 20% of the corporate income tax due

Starting with 1 January 2014, the sponsorship expenses which were not used for obtaining a fiscal credit, can be carried forward for 7 consecutive years.

Beginning in 2009, dividends reinvested for the purpose of securing and creating new jobs for the business development of Romanian legal entities distributing the dividends are exempt from dividend tax. Dividends invested in the share capital of another Romanian legal entity to create new jobs or to develop its activities are exempt from dividend tax.

Research and development costs. Starting with February 2013, the additional allowance taxpayers can benefit from for research and development activities has increased to 50% of eligible costs.

Industrial parks. Companies administering industrial parks (administrator companies) may benefit from the following incentives:

- Exemption from taxes due on conversion of agricultural land to be used for industrial parks
- Buildings, constructions and land located inside industrial parks are exempt from building tax and land tax

- Other incentives, which may be granted by the local authorities

Petroleum companies. Incentives are available to titleholders of oil and gas concessions. Titleholders are granted the concessions by the government in exchange for the payment of a royalty. The following are the incentives:

- For rehabilitation projects, a deductible provision equal to 10% of the annual exploitation profits derived by titleholders of oil and gas licenses that relate to offshore areas with water deeper than 100 meters (328 feet)
- Exemption from payment of tax on oil and natural gas (consumption tax imposed on the value of oil and gas delivered) for the production extracted and directly exported by producers

Free-trade zones. The following tax benefits are available to companies performing activities in free-trade zones:

- Value-added tax (VAT) exemption applies to supplies of non-Community goods to be placed in a free-trade zone and to supplies of the respective goods performed in a free-trade zone
- Non-Community goods introduced into free-trade zones for storage purposes are not subject to customs duties
- State aid is available for investments performed in free-trade zones

Property taxes. Local councils may grant building and land tax exemptions to legal entities, subject to the state-aid regulations.

Capital gains. Capital gains are included in taxable income and taxed at the normal corporate income tax rate. Capital gains derived by non-resident companies are also subject to the standard 16% tax rate if they are derived from the disposal of the following:

- Real Estate property located in Romania
- Participation titles (shares) in a Romanian company, or a company with fixed assets that primarily consist of, directly or indirectly, immovable property located in Romania

Certain exemptions apply to income derived by nonresident collective placement bodies without corporate status (for example, Romanian entities that attract financial resources for investment, according to specific legislation) from the transfer of value titles (securities participation titles in open funds, and other financial instruments, such as derivatives) and participation titles held directly or indirectly in Romanian companies, as well as to income derived by nonresidents from the transfer on a foreign capital market of participation titles held in a Romanian company and of value titles.

Starting with 1 January 2014, the income derived from the sale/assignment of shares held in Romanian legal entities or in legal entities from countries with which Romania has concluded a double tax treaty is not included in taxable income if the taxpayer holds for an uninterrupted period of 1 year, at least 10% of the share capital of the legal entity in which the shares sold/assigned were held.

Administration. In general, the tax year is the calendar year. However, starting with 1 January 2014, certain companies may opt for a fiscal year different from the calendar year.

Under the corporate income tax law, payers of corporate income tax (for example, companies, branches and permanent establishments) must file tax returns and pay corporate income tax quarterly (computed based on actual numbers) by the 25th day of the first month following the first, second and third quarters.

As an exception to the general rule, the payments made by banks are advance payments based on the corporate income tax for the preceding year, adjusted by the inflation rate. This rule does not apply to newly established banks and banks that recorded a tax loss in the preceding year. These banks apply the 16% rate to the accounting profit of the current quarter. All other companies may opt for reporting and paying the annual corporate income tax through advance payments made on a quarterly basis. The annual corporate income tax return must be filed and any balance of annual corporate income tax must be paid by 25 March of the following year. For the taxpayers applying a different non-calendar fiscal year, the annual corporate income tax return must be filed and any balance of annual corporate income tax must be paid by the 25th of the third month following the fiscal year end. However, certain taxpayers must submit the annual corporate income tax return and pay the related tax by 25 February of the following year, such as nonprofit organizations or taxpayers deriving most of their revenues from cereals and technical plants.

Companies ceasing to exist must submit a final tax return and pay the corporate income tax based on special rules.

The annual financial statements must be submitted within specified time periods after the year-end. The following are the time periods:

- Companies (in general), national companies and research and development institutes: 150 days
- Certain specified legal persons, individuals and bodies: 120 days
- Companies not performing any activities after their formation: 60 days

The failure of a company to file tax returns by the deadline may result in a fine ranging usually from RON 1,000 to RON 5,000. Companies are liable for the payment of the fines for late filing of returns even if they pay the tax due. For the late payment of tax liabilities, the following late payment interest and late payment penalties are due (except where otherwise provided):

- Late payment interest, computed at 0.04% per day of delay
- Late payment penalties, computed at 0.02% per day of delay.

Dividends. Dividends paid by Romanian companies to resident companies are subject to a 16% withholding tax. The 16% tax is considered a final tax and, accordingly, the dividends are not included in the taxable income of the recipient. However, as a result of Romania's accession to the EU, no tax is imposed on dividends paid by a Romanian resident company to resident companies that held at least 10% of the shares of the payer for an uninterrupted period of at least one year that ended on the date of payment of the dividend.

Dividends paid by Romanian companies and legal entities having their social headquarters in Romania (that is, *societas europeae* registered with the Romanian Trade Registry and set up according to European law) to resident individuals and nonresident companies and individuals are generally subject to a 16% withholding tax. However, dividends paid by a

Romanian legal entity to a legal entity resident in another EU member state (see footnote [c] in Section A) or to a permanent establishment of an entity residing in an EU member state are not subject to withholding tax if certain conditions relating to the legal entity receiving the dividends and to the Romanian income payer are satisfied. These conditions are described below.

The following conditions must be satisfied with respect to the legal entity receiving the dividends:

- The legal entity receiving the dividends must be established in one of the legal forms provided by the law and must be resident in the respective EU member state and, according to the double tax treaties entered into with third countries, may not be resident outside the EU from a tax perspective.
- The legal entity receiving the dividends must be liable to pay corporate income tax or other similar tax under the tax law in its state of residence without the possibility of exemption or choice of the fiscal treatment.
- The beneficiary of the dividends must own at least 10% of the participation titles in the Romanian legal entity for an uninterrupted period of at least one year ending on the date of the payment of the dividends.

The Romanian entity paying the dividends must satisfy the following conditions:

- It must be a joint stock company, limited partnership or limited liability company.
- It must be liable to pay corporate income tax without the possibility of exemption or choice of the fiscal treatment

Dividends paid by Romanian legal entities to pension funds, as defined by the law of the respective EU member state, are exempt from withholding tax in Romania.

The deadline for payment of dividend withholding tax is the 25th day of the month following the month in which the dividends are paid. However, if the dividends are distributed but not paid to shareholders by the end of the year in which the annual financial statements are approved, the tax is due on 25 January of the following year.

Foreign tax relief. Foreign taxes may be credited against Romanian taxes based on the provisions of a double tax treaty between Romania and the foreign state.

Income of permanent establishments. Romanian permanent establishments of foreign legal entities resident in an European Union Member State or a state of the European Economic Area, which derive income from another European Union Member State or from a state of the European Economic Area, benefit under certain conditions of a fiscal credit for the tax paid in the state from where the income included in the taxable income of the permanent establishment from Romania was derived.

C. Determination of trading income

General. In general, all income that is booked as revenue is included in taxable income. However, the following items, among others, are not included in taxable income:

1. Dividends received by a Romanian company from another Romanian company or from a foreign legal entity subject to corporate income tax or a similar tax located in a state with which Romania concluded a double tax treaty Dividends received by a Romanian company from an EU resident subsidiary and dividends received by Romanian permanent establishments of EU companies are also not taxable if certain conditions are satisfied.
2. Increases in the value of shares held in other companies, resulting from the incorporation of reserves, premiums, profits and similar items.
3. Revenues from the reversal of expenses and provisions that were previously considered to be nondeductible.
4. Income derived from the liquidation of other Romanian legal entities or of foreign legal entities located in countries with which Romania has concluded a double tax treaty.

The provisions no.1 and 4 apply if the taxpayer holds for an uninterrupted period of 1 year at least 10% of the share capital of the legal entity distributing the dividends or of the legal entity which is subject to liquidation.

In general, only expenses related to the earning of taxable income are deductible for tax purposes. However, the following items are deductible within specified limits:

- Protocol and entertainment expenses (for example, gifts to clients and business lunches), up to 2% of the adjusted accounting profit before tax
- Employee-related expenses (social expenses), up to 2% of the total salary cost
- Contributions to the legal reserve fund, generally up to 5% of the accounting profit before tax, until the reserve fund reaches 20% of share capital
- Expenses with respect to perishable goods (goods on which a company might incur losses for various reasons, such as from damage suffered during the transport of the goods), which are deductible within the limits set by a government decision
- Provisions (see Provisions)
- Interest expenses and foreign-exchange losses related to loans subject to the debt-to-equity limitation, if the debt-to-equity ratio is not exceeded (see Section E)
- Depreciation expenses (see Tax depreciation)
- Expenses incurred on behalf of an employee with respect to optional occupational pension and private health insurance schemes, within certain thresholds

The following expenses are not deductible for tax purposes:

- Service expenses, including management, assistance and consultancy expenses, if the taxpayer cannot justify their necessity and no contracts and other documents justifying the expenses are available.

- Expenses relating to insurance, other than insurance relating to risks of work-related accidents and insurance relating to assets owned by the company.
- Interest on loans that are not from financial institutions, to the extent that the interest exceeds the following limits:
 - For loans denominated in lei (RON), the level of the reference interest rate published by the National Bank of Romania (NBR) for the last month of the quarter.
 - For loans denominated in foreign currencies, an annual interest rate of 6% (beginning in 2010).
- Penalties and fines paid to Romanian or foreign authorities.
- Losses from the reduction in the value of inventory and uninsured assets, as well as the related VAT.
- VAT related to certain nondeductible expenses.
- Romanian and foreign corporate income tax (however, a tax credit is allowed for taxes paid in other countries based on the provisions of a double tax treaty between Romania and the foreign state).
- Expenses incurred for the benefit of shareholders or associates, other than payments for goods and services at market value.
- Salary expenses that are not taxed at the level of the individual, unless the law provides otherwise.
- Expenses related to nontaxable income.

Effective from 1 July 2012, the deductibility of car expenses not falling under the full deductibility criteria provided under the Romanian tax law is limited to 50% for certain cars not exclusively used for business purposes.

Sponsorship expenses are also nondeductible, but they may be claimed as a credit against corporate income tax due, subject to certain limitations (see Section B).

Taxpayers applying the international financial reporting standards. Taxpayers applying international financial reporting standards (IFRS), such as banks and listed companies, must take specific tax rules into consideration in determining the corporate income tax.

Inventories. Under Romanian law, inventories of raw materials and merchandise are valued at purchase cost, while inventories of finished goods and work-in-progress are valued at production cost. On the write-off of the inventories, the valuation is calculated using the first-in, first-out (FIFO), weighted-average or last-in, first-out (LIFO) methods.

Provisions. Under Romanian law, the following provisions are deductible for corporate income tax purposes:

- Bad debt provisions under specified conditions
- Provisions for performance guarantees granted to clients
- Mandatory credit risk provisions, if established by banks, credit institutions or nonbanking financial institutions (leasing companies)

- Special provisions for titleholders of oil and gas concessions

Tax depreciation. The following are the permissible depreciation methods:

- Buildings: straight-line depreciation
- Equipment: straight-line, reduced-balance or accelerated depreciation
- Other depreciable assets: straight-line or reduced-balance depreciation

The depreciation method must be applied consistently. Land may not be depreciated.

Under the accelerated depreciation method, the assets are depreciated at a maximum rate of 50% in the year of purchase, and the balance of the value is deducted using the straight-line method during the remaining useful life of the asset.

Patents, licenses, know-how, manufacturers' brands, trademarks and service marks, as well as other similar industrial and commercial property rights, are depreciated during the contract period or during the period in which the purchaser intends to use the rights.

Expenses for the production or purchase of software programs are deductible on a straight-line basis over three years. The reduced-balance and accelerated depreciation methods may be used for patents.

Goodwill, , as well as intangibles with an undetermined operational life classified as such under accounting regulations cannot be depreciated for tax purposes.

Starting with 1 February 2013, the deductibility of the fiscal depreciation of certain vehicles is limited to RON 1,500 /month/ per vehicle.

For tax depreciation purposes, useful lives are prescribed by law. The following are the useful lives that are generally applicable to major categories of assets.

Asset	Years
Buildings and constructions (for example, roads and fences)	8 to 60
Machinery and equipment	2 to 24
Furniture and fittings	2 to 15
Motor vehicles	3 to 9

Revaluations of the book value of land and fixed assets carried out before 31 December 2003 are taken into account for tax purposes. Revaluations carried out after 1 January 2007, as well as the part remaining undepreciated as of 31 December 2006 with respect to revaluations carried out between 1 January 2004 and 31 December 2006, are also taken into consideration for tax purposes.

Reserves from the revaluation of fixed assets, carried out after 1 January 2004, which are deducted as tax depreciation or expenses when assets are sold or written off are taxed simultaneously with the deduction of the tax depreciation or expenses (that is, when the assets are sold or written off).

Relief for losses. Annual tax losses incurred in 2009 and subsequent years may be carried forward for seven years (five years for losses incurred before 2009) and are not adjusted for inflation. Losses of entities ceasing to exist as a result of a spin-off or merger are recovered by the taxpayers taking over the patrimony of the absorbed or spun-off company,

proportionally to the value of the assets and liabilities transferred to the beneficial legal entity.

Losses recorded by taxpayers that do not cease to exist as a result of an operation consisting of the spin-off of a part of their patrimony transferred as a whole are recovered by such taxpayers and by the taxpayers taking over the patrimony of the transferring company, proportionally to the assets and liabilities transferred to the beneficial legal persons, according to the spin-off project, respectively with those maintained by the transferring legal entity.

Losses may not be carried back.

Groups of companies. Although the Romanian law provides financial accounting rules for the consolidation of companies, the tax law treats each group company individually for tax purposes. Under certain circumstances, a group of taxable persons established in Romania may be treated as a single taxable person for VAT reporting purposes.

Tax consolidation. Starting with 1 July 2013, tax consolidation was introduced for foreign legal entities which had several permanent establishments in Romania (i.e. offset the taxable profits of a permanent establishment against the tax losses of another permanent establishment).

D. Other significant taxes

The following table summarizes other significant taxes.

Nature of tax	Rate (%)
Value-added tax; certain enterprises, products and services are exempt, including banks, financial intermediaries and insurance companies	
Standard rate	24
Special rates for certain goods and services	5/9
Special consumption (excise) taxes; imposed, for example, on energy products, beverages, cigarettes and coffee; taxes are imposed at specified amounts per unit on certain products (for example, coffee and alcohol) and at percentage rates for other products	Various
Social security contributions; paid by employers on the total gross realized salaries	
Social Insurance Fund; rate varies according to work conditions	20.8 to 30.8
Health Fund	5.2
Unemployment Fund	0.5
National Insurance Fund for Labor Accidents and Professional Diseases	0.15 to 0.85
Fund for Guarantee of Salary	
Payment Liabilities; this fund finances the payment of salary debts resulting from labor agreements entered into between employees and employers against which an insolvency procedure has begun	0.25
Medical leaves	0.85
Local taxes on land, buildings, cars, certain authorizations and other items	Various

E. Miscellaneous matters

Foreign-exchange controls. The Romanian currency is the leu (RON). Regulation 4/2005, as amended, governs the foreign-exchange regime in Romania.

In Romania, transactions between resident companies or between resident companies and resident individuals must be made in local currency, with certain exceptions. Transactions between residents and nonresidents can be made in domestic as well as in foreign currency. In the free-trade zones (see Section B), transactions between residents can also be performed in foreign currency.

Residents and nonresidents may open foreign-currency accounts in Romanian banks or foreign banks authorized to operate in Romania. Residents are allowed to open accounts in banks located abroad. Romanian legal entities may hold and use hard currency deposited with authorized banks.

Romanian legal entities may make payments in foreign currency to nonresidents without prior approval. Current-account transactions include, among others, imports of goods and services, payments of dividends and repatriation of profits.

Romanian and foreign entities may freely buy and sell hard currency on the interbank foreign-exchange market, but specified documentation is usually required.

Transfer pricing. Under the provisions of the Romanian Fiscal Code, for transactions between related parties, the tax authorities may adjust the amount of income or expenses of either party to reflect the market value of the goods or services provided in the transaction. Such reassessment affects only the tax position of the Romanian entity. It does not affect the entity's financial statements.

The law indicates that in applying the domestic transfer-pricing measures, the Romanian tax authorities must also take into account the Organization for Economic Cooperation and Development (OECD) Transfer-Pricing Guidelines.

On request, Romanian entities performing transactions with nonresident related parties must make available to the tax authorities a file containing specified transfer-pricing documentation.

Debt-to-equity rules. Interest expenses are fully deductible if the debt-to-equity ratio is positive and does not exceed 3:1. Only loans granted for a period of greater than one year are included in the debt-to-equity computation. If the 3:1 threshold is exceeded, interest expenses on such loans and net losses from foreign-exchange differences related to such loans are not deductible, but they may be carried forward to the following tax years until they are fully deducted.

The carried forward deductibles for interest and net foreign exchange losses are taken over by the taxpayers that take over assets and liabilities following a reorganization (e.g. merger, spin-off) proportionally to the value of the assets and liabilities transferred to the beneficiary legal entity.

Interest expenses and net foreign-exchange losses are not subject to the debt-to-equity rules if the loans satisfy any of the following conditions:

- They are granted by international development banks or similar organizations, Romanian or foreign credit institutions, nonbanking financial institutions or legal persons granting credits according to the law.
- They relate to bonds traded on a regulated market.
- They are guaranteed by the state.

F. Treaty withholding tax rates

The following table shows the applicable withholding rates under Romania's bilateral tax treaties.

	Dividends (gg) %	Interest (hh) %	Royalties (hh) %
Albania	10/15 (a)	10	15
Algeria	15	15	15
Armenia	5/10 (a)	10	10
Australia	5/15 (b)	10	10
Austria	0/5 (a)	0/3 (n)	3
Azerbaijan	5/10 (a)	8	10
Bangladesh	10/15 (b)	10	10
Belarus	10	10	15
Belgium	5/15 (a)	10	5
Bulgaria	10/15 (a)	15	15
Canada	5/15 (b)	10	5/10 (r)
China	10	10	7
Costa Rica (dd)	5/15 (a)	10	10
Croatia	5	10	10
Cyprus	10	10	0/5 (e)
Czech Republic	10	7	10
Denmark	10/15 (a)	10	10
Ecuador	15	10	10
Egypt	10	15	15
Estonia	10	0/10	10
Ethiopia	10	15	15
Finland	5	0/5	2.5/5 (f)
France	10	10	10
Georgia	8	10	5
Germany	5/15 (b)	0/3 (g)	3
Greece	25/45 (h)	10	5/7 (i)
Hungary	5/15 (j)	15	10
Iceland	5/10 (a)	3	5
India	15/20 (a)	0/15	22.5
Indonesia	12.5/15 (a)	12.5	12.5/15 (k)
Iran	10	8	10
Ireland	3	0/3 (l)	0/3 (i)
Israel	15	0/5/10 (m)	10
Italy	10	10	10
Japan	10	10	10/15 (i)

Jordan	15	12.5	15
Kazakhstan	10	10	10
Korea (North)	10	10	10
Korea (South)	7/10 (a)	0/10 (x)	7/10 (k)
Kuwait	0/1 (ii)	1	20
Latvia	10	10	10
Lebanon	5	5	5
Lithuania	10	10	10
Luxembourg	5/15 (a)	0/10 (c)	10
Macedonia	5	10	10
Malaysia	0/10 (o)	0/15 (p)	0/12 (q)
Malta	5/30 (h)	5	5
Mexico	10	15	15
Moldova	10	10	10/15 (k)
Morocco	10	10	10
Namibia	15	15	15
Netherlands	0/5/15 (s)	0/3 (t)	0/3 (t)
Nigeria	12.5	12.5	12.5
Norway	10	10	10
Pakistan	10	10	12.5
Philippines	10/15 (a)	10/15 (u)	10/15/25 (v)
Poland	5/15 (a)	10	10
Portugal	10/15 (w)	10	10
Qatar	3	3	5
Russian Federation	15	15	10
San Marino	0/5/10 (ee)	3	3
Saudi Arabia	0/5 (jj)	0/5 (kk)	10
Singapore	0/5 (ff)	5	5
Slovak Republic	10	10	10/15 (k)
Slovenia	5	5	5
South Africa	15	15	15
Spain	10/15 (a)	10	10
Sri Lanka	12.5	10	10
Sudan	5/10 (a)	0/5	5
Sweden	10	10	10
Switzerland	0/15 (ll)	0/5 (mm)	0/10 (y)
Syria	5/15 (a)	10	12
Tajikistan	5/10 (a)	10	10
Thailand	15/20 (a)	10/20/25 (z)	15
Tunisia	12	10	12
Turkey	15	10	10
Turkmenistan	10	10	15
Ukraine	10/15 (a)	10	10/15 (k)
United Arab Emirates	0/3 (d)	3	0/3 (aa)
United Kingdom	10/15 (a)	10	10/15 (i)
United States	10	10	10/15 (i)
Uruguay (dd)	5(a)/10	0/10 (nn)	10

Uzbekistan	10	10	10
Vietnam	15	10	15
Yugoslavia (Federal Republic of)	10	10	10
Yugoslavia (former) (bb)	5	7.5	10
Zambia	10	10	15
Nontreaty countries	16	0/16 (cc)	16

- (a) The lower rate applies if the beneficiary of dividends is a company owning at least 25% of the capital of the payer.
- (b) The lower rate applies if the beneficiary of dividends is a company owning at least 10% of the capital of the payer.
- (c) The rate is 0% if the indebtedness on which the interest is paid is guaranteed, insured, or financed by the other state or by a financial institution that is a resident of the other state.
- (d) The 0% rate applies if the beneficial owner of the dividends is one of the following:
- The government of a contracting state
 - The governmental institution or entity of a contracting state
 - A company that is resident in a contracting state and that has at least 25% of its capital owned directly or indirectly by the government or governmental institutions of either contracting state
- (e) The 5% rate applies to royalties paid for patents, brands, designs and models and know-how.
- (f) The 2.5% rate applies to royalties relating to computer software or industrial equipment.
- (g) The 0% applies to interest paid to the German government, Deutsche Bundesbank Kreditanstalt für Wiederaufbau or Deutsche Investitions und Entwicklungsgesellschaft (DEG) and to interest paid on a loan guaranteed by Hermes-Deckung. The 0% rate also applies to interest paid to the Romanian government if it is derived and beneficially owned by certain types of institutions (for example, the Romanian government, an administrative-territorial unit, a local authority, or an agency, bank unit or institution of the Romanian government) or if the debt claims of Romanian residents are warranted, insured or financed by a financial institution wholly owned by the Romanian government. In addition, as long as Germany does not impose taxes on interest, Romania may not tax interest. The protocol to the treaty provides that the following types of interest are taxed only in the state where the interest arises and according to the law of that state, provided that they are deductible in the determination of profits of the interest payer:
- Interest derived from rights or debt claims carrying a right to participate in profits
 - Interest linked to the borrower's profits
 - Interest derived from profit-sharing bonds
- (h) The lower rate applies to dividends paid by companies resident in Romania.
- (i) The lower rate applies to cultural royalties.
- (j) The lower rate applies if the beneficiary of dividends is a company owning at least 40% of the capital of the payer.
- (k) The lower rate applies to payments received for the use of, or the right to use, patents, trademarks, designs or models, plans, secret formulas and processes, or industrial, commercial or scientific equipment, and for information concerning industrial, commercial or scientific experience.
- (l) The 0% rate applies to the following types of interest:
- Interest paid in connection with sales on credit of industrial, commercial or scientific equipment
 - Interest on loans granted by banks or other financial institutions (including insurance companies)
 - Interest on loans with a term greater than two years
 - Interest on debt-claims guaranteed, insured or directly or indirectly financed by or on behalf of the government of either contracting state
- (m) The 0% rate applies to interest arising in one contracting state with respect to debentures, public funds or similar instruments of the government that is paid to residents of the other contracting

state and to interest on loans granted or guaranteed by the National Bank of Romania or by the Bank of Israel. The 5% rate applies to interest paid with respect to sales on credit of merchandise or industrial, commercial or scientific equipment and to interest on loans granted by banks. The 10% rate applies to other interest.

- (n) As long as Austria, under its national law, does not levy withholding tax on interest paid to Romanian residents, the withholding tax rate is 0%.
- (o) The 0% rate applies to dividends paid by a company resident in Malaysia to a Romanian resident; the 10% rate applies to dividends paid by a company resident in Romania to a Malaysian resident.
- (p) The 0% rate applies to interest paid to Romanian residents on long-term loans.
- (q) The 0% rate applies to industrial royalties received from Malaysia by Romanian residents.
- (r) The 5% rate applies to the following:
 - Copyright royalties and similar payments with respect to the production or reproduction of literary, dramatic, musical or other artistic works (but not including royalties with respect to motion picture films or works on film or videotape or other means of reproduction for use in connection with television broadcasting)
 - Royalties for the use of, or the right to use, computer software, patents or information concerning industrial, commercial or scientific experience (but not including royalties paid with respect to a rental or franchise agreement)
- (s) The 0% rate applies if the beneficiary of the dividends is a company owning at least 25% of the capital of the payer. The 5% rate applies if the beneficiary of the dividends is a company owning at least 10% of the capital of the payer. The 15% rate applies to other dividends.
- (t) Romania will not impose withholding tax on interest and royalties paid to Dutch residents as long as Dutch domestic law does not impose withholding tax on these types of payments.
- (u) The lower rate applies to interest related to sales on credit of equipment, loans granted by a bank or to public issues of bonds and debentures.
- (v) The 10% rate applies to royalties paid by a company that is registered as a foreign investor and is engaged in an activity in a priority economic field. The 15% rate applies to royalties related to film or television production. The 25% rate applies to other royalties.
- (w) The 10% rate applies if the beneficiary of dividends is a company owning at least 25% of the capital of the payer for an uninterrupted period of two years.
- (x) The 0% rate applies to interest related to sales on credit of industrial and scientific equipment.
- (y) Romania will not impose withholding tax on royalties paid to Swiss residents as long as Swiss domestic law does not impose withholding tax on royalties.
- (z) The 10% rate applies if the beneficiary of the interest is a financial company, including an insurance company. The 20% rate applies to interest with respect to sales on credit. The 25% rate applies to other interest payments.
- (aa) The 0% rate applies to industrial royalties.
- (bb) This treaty is currently applied only to Bosnia-Herzegovina.
- (cc) The 0% rate applies to the following types of interest:
 - Interest related to public debt instruments or to instruments issued by the National Bank of Romania with the purposes of reaching monetary policy objectives
 - Interest paid to EU pension funds
 The 16% rate applies to other interest payments.
- (dd) The treaty is not yet effective.
- (ee) The 0% rate applies if the beneficiary of the dividends is a company owning at least 50% of the capital of the payer. The 5% rate applies if the beneficiary of the dividends is a company owning at least 10% of the capital of the payer. The 10% rate applies to all other dividends.
- (ff) The 0% rate applies to dividends paid to the government of the other contracting state.
- (gg) In accordance with an EU directive, the following rules apply to dividends paid to companies residing in the EU:

- The withholding tax rate in Romania is 0% if certain conditions are met, such as the beneficiary of the dividends owns at least 10% of the capital of the payer for an uninterrupted period of one year before the payment of the dividends.
 - The withholding tax rate in Romania is 16% if the conditions mentioned in the preceding bullet are not satisfied.
- (hh) The withholding tax rate is 0% for interest and royalties if both of the following conditions are satisfied:
- The beneficial owner of the interest or royalties is a legal person resident in an EU member state or a permanent establishment of an entity resident in such a state.
 - The beneficial owner of the interest or royalties holds at least 25% of the value or number of participation titles in the Romanian entity for an uninterrupted period of at least two years that ends on the date of payment of the interest or royalties.
- (ii) The 0% rate applies to dividends paid to the government or political subdivisions, local authorities or administrative territorial units. The 0% rate also applies to majority state-owned companies (at least 51%) if the minority shareholders are residents of that state.
- (jj) The 0% rate applies if the beneficial owner of the dividends is one of the following:
- The government of a contracting state
 - A governmental institution or entity of a contracting state
- (kk) The 0% rate applies if any of the following circumstances exists:
- The payer of the income from debt-claims is the government of a contracting state or an administrative-territorial unit or an administrative subdivision or a local authority thereof.
 - The income from debt-claims is paid to the government of the other contracting state or administrative-territorial unit, or an administrative subdivision or local authority thereof, or an agency or instrumentality (including a financial institution) wholly owned by the other contracting state or administrative-territorial unit, or an administrative subdivision or local authority thereof.
 - The income from debt-claims is paid to any other agency or instrumentality (including a financial institution) with respect to loans made in application of an agreement between the governments of the contracting states.
 - The income from debt-claims is paid on loans granted, insured or guaranteed by a public institution for purposes of promoting exports.
- (ll) A withholding tax exemption for dividends applies if either of the following circumstances exists:
- The dividends are paid to a company (other than a partnership) that holds directly at least 25% of the capital of the company paying the dividends.
 - The beneficial owner of the dividends is the government of the contracting state or a governmental institution or entity of a contracting state.
- (mm) The withholding tax exemption for interest applies if either of the following circumstances exists:
- The interest is paid to related parties (that is, direct parent or sister companies) that have a shareholding of 25% or more.
 - The loan is secured by a governmental institution.
- (nn) The 0% rate applies if the beneficial owner is the Government, an administrative subdivision, a local authority or an administrative-territorial unit or a Bank owned by the Government, an administrative subdivision, a local authority or an administrative-territorial unit or if the loan is guaranteed, assured or financed by a Bank entirely owned by the Government.

A. Income tax – in Romania – at a glance

Who is liable. Individuals domiciled in Romania are considered to be tax residents and are taxed on their worldwide income (with certain exceptions). During the first year of meeting certain residency criteria, individuals who are not domiciled in Romania are subject to tax on their Romanian-source income, regardless of where the income is received. In the absence of a tax residency certificate issued by another state based on a double tax treaty, a foreign individual or one who carries out independent activities through a permanent establishment in Romania becomes subject to tax on worldwide income starting with 1 January of the year following the year in which the tax-residency criteria are met.

Individuals in Romania who are also residents in a country that has entered into a double tax treaty with Romania may benefit from a reduced tax rate or a tax exemption under the terms of the relevant treaty. If a foreign individual spends less than 183 days in Romania and if the salary costs for the individual are not recharged to Romania, he or she may be exempt from Romanian salary tax liabilities, provided that a tax residency certificate is available and the tax exemption procedure is completed within 15 days of the beginning of activities. Individuals in Romania who are tax residents in countries that have not entered into a double tax treaty with Romania are subject to tax in Romania from their first day of presence in the country.

A Romanian tax resident who is domiciled in Romania and who demonstrates a change of residency to a country that does not have a double tax treaty with Romania continues to be subject to tax on worldwide income for the calendar year in which the change of residency occurs and for the next three calendar years.

Income subject to tax. A flat tax rate of 16% applies to salary income, income from freelance activities, rental income, pension income, investments, prizes, investment income, agricultural, forestry and fisheries income, and other types of income. Special tax rates apply to income from gambling and transfer of property ownership. The taxation of various types of income is summarized below.

Employment income. Taxable compensation includes the following:

- Salaries
- Benefits in cash or kind (for example, allowances and perquisites)
- Wage premiums
- Rewards
- Temporary disability payments
- Paid holidays
- Other income received by an individual based on an employment agreement
- Fees and compensation paid to directors and managers of private enterprises and to members of the board of directors, general shareholders meeting, administration council and audit committee

The monthly tax on employment income is determined by deducting mandatory social security charges, personal deductions, trade union contributions and contributions to the voluntary occupational pension scheme (up to the equivalent in Romanian currency of €400 per year per participant) from gross income.

Income from independent activities. Income from independent activities includes income from commercial activities, income from freelance activities and income from intellectual property rights. The net taxable income from freelance activities is computed as gross income less specified deductible expenses. Individuals engaged in freelance activities must make advance tax payments on a quarterly basis by the 25th day of the last month of each quarter. A 10% advance income tax, which is withheld at source, applies to the following types of income:

- Income from intellectual property rights
- Income from services contracts entered into based on the Civil Code and income from agent agreements, with some exceptions
- Income from accounting, technical, judicial and extrajudicial expertise

Income derived by individuals from rental for tourism purposes of rooms located in their own homes, with a capacity for accommodation of more than five rooms is assessed as income from independent activities and is subject to tax based on income quotas (fixed amounts set by the government) or real system (actual income recorded based on the single-entry system).

Taxable income from intellectual property rights is computed by deducting from gross income expenses representing 20% of gross income and compulsory social security charges. A 10% advance income tax must be withheld at source by payers of income from intellectual property rights by the 25th day of the following month. Taxpayers who earn income from intellectual property rights can opt for a final withholding tax at a rate of 16%.

Rental income. Gross rental income consists of amounts in cash or kind that are stipulated in rental agreements, as well as certain expenses borne by the tenant that are the landlord's liability according to the law. The rental income is taxable in the tax year to which the rent relates, regardless of when the rent is effectively received.

Rental income also includes income derived by owners from the rental of rooms located in their own homes, with a capacity for tourist accommodation ranging from one room to five rooms.

Individuals earning rental income from more than 5 rental contracts at the end of a fiscal year, starting with the following fiscal year are required to qualify such income as income from independent activities subject to rules applicable to this category.

Taxable rental income is determined by subtracting from gross rental income a deduction equal to 25% of gross income. Tax on rental income is determined by applying a rate of 16% to the taxable amount. As an exception, taxpayers may opt for the determination of the net rental income based on single-entry accounting.

As of 1 January 2014, health fund contribution is due and is deductible from the annual rental income obtained, regardless of the method applied for the computation of net income.

Investment income. Investment income includes the following:

- Dividend income

- Interest income
- Gains from transfers of securities
- Income from futures and forward transactions with foreign currencies and similar operations
- Income from dissolution of a legal entity

Amounts received from holding participation titles in closed investment funds are treated similarly to dividends. A 16% final withholding tax is imposed on dividends.

Taxable income from interest is considered to be any income in the form of interest other than interest from municipal bonds.

A 16% final withholding tax is imposed on interest income. The tax must be remitted by the 25th day of the following month.

Capital gains derived from sales of shares in publicly traded companies and open investment funds are subject to a 16% final tax, regardless of the holding period of the shares.

A 16% advance tax is imposed on gains derived from sale and purchase transactions in foreign currencies with subsequent term settlement, as well as similar operations. The advance tax must be paid by the 25th day of the following month. The final tax of 16% is assessed by the tax authorities based on the annual tax return.

Income whose source is not identified. Any income whose source is not identified is subject to 16% income tax applied to the tax base adjusted according to the procedures and indirect methods for the reconstitution of revenues or expenses. The tax authorities compute the income tax and late payment penalties.

Deductions. Individuals domiciled in Romania and individuals meeting the residence criteria for worldwide income taxation are entitled to personal deductions, which vary according to gross monthly income and number of dependents of the individuals. For gross monthly income up to RON 1,000, the monthly deductions vary between RON 250 for individuals without dependents and RON 650 for individuals with four or more dependents. For gross monthly income between RON 1,000 and RON 3,000, the deductions are set by an order of the Ministry of Economy and Finance. No deduction is allowed for gross monthly income greater than RON 3,000.

Rates. As discussed in *Income subject to tax*, most types of income are subject to tax at a flat rate of 16%.

B. Inheritance and gift taxes

No taxes are levied on inheritances or gifts, except for revenue subsequently derived from these items.

C. Social security and health care charges

Both employers and employees must contribute to the social security system.

Employees are required to pay the following monthly charges.

Type	Amount
Social security contribution	10.5% of monthly gross salary earnings (tax base is capped at 5 times the national average gross salary earnings)
Health fund contribution	5.5% of gross monthly salary earnings
Unemployment fund contributions	0.5% of gross monthly salary earnings
Employers are required to make the following monthly charges.	
Type	Amount
Social security contribution	20.8% (for normal work conditions) of the total gross salary earnings (tax base is capped at 5 times the national average gross earnings multiplied by the number of employees)
Health fund contribution	5.2% of the total gross salary earnings
Unemployment fund contribution	0.5% of the total gross salary earnings
Contribution to insurance fund against work accidents and professional diseases	0.15% to 0.85% of the total gross salary earnings
Medical leave and health indemnities contribution	0.85% of total salary fund (tax base is capped at 12 times the national minimum gross salary earnings multiplied by the number of insured persons)
Contribution to the Fund for Guarantee of Salary	0.25% of the total gross salary earnings
Payment Liabilities	

Citizens of European Union countries and Switzerland benefit from the coverage of medical expenses incurred in Romania and may be exempted from social security charges if relevant European certificates are obtained. However, if an individual is not subject to social security charges in his or her home country, he or she falls under the Romanian social security system and is liable to pay social security charges in accordance with Romanian regulations (a certain procedure should be followed either by the home country employer or the employee to register for social security purposes).

D. Tax filing and payment

Foreign nationals assigned to work in Romania and who do not meet the tax exemption conditions, must register for tax purposes within 15 days after beginning their

assignment. Subsequently, they have to file monthly tax returns, pay income tax and, if applicable social security charges, by the 25th day of the following month.

If the individual is on a local payroll, the local employer must compute, withhold, declare and pay the income tax and social security charges (if the case).

E. Double tax relief and tax treaties

Romania has entered into double tax treaties with the following countries.

Albania	Indonesia	Russian Federation
Algeria	Iran	
Armenia	Ireland	San Marino
Saudi Arabia		
Serbia and Montenegro (former Yugoslavia)		
Australia	Israel	Singapore
Austria	Italy	Slovak Republic
Azerbaijan	Japan	Slovenia
Bangladesh	Jordan	South Africa
Belarus	Kazakhstan	Spain
Belgium		
Bosnia and Herzegovina	Korea (North)	
Bulgaria	Korea (South)	Sudan
Canada	Kuwait	Sweden
China	Latvia	Switzerland
Costa Rica	Lebanon	Syria
Croatia	Lithuania	Tajikistan
Cyprus	Luxembourg	Thailand
Czech Republic	Macedonia	Tunisia
	Malaysia	Turkey
Turkmenistan		
Denmark	Malta	Ukraine
Ecuador	Mexico	United Arab Emirates
Egypt	Moldova	
Estonia	Morocco	United Kingdom
Ethiopia	Namibia	United States
Finland	Netherlands	Uzbekistan
France	Nigeria	Vietnam
Georgia	Norway	
Germany	Pakistan	-
Greece	Philippines	
Hungary	Poland	
Iceland	Portugal	
India	Qatar	Zambia

A. Value Added Tax – in Romania - at a glance

Name of the tax	Value-added tax (VAT)
Local name	Taxa pe valoarea adaugata
Date introduced	1 July 1993
European Union (EU) member state	Yes (effective from 1 January 2007)
Administered by	Ministry of Public Finance (http://www.mfinante.ro)
VAT rates	
Standard	24%
Reduced	5%/9%
Other	Exempt without credit and exempt with credit
VAT number format	RO XXXXXX (the prefix is RO, but the number of digits may vary)
VAT return periods	Monthly or, under certain conditions, quarterly (if the Romanian tax authorities grant a special derogation and if certain conditions are met, the return may be submitted on a half-yearly or yearly basis)
Thresholds	
Registration	€65,000
Distance sales	€35,000
Recovery of VAT by nonestablished businesses	Yes (under certain conditions)

B. Scope of the value added tax

VAT applies to the following transactions:

- Supplies of goods made in Romania by a taxable person
- Supplies of services in Romania by a taxable person
- The intra-Community acquisition of goods from another EU member state (see the chapter on the EU)
- Acquisition of general business-to-business (B2B) services taxable in Romania, from EU and non-EU suppliers
- The importation of goods into Romania

C. Who is liable

A “taxable person” is any person who independently makes taxable supplies of goods or services in the course of a business, regardless of the purpose or results of that activity. The VAT registration threshold is turnover of RON 220,000 (€65,000) a year (this threshold applies only to taxable persons established in Romania). Established taxpayers who estimate or record a turnover of more than the Romanian currency equivalent of €65,000 must

request registration for VAT by the 10th day of the month following the fiscal period in which the threshold is exceeded. The VAT registration becomes valid starting the first of the month following the fiscal period of the request.

In principle, the buyer of goods or services is held jointly and severally liable with the seller for payment of Romanian VAT.

Deregistration. Taxable persons with annual turnover of less than RON 220,000 may request deregistration by the 10th day of the month following the fiscal period applied by the taxable person.

Group registration. VAT grouping is allowed under the Romanian VAT law exclusively for taxpayers registered with the same tax office.

Under the rules currently in effect, a minimum of two taxable persons may form a fiscal group for a period of at least two years if all of the members meet the following conditions:

- They are established in Romania.
- They do not belong to another fiscal group.
- They use the same tax period.
- Their capital is held directly or indirectly, in a proportion of more than 50% by the same shareholders.

However, VAT grouping is allowed only for VAT reporting (for consolidation purposes).

Nonestablished businesses. A taxable person that has the seat of its economic activity in Romania is deemed to be established in Romania for VAT purposes.

A taxable person that has the seat of its economic activity outside Romania is considered to be established for VAT purposes in Romania if it has a fixed establishment in Romania, which means that it has sufficient technical and human resources to perform on a regular basis taxable supplies of goods and/or services.

A taxable person that has the seat of its economic activity outside Romania and that has a fixed establishment in Romania is not deemed to be established in Romania for the supplies of goods and services performed in Romania in which the Romanian fixed establishment is not involved.

The seat of its economic activity is deemed to be the place where the management decisions of a taxable person are taken and where the functions of its central administration are performed. To determine where a taxable person has its economic seat, certain factors should be taken into account, such as the place where the directors meet and where the company sets its general policy.

In general, a nonestablished business must register for VAT if it undertakes a range of activities, such as the following:

- Intra-Community acquisitions of goods in Romania
- Intra-Community supplies of goods in Romania
- Transfers of its own goods to Romania
- Sending goods to Romania from another EU country for processing with the finished products not returning to the EU country of dispatch
- Distance sales in excess of the annual threshold of €35,000

A taxable person that has the seat of its economic activity outside Romania but has a fixed establishment in Romania must register for VAT purposes in Romania before receiving a service for which it is liable to pay the VAT or before supplying a service from this fixed establishment to a taxable person that is liable to pay VAT in another EU member state.

A taxable person that has the seat of its economic activity in Romania but is not registered for VAT purposes in Romania must register for VAT purposes if it supplies services with a place of supply in another EU member state, for which the beneficiary is liable to pay the tax.

A taxable person that has the seat of its economic activity in Romania but is not registered for VAT purposes in Romania must register for VAT purposes if it acquires services from a supplier established in another EU member state and if such taxable person, as the beneficiary of the services, is liable to pay the tax.

VAT registration is not required if an entity that is neither established nor registered for VAT in Romania makes a local supply of goods or services and the recipient is an established taxable person, nontaxable legal person (for example, a public authority) or is a nonestablished taxable person that is registered for VAT in Romania.

If an entity that is established within the EU supplies goods or services, if the place of supply is in Romania and if the entity is liable to pay VAT with respect to such transaction, the EU entity may opt to appoint a VAT representative or to register directly for VAT purposes. An entity that is established outside the EU may register in Romania only through a fiscal representative.

Taxable persons not established and not registered for VAT purposes in Romania may apply for VAT registration if they carry out imports of goods into Romania, taxable supplies of immovable property or rental of immovable property in Romania.

Registration in the Registry of Intra-Community Operators. Effective from 1 August 2010, all taxable persons and nontaxable legal persons that perform intra-Community operations (intra-Community acquisitions and supplies of goods and/or services falling under the general B2B rule for the supply of services) must register in the Registry of Intra-Community Operators (RIO) before performing such operations. Failure to comply with this registration requirement results in an invalid VAT number for intra-Community operations, effective from 1 August 2010, even if the respective person is registered for VAT purposes in Romania.

The Romanian tax authorities may impose a fine of between RON 1,000 and RON 5,000 (approximately €250 to €1,150) if a person performs intra-Community operations before registering in the RIO.

Reverse charge. The reverse charge applies to the following transactions, among others:

- Intra-Community acquisitions of goods and services.
- Local supplies of goods and services made by nonestablished and unregistered entities to customers that are registered for VAT in Romania.
- Imports. The reverse charge may be applied to imports exclusively by persons who have obtained a specific VAT payment postponement certificate.
- Local supplies of certain categories of goods, such as ferrous waste, grain crops, wood, transfer of green certificates etc. performed between entities registered for VAT purposes in Romania.

- Supplies of electrical energy performed by a taxable person registered for VAT in Romania to a Romanian VAT registered taxable person acting as trader.

Tax representatives. A nonestablished, non-EU entity that carries on taxable operations in Romania and that is required to register for VAT purposes must appoint a tax representative. A taxable person that is established in the EU may appoint a tax representative, but may also choose to register for VAT in its own right (direct VAT registration).

Late-registration penalties. Penalties of RON 1,000 to RON 5,000 (approximately €250 to €1,100) apply to late registration for VAT purposes. Separate penalties ranging from RON 1,000 to RON 5,000 are assessed for delays in submitting VAT returns. In addition, for the late payment of VAT, late payment interest (0.04% per day of delay) and late payment penalties (0.02% per day of delay, starting 1st July 2013) apply.

D. VAT rates

Supplies within the scope of VAT are classified as taxable and exempt. Exempt supplies and operations are further classified in the following ways:

- Exempt supplies with credit (that is, with the right to deduct input VAT; see Section F)
- Exempt supplies without credit (that is, without the right to deduct input VAT; see Section F)
- Exempt imports and intra-Community acquisitions (under certain conditions)
- Exempt without credit supplies performed by taxable persons established in Romania who have annual turnover of less than €65,000 and who have not opted for standard taxation

In Romania, the standard rate of VAT is 24%. A reduced VAT rate of 9% applies to certain supplies (see below). Standard VAT rate will be reduced to 20% starting with January 1st, 2016.

Effective from 15 December 2008, a 5% reduced VAT rate applies to the supply of social housing (including related land). For this purpose, social housing includes, but is not limited to, houses that are a maximum of 120 square meters and that do not exceed RON 380,000 in value (net of VAT). The reduced 5% VAT rate applies only if both of the following conditions are satisfied:

- The house can be used as such after the sale.
- For individual houses, the surface of the land on which the house is built is less than 250 square meters.

The following tables provide examples of exempt supplies of goods and services and examples of goods and services taxed at the reduced rate of 9% (these lists are not exhaustive).

Examples of supplies of goods and services that are exempt without credit

- Specific banking and financial operations
- Insurance and reinsurance
- Medical services
- Education
- Specific hiring, concession, leasing or letting of immovable property (unless option to

tax is exercised)

- Sale of “old” buildings (unless option to tax is exercised)

Examples of supplies of goods and services that are exempt with credit

- Exports of goods
- Transport services and other services directly linked to exports of goods.
- International transport of passengers
- Intra-Community supplies of goods (specific provisions)

Examples of exempt imports and intra-Community acquisitions

- Re-imports of Romanian goods repaired abroad (equivalent to the exported goods)
- Imports of natural gas through specific distribution systems and electricity

Examples of goods and services taxed at 9%

- Books, newspapers, magazines and school manuals (except those intended exclusively for publicity)
- Prostheses of any type and accessories (except dental prostheses)
- Orthopedic products
- Medicines for human and veterinary use
- Hotel accommodation and similar accommodation, including the rental of land for camping
- Certain bread and bakery products

E. Time of supply

The time when VAT becomes due is called the “chargeability to tax” or “tax point.” The basic time of supply for goods is when the goods are delivered. The basic time of supply for services is when the services are provided. Several exceptions apply to these rules.

For intra-Community acquisitions or exempt intra-Community supplies of goods, the tax point arises on the day when the invoice is issued, the day when a self invoice is issued or the 15th day of the month following the month in which the chargeable event took place, whichever is earlier.

Continuous supplies of services. The time of supply for continuous supplies of services, such as telephone services, water and electricity, is on the last day of the period specified in the contract for payment, or on the date of issuance of the invoice (but the settlement period should not exceed one year).

Prepayments. The tax point for advance payments is when the payment is received. Special rules may apply in case of a change of tax regime, partial prepayments or partial advance invoices.

Payments by installment. The tax point for a supply of tangible goods (including immovable) with installment payments occurs when the goods are handed-over to the beneficiary (unless an invoice is issued or a payment is received before that date).

Cash accounting. A taxable person registered for VAT purposes in Romania and having the seat of its economic activity in Romania, whose turnover in the previous calendar year does not exceed RON 2,250,000 (approx. EUR 500,000) should apply the VAT cash-in system.

The turnover for computing the RON 2,250,000 threshold is made up of the total value of the supplies of goods or services, VAT exempt with deduction right, as well as of the operations for which the place of supply is deemed to be located abroad, realized during one calendar year.

VAT chargeability. The VAT chargeability occurs upon the date of collecting the total or partial value of the supplies of goods or services in the case of taxable persons applying the VAT cash-in system.

However, if the taxable person failed to collect the counter value of the invoices issued within 90 calendar days as of issue date (or the date when such invoice should have been issued), the VAT chargeability occurs on the 90th calendar date as of issue date of the invoice (or the date when such invoice should have been issued).

Specific rules have been set in the case of invoices issued by taxable persons prior to entering/exiting the VAT scheme upon collection, as well as in the case of adjustments of the taxable amount.

Persons and operations excluded from the application of the VAT cash-in system. The VAT cash-in system should not be applied by taxable persons who are part of a single tax group, taxable persons not established in Romania which are registered in Romania for VAT purposes directly or through a tax representative and taxable persons which have the seat of their economic activity outside Romania but have a fixed establishment in Romania. However, the respective persons will apply the VAT cash-in system in respect of VAT deduction for invoices issued by suppliers - taxable persons applying the respective system.

Furthermore, certain operations, such as e.g. supplies of goods or services which are exempt from VAT, supplies of goods or services between related parties or supplies of goods or services paid in cash are excluded from the application of the VAT scheme upon collection.

Deduction right. The deduction right of the input VAT related to acquisitions performed by taxable persons from other taxable persons applying the VAT cash-in system is postponed until the date of the VAT payment towards such suppliers.

Furthermore, the VAT deduction right in the case of acquisitions made by a taxable person applying the VAT cash-in system will be postponed up to the payment of VAT to its supplier in relation to the goods or services supplied, with certain exceptions.

Record of transactions. In case of transactions subject to the VAT cash-in system, both the seller and the buyer have the obligation to include in the VAT journals the invoices issued/received for which the VAT cash-in system is applicable, even if the VAT chargeability, respectively the VAT deduction right does not arise in the period in which the invoice was issued. Invoices bearing unsettled VAT, in full or in part, will be carried forward in the VAT journals for sales, respectively purchases until the VAT becomes chargeable according to the law.

Registration in the Registry of persons applying the VAT cash-in system. The Register of taxable persons applying the VAT scheme upon collection has been introduced. Registration and deregistration is carried out by filing a relevant notice, except for taxable persons registered for VAT purposes over the current calendar year, who are automatically registered as of VAT registration date.

Reverse-charge services. Certain services received by a Romanian taxable person from a foreign supplier are taxed in Romania using the reverse-charge mechanism, which means that the Romanian customer must account for the VAT due in the VAT return for the month in which the tax point occurs. In such circumstances, the customer accounts for the VAT as both output tax and input tax in the VAT return. If the beneficiary has a full right to deduct input tax, the charge is neutral for tax purposes (see Section F).

If no invoice is received from the foreign supplier, the Romanian beneficiary must issue a “self-invoice,” which must be in a specified format, by the 15th day of the month following the month in which the services are supplied. The time limit for issuing an invoice is the 15th day of the following month.

If the beneficiary of the service is registered for VAT in Romania, the VAT due must be paid by the 25th day of the month following the month in which the tax point occurs. However, if the beneficiary is not registered for VAT in Romania under the normal regime, the reverse charge must be accounted for by using a special VAT return (with no right of deduction; consequently, the VAT due must be paid).

F. Recovery of VAT by taxable persons

A taxable person may recover input tax, which is due on goods and services supplied to it for business purposes. A taxable person generally recovers input tax offsetting it against output VAT, which is VAT charged on supplies made.

In principle, input tax includes VAT charged on goods and services supplied within Romania, VAT paid on imports of goods, and VAT self-assessed for reverse-charge services received and for intra-Community acquisitions of goods, as well as for certain taxable transactions subject to reverse charge simplified measures.

Except for certain specific cases, the amount of VAT reclaimed must be requested through the VAT return. The excess of input VAT over output VAT is generally refundable. Alternatively, it may be offset against future VAT liabilities.

For taxable persons that are registered for VAT purposes in Romania, the minimum amount of a VAT refund is RON 5,000 (approximately €1,100). Any amount below this threshold may be recovered by offsetting it against other VAT liabilities.

Entities that are not registered for VAT in Romania may submit a request for a VAT refund based on the new EU Refund Directive or the EU 13th Directive (provided reciprocity exists in the case of the EU 13th Directive). A refund may be requested if the amount due is at least the equivalent in Romanian lei (RON) of €400 for a period shorter than a year but greater than three months, or at least the equivalent in RON of €50 for a one-year period or the remainder of a year.

Nondeductible input tax. Input tax may not be recovered on purchases of goods and services that are not used in the performance of operations subject to VAT (for example, goods acquired for private use by an entrepreneur). In addition, input tax may not be recovered for some items of business expenditure.

The following tables provide examples of items of expenditure for which input tax is not deductible and examples of items for which input tax is deductible if related to a taxable

business use (these lists are not exhaustive).

Examples of items for which input tax is nondeductible

- Personal expenses
- Business gifts (if the individual value of each item (tangible good) is higher than RON 100, or approximately €22, and VAT was deducted on acquisition)
- Alcohol and tobacco

Examples of items for which input tax is deductible(if related to a taxable business use)

- Advertising
- Hotel accommodation
- Conferences
- Purchase of vans and trucks, and leases of cars, vans and trucks
- Business travel expenses

Effective from 1 July 2012, the right to deduct VAT related to purchase, intra-Community acquisition, import, rental or leasing of motor road vehicles, together with the VAT deduction right for expenses related to certain types of vehicles owned or used by the taxable person, is limited to 50% if such vehicles are not used exclusively for business purposes. The rule does not apply to motorized road vehicles weighting more than 3.5 tons or having more than 9 seats, including the driver's seat.

However, vehicles used for certain specifically mentioned activities (for example, used for rendering services against consideration, used as merchandise for commercial purposes and used by sales and purchase agents) are not subject to such provision. In this context, input VAT recovery should be supported by back-up documentation and log books.

For the period 1 May 2009 up to 31 December 2011 the VAT related to the acquisition (i.e. either local purchase, intra-community acquisition or import) of motorized road vehicles, as well as the one related to the acquisition of fuel destined for the vehicles having the characteristics mentioned above, owned or used by taxpayers, is non-deductible.

Starting with 1 January 2012, the deductibility of the input VAT related to the acquisition of vehicle used exclusively for passenger road transportation (i.e. motorized road vehicles, that are exclusively used for passenger road transportation, weighing no more than 3.5 tons and with a maximum 9 seats, including the driver's seat) and the acquisition of fuel related to such vehicles is limited to 50%.

Effective 14 March 2013, input VAT mentioned on fiscal receipts will only be deductible if they contain a reference to the VAT code of the customer and the total value of the acquisition is lower than €100.

Partial exemption. Input tax directly related to taxable supplies is fully recoverable, while input tax directly related to exempt supplies is fully no recoverable. Input tax that is attributable to both taxable and exempt supplies (such as VAT paid on overhead costs) is deductible on a pro-rata basis. The pro-rata method is generally based on the percentage of income generated by supplies with a right to input tax deduction, divided by total income. The calculation of recoverable VAT is based generally on the pro rata percentage for the preceding year. However, a special pro rata percentage may be used if approved by the tax authorities. Pro rata percentages may also be established for each sector of the taxable

person's activity that has a partial right to claim deductions.

Refunds. If input VAT exceeds output VAT, the balance (known as the "negative VAT balance") may be treated in either of the following manners:

- Carried forward to the next period.
- Compensated or refunded by the tax authorities, based on an option exercised by the taxpayer in the taxpayer's VAT return. This option may be exercised only for negative VAT balances exceeding RON 5,000.

The VAT refund application may cover eligible input VAT incurred in the period beginning with the fifth year before the year in which the claim is made (under certain conditions). In principle, a VAT refund or compensation request must be dealt within 45 days (in practice, this period may be longer). Depending on certain parameters, the VAT refund can be granted with or without a prior VAT audit. During the VAT refund process, the tax authorities may request additional information from the taxpayer. Consequently, the term for making the repayment may be extended by the number of days between the date of the request for additional information and the date on which the information is received by the tax authorities. If the refund or compensation request is not dealt with by the expiration of this term, in principle, the taxpayer is entitled to receive late payment interest.

G. Recovery of VAT by nonestablished businesses

Romania refunds VAT incurred by businesses that are neither established in Romania nor required to be registered for VAT there. Nonestablished businesses may claim Romanian VAT to the same extent as VAT-registered businesses.

For businesses established in the EU, refund is made under the terms of the new EU 9th Refund Directive. For businesses established outside the EU, refund is made under the terms of the EU 13th Directive (under the condition of reciprocity).

For the general VAT refund rules applicable to the new EU Refund Directive and EU 13th Directive refund schemes, see the chapter on the EU.

Refund application. The deadline for refund claims is 30 September of the year following the calendar year of the reimbursement period.

Claims under the EU VAT Refund Directive may be submitted in the Member State where the applicant is established. The application for refund must be accompanied by the appropriate documentation (see the chapter on the EU).

In principle, the term established by the tax authorities for processing a refund application is four months from the date of submission of the application and supporting documents.

The minimum claim period is three months, while the maximum period is one year. The minimum claim for a period of less than a year, but greater than three months, is the equivalent in RON of €400. For an annual claim or a claim for a period of less than three months, the minimum amount is the equivalent in RON of €50.

Repayment interest. Effective from 1 July 2010, interest at a rate of 0.05% (0.04% beginning 1 October 2010) per day of delay may be claimed by a taxable person for late refunds. Before 1 July 2010, the percentage was 0.1%.

H. M1SS Scheme

Starting with 1 January 2015, the place of supply for electronic services, broadcasting and electronic services to non-taxable persons (e.g. individuals, public institutions, non-government organizations) should be the place where the customer is established or has a permanent address or usually resides. Therefore, should a taxable person perform such supplies to non-taxable persons outside the EU Member State where the taxable person is established, it will be required to register, charge and account for VAT in the Member State of the customer. This would potentially trigger registration in all EU Member States where the clients are established, followed by reporting requirements and payment obligations in each Member State.

In order to simplify the reporting procedure a special scheme, called the Mini One Stop Shop (MOSS or M1SS) has been set up. The scheme is optional and allows taxable persons that supply services falling in the telecommunications, broadcasting or electronic services category to consumers in EU Member States in which they do not have an establishment, to account for and report the VAT due on those supplies via a web-portal in just one EU Member State. In Romania the tax report on VAT is called declaration 399, and the address of the web-portal is <http://www.anaf.ro>.

I. Invoicing

VAT invoices and reversal invoices. A Romanian taxable person must generally provide a VAT invoice for all taxable supplies made. Invoices that contain errors may be cancelled and the taxpayer may issue a “reversal invoice.” The amount credited must be printed on the reversal invoice and must be preceded by a minus sign. A reversal invoice must contain the same information as a VAT invoice and a cross-reference must be provided.

Electronic invoicing. Effective 1 January 2013, the VAT law has been amended to permit electronic invoicing in line with EU Directive 2010/45/EU. For invoices issued by non-EU suppliers, the authenticity and integrity of the content of the invoice should be ensured either through an electronic signature or the electronic data exchange (EDI) procedure.

Proof of exports. Goods exported from Romania are not subject to Romanian VAT. To qualify as exempt with credit, the supplier must prove that the goods left Romania. Suitable proof includes the following documentation:

- Customs documentation
- Invoices
- Other relevant documentation depending on the nature of the export

Foreign-currency invoices. If a VAT invoice for a transaction that takes place in Romania is issued in a foreign currency, the VAT amount must be converted into Romanian lei (RON), using the rate published by the National Bank of Romania, the bank in charge of the payment transfers, or the European Central Bank. The conversion must be calculated for the date on which the tax point for the transaction occurred or would have occurred if the VAT cash-in system had not been applied. The parties to the transaction must mention the applicable method in the contract.

J. VAT returns and payment

VAT returns. Taxable persons with an annual turnover below the RON equivalent of €100,000 must submit VAT returns quarterly. However, effective from 1 May 2009, taxpayers who submit quarterly VAT returns must submit monthly VAT returns, effective from the date on which they perform a taxable intra-Community acquisition in Romania. All other taxable persons submit VAT returns monthly.

The due date is the 25th day of the month following the end of the return period. Payment in full is required by the same date. All VAT liabilities must be paid in Romanian currency.

Beginning with the tax returns due on 25 November 2010, large and medium-sized taxpayers must file their tax returns (including corporate income tax and VAT returns) electronically. The relevant tax returns must be signed by the taxpayer using a qualified certificate issued by a provider of certification services.

Informative statement. All taxable persons that are registered for VAT in Romania must also submit an informative statement to the Romanian tax authorities. This statement must include all local supplies and acquisitions performed between taxable persons registered for VAT purposes in Romania, made in the reporting period.

The due date is the 25th day of the month following the end of the period. In case no local acquisitions/sales are performed during the period, no Informative statement should be filled. A failure to submit an Informative statement by the due date is subject to a fine ranging from RON 12,000 – 14,000 (approximately €2,600 - €3,200).

Penalties. Effective from 1 July 2010, late payment interest, charged at a rate of 0.05%, applies for each day of delay. Beginning 1 October 2010 the late payment interest rate is 0.04%. Additional late payment penalties (0.02% per day of delay) apply. Before 1 July 2013, late payment penalties were in amount of 0%, 5% or 15% depending on the period of delay. Fraud committed with respect to the calculation of a VAT repayment may be considered a fiscal evasion.

K. EU declarations

INTRASTAT. A Romanian taxable person that trades with other EU countries must complete statistical reports, known as INTRASTAT, if the value of either dispatches or arrivals of goods exceeds certain thresholds. Separate reports are required for intra-Community acquisitions (INTRASTAT Arrivals) and for intra-Community supplies (INTRASTAT Dispatches).

The threshold for INTRASTAT Arrivals is RON 500,000.

The threshold for INTRASTAT Dispatches is RON 900,000.

Romanian taxable persons must complete INTRASTAT declarations in Romanian lei, rounded up to the nearest whole number.

INTRASTAT returns must be submitted monthly. The submission deadline is the 15th day of the month following the return period.

A penalty may be imposed for late submissions or for missing or inaccurate declarations.

EU Sales and Acquisitions Lists. If a Romanian taxable person makes intra-Community supplies or intra-Community acquisitions of goods in any return period, it must submit an EU Sales and Acquisitions List to the Romanian VAT authorities. Effective from 1 January 2010, the listing

of intra-Community supplies or acquisitions is also required for qualifying services that are rendered to or received from a taxable person established in the EU and that are taxed where the beneficiary is established. This list is not required for any period during which the taxable person does not make any intra-Community supplies or acquisitions.

The listing of intra-Community sales or acquisitions of goods and qualifying services must be submitted on a calendar monthly basis by the 25th day of the month following the relevant month. A failure to submit an EU Sales and Acquisitions List reporting sales or acquisitions of goods by the due date is subject to a fine ranging from RON 1,000 to RON 5,000 (approximately €230 to €1,100). The submission of such list with incorrect or incomplete amounts is subject to a fine ranging from RON 500 to RON 1,500 (approximately €115 to €350). The fine does not apply if the taxable person corrects voluntarily the EU Sales and Acquisitions List by the due date for the submission of the next EU Sales and Acquisitions List.

Tax Nomenclature

COD_IMP	Tax Description (in English)	Budgetary Category
100	Income tax	1
101	Payments from net revenue of National Bank of Romania	1
102	Advance payments for annual income tax due by commercial banks, Romanian legal persons and Romanian bank subsidiaries, foreign legal persons	1
103	Income tax/ advance payments for annual income tax due by Romanian legal persons, others than those from section 1 and legal persons with headquarters in Romania, established according to European legislation	1
104	Annual tax income	1
105	Income tax due by foreign legal persons, other than those from section 1 or advance payments due to annual tax income, due by foreign legal persons that carry out activities by means of a permanent office in Romania	1
106	Tax on profit from natural persons in association	1
110	Romanian fund	1
111	Income tax exempted according to art. 38 paragraph(1) from the Fiscal Code	1
112	Income tax exempted according to art. 38 paragraph(3) from the Fiscal Code	1
113	Income tax exempted according to art. 38 paragraph(8), (9) or (11) from the Fiscal Code	1
114	Additional 20% share of investment value according to art. 38 paragraph(13) from the Fiscal Code	1
120	Micro-enterprises' income tax	1
121	Micro-enterprise income tax	1
122	Tax on income from micro-enterprises created by the association of a natural person with a legal person, not generating a legal person	1
140	Tax on income generated in Romania by nonresident - legal persons, collected until 31.01.2014	1
150	Tax on income from dividends for legal persons	1
155	Tax on income of attorneys and public notaries	1
160	Income tax for Romanian offices of foreign commercial and economic organizations	1
200	Excise	1
210	Excise duty on alcohol and distilled spirits sales, due until 31.12.2006	1

COD_IMP	Tax Description (in English)	Budgetary Category
211	Excise duty on beer	1
212	Excise duty on sparkling wines	1
213	Excise duty on fermented beverages other than wine and beer	1
214	Excise duty on intermediate products	1
215	Excise duty on ethyl alcohol	1
216	Excise duty on still wines	1
217	Excise duty on still fermented beverages other than beer and wine	1
218	Excise duty on still fermented beverages other than beer and wine sales, due until 31.01.2011	1
220	Excise duty on tobacco sales	1
221	Excise duty on cigarettes	1
222	Excise duty on cigars and cigar sheets	1
223	Excise duty on tobacco	1
224	Excise duty on fine-cut tobacco for cigar rolling	1
225	Excise duty on other smoking tobacco	1
230	Excise duty on energy products sales	1
231	Excise duty on leaded petrol	1
232	Excise duty on unleaded petrol and denatured bioethanol used as motor fuel	1
233	Excise duty on diesel fuel and biofuel	1
234	Excise duty on heavy fuel oils	1
235	Excise duty on liquefied petroleum gas	1
236	Excise duty on natural gas	1
237	Excise duty on coal and coke	1
238	Excise duty on kerosene	1
239	Excise duty on mineral oils due until 31.12.2006	1
240	Excise duty on coffee	1
241	Excise refund for diesel sales	1
242	Excise duty on roasted coffee including coffee-substitute	1
243	Excise duty on soluble coffee including soluble coffee blends	1
244	Excise duty on green coffee	1
250	Excise duty on other products sales until 30 September 2013	1
251	Excise duty on beer/ beer base in mixtures of non-alcoholic beverages and beer with the percentage of Plato degrees from malt, malted and/or unmalted grains less than 30% of the overall Plato degrees	1

COD_IMP	Tax Description (in English)	Budgetary Category
252	Excise duty on fermented beverages other than wine & beer with the percentage of absolute alcohol (100%) only from fermented fruit, fruit juices and concentrated fruit juice is lower than 50%	1
253	Excise duty on gold and/or platinum jewelry, except wedding rings	1
254	Excise duty on natural fur clothing	1
255	Excise duty on yachts and other recreational ships and boats with or without an engine, except those for performance sport	1
256	Excise duty on vehicles and SUVs with cylindrical capacity greater or equal to 3.000 cm ³	1
257	Excise duty on hunting weapons and personal use weapons others than those for military and sportive use	1
258	Excise duty on bullet cartridges and other types of ammunition for hunting and personal use arms, other than those for military and sportive use	1
259	Excise duty on engines with more than 100 horse power, for yachts and other recreational ships and boats	1
260	Excise duty on vehicle sales from domestic production	1
261	Excise duty on vehicles that were subject of leasing contracts started before 1st January 2007	1
270	Excise duty on electrical energy	1
275	Excise duty on other excisable products (energy)	1
280	Excise duty on sales of air conditioners	1
283	Excises from issuing of fiscal bands for alcoholic beverages	1
290	Refunded excise duty	1
300	Value-added tax (VAT)	1
301	Monthly - value-added tax (VAT)	1
302	Quarterly - value-added tax (VAT)	1
303	Half-yearly - value-added tax (VAT)	1
304	Annual - value-added tax (VAT)	1
305	Interest and penalties on late payment of VAT	1
307	VAT to be paid as a result of adjustments	1
344	Amounts deducted from VAT for state pre-university educational institutions, nurseries, county and local centers of agricultural consulting and support for child protection system	1
390	Reimbursement of the VAT	1
410	Social insurance contribution	2
411	Social insurance contribution by the employer	2

COD_IMP	Tax Description (in English)	Budgetary Category
412	Social insurance contribution deducted from the insured persons	2
413	Social insurance contribution for people whose duties are paid from the Unemployment Insurance Fund	2
414	Contribution to supplementary pension retained from people included in the social insurance system	2
415	Farmers' contribution to the pension fund and social insurance	2
416	Social insurance contribution for work accidents and professional illnesses caused by the employer	2
417	Contribution for Social insurance fund	2
418	Social insurance contribution for work accidents and professional illnesses for unemployed people	2
419	Individual social insurance contribution by people who obtain professional income other than salary	2
420	Contribution to unemployment fund	4
421	Contribution to unemployment fund by the employer	4
422	Contribution to unemployment fund deducted from the insured persons	4
423	The employer's contribution to the Guarantee Fund for salary payment	4
424	Individual contribution to unemployment fund by people who obtain professional income other than salary	4
430	Health insurance contribution	3
431	Health insurance contribution by the employer	3
432	Health insurance contribution deducted from the insured persons	3
433	Health insurance contribution for people whose duties are paid from the Unemployment Insurance Fund	3
434	Health insurance contribution for people in ongoing military service	3
435	Health insurance contribution for people who perform custodial sentence or remand	3
436	Health insurance contribution for sick leaves which is deducted from social insurance contribution by the employer	3
437	Health insurance contribution for persons in parental leave up to the age of 2 and for a disabled child up to the age of 3	3
438	Health insurance contribution for people in sick leave, according to the Law no. 95/2006 regarding healthcare reform, with subsequent changes and additions and other deductions according to specific social contribution legislation	3
439	Contribution for vacation and compensation from natural or legal	3

COD_IMP	Tax Description (in English)	Budgetary Category
	persons	
440	Contribution for vacation and compensation by unemployed people	3
441	Health insurance contribution by retirees for income that exceeds the threshold required by law	3
442	Contribution for vacation and compensation by people which are unable to work due to a work accident or professional illnesses	3
443	Contribution for vacation and compensation by people which are unable to work due to a work accident or professional illnesses accounted for from the insurance fund for work accidents and professional illnesses	3
444	Health insurance contribution for people from families that are entitled to welfare, according to Law no. 416/2001 regarding the minimum guaranteed income, with subsequent amendments	3
445	Individual health insurance contribution for persons, foreign citizens located in detention centers for deportation, and for persons, foreigners, victims of human trafficking, which are undergoing procedures to establish their identity and are accommodated in special centers according to the law	3
446	Individual health insurance contribution for persons who are undertaking measures provided in art. 105, 113 and 114 from the Penal Code and for persons who are in postponement or interruption of imprisonment sentence	3
447	Individual health insurance contribution for monastic staff of recognized religions	3
448	Health insurance contribution by the employer for people who are in medical leave for incapacity of work, due to a work accident or professional illnesses supported by FAAMBP, according to the Law no. 95/2006, with subsequent amendments	3
449	Individual health insurance contribution for persons, Romanian citizens who are victims of human trafficking, for a period of maximum 12 months	3
450	Quarterly contribution for financing medicine expenses covered from the National Fund of Health Insurance and from the Ministry of Health's budget	3
451	Individual social insurance contribution by people with revenue from intellectual property	2
452	Individual social insurance contribution by people with revenue from activities performed under contracts / civil agreements concluded according to the Civil Code as well as agent's contract	2
453	Individual social insurance contribution by people with revenue from technical, judicial and extrajudicial expertise	2
454	Social insurance contribution by people with revenues from independent activities, agricultural activities and associations	2

COD_IMP	Tax Description (in English)	Budgetary Category
	without legal persons	
455	Quarterly contribution for Cost-volume / cost-volume-outcome contracts	3
456	Contribution for amount of medicines consumed exceeding volumes determined by contracts	3
460	Health insurance contribution by natural persons - regularizations	3
461	Individual health insurance contribution by people with revenues from intellectual property rights	3
462	Individual health insurance contribution by people with revenue from activities performed under contracts / civil agreements concluded according to the Civil Code as well as agent's contract	3
463	Individual health insurance contribution by people with revenue from technical, judicial and extrajudicial expertise	3
464	Individual health insurance contribution by people with revenues from an association with a micro-enterprise, according to the IV ¹ Title from the Fiscal Code, which is not a legal person	3
465	Individual health insurance contribution by people with revenues, withholding income tax from associations with no legal persons referred in art. 13 letter e) from Tax Code	3
466	Individual health insurance contribution by people with revenues, withholding tax on income from agricultural associations referred in art. 71 letter d) from Tax Code	3
467	Individual contribution to social security (OMEF1646/2007)	2
468	Individual health insurance contribution by people with revenues from independent activities or by people with no revenue	3
469	Individual health insurance contribution by people with revenues from leases of agricultural goods, withholding income tax	3
470	Individual health insurance contribution by people with revenues from granting property	3
500	Tax on gambling	1
501	Tax on gambling in advance or monthly during gambling license availability	1
502	Periodically regulated tax on gambling according to income within reporting time	1
503	Gambling social stamp tax	1
504	Periodically regulated annual gambling authorization fee, according to income	1
510	Duty for organizing and operating gambling activities due until 01.01.2014	1

COD_IMP	Tax Description (in English)	Budgetary Category
511	Gambling license duty for lottery games	1
512	Gambling license duty for totalizator	1
513	Gambling license duty for fixed odds betting	1
514	Gambling license duty for casino activities	1
515	Gambling license duty for slot-machines	1
516	Gambling license duty for bingo halls	1
517	Gambling license duty for TV bingo games	1
518	Authorization duty for operating gambling for lottery games	1
519	Authorization duty for operating gambling for totalizator	1
520	Authorization duty for operating gambling for fixed odds betting	1
521	Authorization duty for operating gambling for casino activities	1
522	Authorization duty for operating gambling for slot-machines	1
523	Authorization duty for operating gambling for bingo halls	1
524	Authorization duty for operating gambling for TV bingo games	1
535	Gambling access fee	1
536	Duty for obtaining license for organizing gambling activities	1
537	Annual duty for obtaining authorization for operating gambling games	1
600	Income tax	1
601	Income tax from independent services	1
602	Payroll taxes	1
603	Tax on property and granting property	1
604	Tax on dividends for natural persons	1
605	Interest tax	1
606	Liquidation / dissolution without liquidation of a legal person income tax	1
607	Pensions income tax	1
608	Financial awards income tax	1
609	Transfer of ownership of securities income tax	1
610	Regularizations	1
611	Intellectual property income tax	1

COD_IMP	Tax Description (in English)	Budgetary Category
612	Tax on incomes obtained in Romania by non-residents - individuals, collected up to 31/01/2014	1
613	Tax on income from agricultural activities	1
614	Tax on income from the sale of assets in a consignment and from activities carried out under an agent contract, commission or commercial mandate	1
615	Tax on income from accounting, technical, judicial and extrajudicial expertise	1
616	Tax on income from activities performed under contracts / civil agreements concluded according to the Civil Code and agent contracts	1
617	Tax on income from sale operations - buying foreign currency contract based and from other such operations, other than those with financial instruments traded on authorized markets and supervised by the National Securities Commission	1
618	Tax on income from commercial activities - tax on income based on conventions / civil contracts concluded according to the Civil Code	1
619	Leasing agricultural goods income tax	1
620	Transfer of real estates from the personal property income tax	1
621	Gambling income tax	1
631	Tax on income from dividends obtained in Romania by non-residents	1
632	Tax on income from interests obtained in Romania by non-residents	1
633	Tax on income from royalties obtained in Romania by non-residents	1
634	Tax on income from commissions obtained in Romania by non-residents	1
635	Tax on income obtained in Romania by non-residents from sports and entertainment activities	1
636	Tax on income from services provided in Romania and outside Romania by non-residents	1
637	Tax on income obtained by non-residents individuals from financial award granted at contests held in Romania	1
638	Tax on income obtained from gambling in Romania by non-residents	1
639	Tax on income obtained by liquidation of a legal person by non-residents	1
640	Tax on income representing remunerations received by non-resident legal persons who act as administrator, founder or	1

COD_IMP	Tax Description (in English)	Budgetary Category
	member of a board of directors of a Romanian legal person	
641	Tax on income from the transfer of fiduciary patrimony from the fiduciary to non-resident beneficiary	1
690	Tax on income from other sources	1
699	Payroll Taxes (residual)	1
701	Property tax	1
710	Natural gas and oil intern production tax	1
711	Tax on additional income obtained as a result of the natural gas prices deregulation	1
712	Tax on income from exploitation activities of natural resources, others than natural gas	1
713	Tax on natural monopoly of the energy and natural gas sectors	1
720	Tax on nocive activities to human health	1
721	Penalties not paid on time	1
725	Tax and tariffs on the issuing of licenses and operation authorizations	1
730	Share of the income realized by the Romanian legal persons provided at art. 2, letter a) from the OG no. 47/1998 regarding the establishment and use of the Special Fund of civil aviation	1
735	Share applied to the monthly wages fund, including monthly gainings achieved by individuals (art. 53/OUG no. 102/1999)	1
740	Social stamp tax on the value of imported new vehicles with engine capacity of more than 2000 cm3	1
750	Tax on prospecting, exploration, resource exploitation	1
751	Directed income from the flat tax on automotive fuels delivered internally by producers as well as automotive fuels consumed and imported by them	1
752	Refund for advanced state judicial expenses	1
755	Mining royalties	1
756	Oil royalties	1
757	Other revenues from concessions and rentals of Public Institutions	1
758	Royalties from concessions contracts, lease and other efficient exploitation of agricultural land contracts	1
760	Development tax included in the tariff of electricity and heating	1
761	Judicial stamp taxes	1
762	Incomes from judicial stamp	1

COD_IMP	Tax Description (in English)	Budgetary Category
765	Income from the application of the extinctive prescription	1
770	Income tax from higher education institutions	1
771	Income from custom benefits tax	1
772	Consular fees	1
773	Income from technical, judicial and extrajudicial expertise	1
774	Income from provision of services	1
776	Car pollution tax, compensated/ refunded	1
777	Fees and other income from environmental protection	1
778	Payments from public institutions' liquidities and self-financed activities	1
779	Special taxes for cars and vehicles at first registration in Romania	1
780	Payments from net profit of autonomous administrations	1
781	Dividends paid to the state budget by central public authorities	1
790	Authorization fees for marketing alcohol, alcoholic beverages, tobacco and coffee	1
791	Environmental stamp	1
810	Payments from legal persons for unqualified disabled people	1
811	Amounts payable due to special protection and qualification of disabled people	1
814	Income tax deducted shares	1
820	Contribution to public education	1
830	Contribution by tourism undertakings	1
840	Collections from redemption of loans granted for arrears coverage toward CONEL and ROMGAZ	1
850	Custom duties from legal persons	1
910	Revenues from fines and other penalties imposed by other specialized institutions	1
911	Income for state social insurance budget from fines and other penalties imposed under legal provisions	2
912	Revenues from fines and other penalties imposed by the Directorate General for Tax Fraud	1
915	Collections from retained share, according to the Penal Code	1
916	Refunds from budget financing of previous years	1
920	Penalties for failure to file or late filing of the declaration of taxes	1
921	Penalties due to scheduled payments	1
922	Income from compensations	1

COD_IMP	Tax Description (in English)	Budgetary Category
923	Collections from the sale of seized, abandoned goods and other amounts identified with the appropriate seizure law	1
924	Court fines	1
925	Increases due to revenue not paid on time	1
926	Other fines, penalties and confiscations	1
930	Tax on profits earned from illicit commercial activities or from not respecting the laws regarding consumer protection	1
931	Other direct tax collection	1
940	Quarterly contribution for financing health services expenses	3
941	Contribution to health services expenses for domestic tobacco production	5
942	Contribution to health services expenses for imported tobacco products	5
943	Contribution to health services expenses for intern alcoholic beverages products production	5
944	Contribution to health services expenses for imported alcoholic beverages	5
945	Contribution to health services expenses from publicity activities on tobacco and alcoholic beverages products	5
946	Quarterly contribution to medications covered from the National Fund of Health Insurance and from the Ministry of Health's budget, outstanding at 1 October 2011	5
947	Available from cars emission tax	5
950	Income from capitalization of public goods	1
951	Amounts of debt collection from undue rights	1
952	Income from recovery of court fees, imputations and compensations	1
953	Other incomes from capitalization of assets	1
955	Hedge fund	1
956	Revenue from the recovery of the State Aids	1
957	Income from expenses recovery incurred in the process of foreclosure	1
960	Payments from salary reduction	1
961	Income from commission charged by territorial labor inspectorates due until 31 December 2010	1
970	Other income	1
971	Income from guarantees granted and paid to credit institutions within <PRIMA CASA> program	1

COD_IMP	Tax Description (in English)	Budgetary Category
972	Receivables recovered by joint liability	1
981	Refund of budgetary financing of previous years - SB	1
982	Refund of budgetary financing of previous years - BCAS	2
983	Refund of budgetary financing of previous years - BSAN	3
984	Refund of budgetary financing of previous years - BSOM	4
985	Receivables compensation SB	1
986	Receivables compensation CAS (contributions to the social health fund)	2
987	Receivables compensation CASS (contributions to the social welfare fund)	3
988	Receivables compensation SOMAJ (unemployment contributions)	4
991	Single account for non-residents	5
992	State budget income collected in the single account, ongoing distribution	9
993	Social insurance income budget collected in the single account, ongoing distribution	9
994	Available social insurance and special funds budgets, ongoing distribution	9
995	Available from amounts collected from deduction (bank/third party) of amounts owned to debtors	1
997	Available from amounts collected representing financial loss caused and recovered in terms of art. 10 from Law no. 241/2005	5

Legend:

COD_IMP	Budgetary Category (in English)	
1	State Budget	
2	State Social Insurance Budget	
3	Health Insurance Budget	
4	Unemployment Insurance Budget	
5	Budget of Public Institutions and Activities Financed Fully or Partially of Own Revenue	
9	Single account	

ANNEX 3: ANAF'S TEST AND DEVELOPMENT PLATFORM

The test and development server base consists of three sites: (1) the Primary Datacenter, (2) the Secondary Datacenter and (3) the Data-warehouse.

Each site includes:

1 (one) Modular Computer System Core (#CSC) – HP ProLiant BL660C Gen8 – including:

- 8 (eight) Compute modules (#CSC_CM) implementing a symmetrical multi-processing (SMP) system based on modern multi-core CPUs, each with 16 (sixteen) active CPU cores (single- and multi thread) in 2 (two) installed multi-core CPU chips; 256GB RAM installed in at least 2 (two) RAM modules; 4 (four) I/O fabric ports, supporting universal 1Gbps/10Gbps of IP/Ethernet and 10Gbps FCoE connectivity, per I/O fabric port.
- Each Computer Module (#CSC_CM) achieves at least 750 (seven hundred fifty) synthetic CINT2006 SPECint_rate CPU, as measured at factory clock rate for maximum supported CPU configuration of the compute module and at least 25 (twenty five) per CPU-core (the per CPU-core CINT2006 SPECint_rate test result value computed by respectively dividing the result for the tested configuration by the total number of CPU-cores) and at least 17 (seventeen) per thread (the per thread CINT2006 SPECint_rate test result computed by further dividing, respectively, the result per CPU-core to the number of threads per core in the tested configuration).

1 (one) Data Storage System Core (#DSC)–NetApp Model FAS8040– providing data storage, structured and unstructured, and with full server-less data lifecycle management, including the relevant data high-availability and integrity features; with 50 (fifty) TB of total raw storage capacity including:

- 10 (ten) high-performance SSD drives with a capacity of 200 GB / each.
- 50 (fifty) performance-optimized 10K rpm SAS drives with a capacity of 600 GB / each.
- 15 (fifteen) higher-capacity 7.2K rpm SAS-NL drives with a capacity of 2.0 TB / each.
- dual 6Gbps SAS internal (drive unit to shelf) back-end I/O paths, per storage capacity expansion module.
- the unit is expandable to at least 50 (fifty) solid state (SSD) and at least 500 (five hundred) physical hard-disk (HDD) storage drive units concurrently installed and at least 2000TB storage capacity.

4 (four) Service Controller Modules (#DSC_SCM) – NetApp Model ADPT 2 – operating as an active-active HA configuration with both data access and control loop multi-pathing, including the relevant data high-availability and integrity

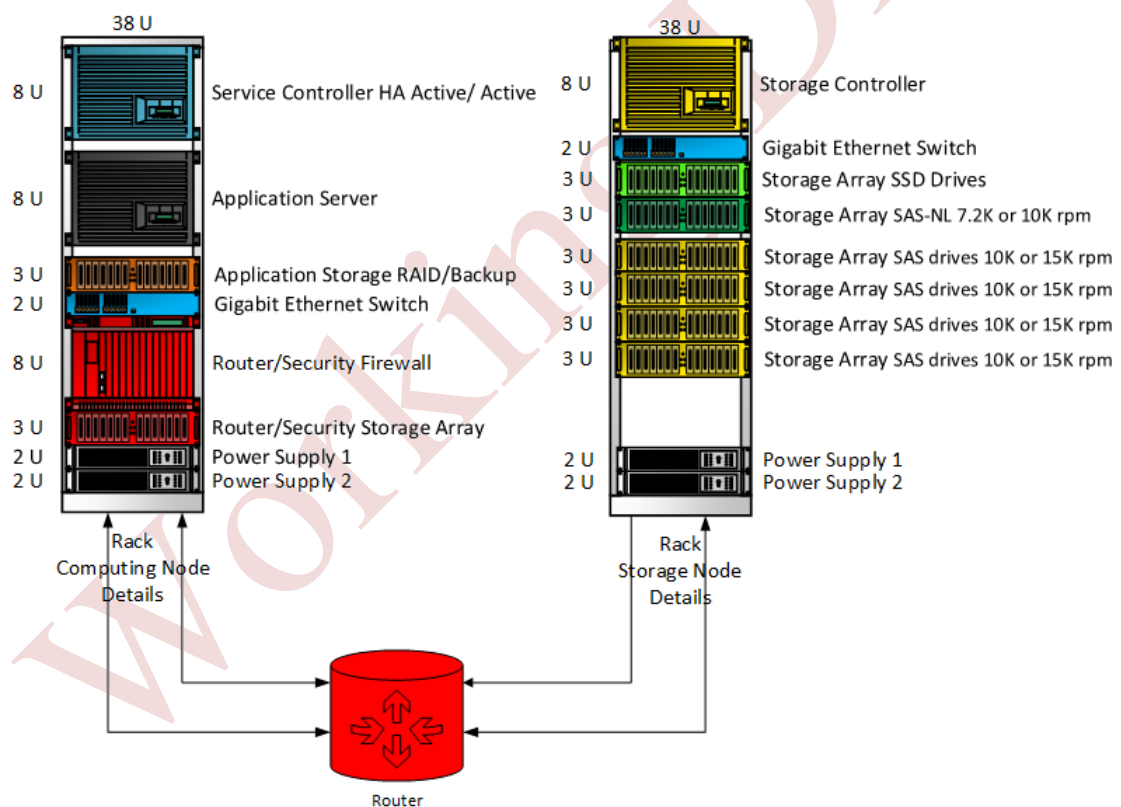
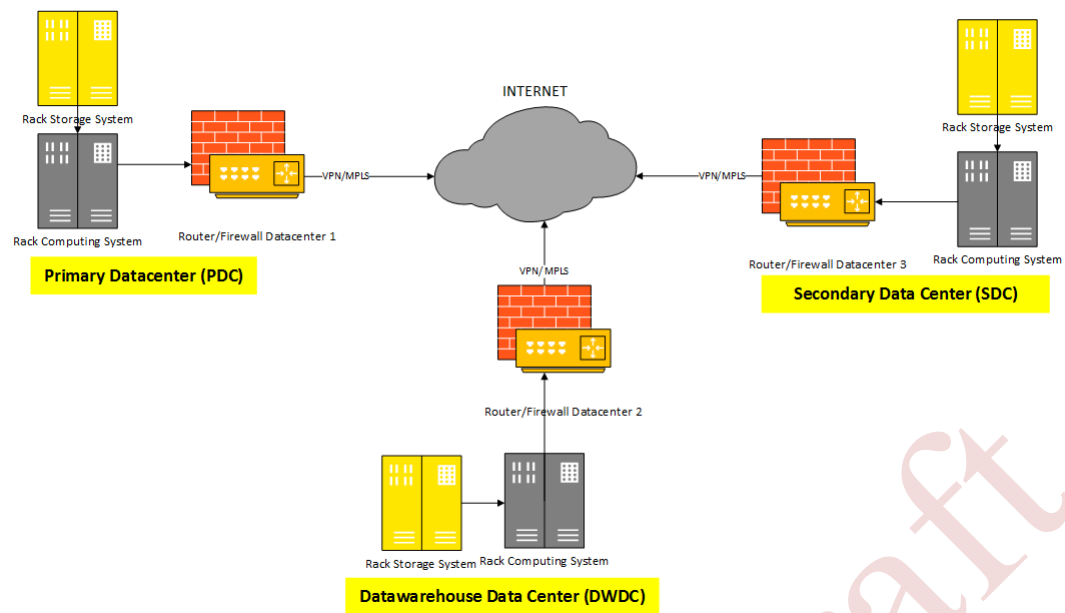
features, with 8 (eight) 1Gbps Ethernet ports and 8 (eight) 10Gbps FCoE ports, per service controller module.

2 (two) I/O Interconnect Fabric Modules (#IFM) – *Cisco Nexus 5548UP* – provisioned as pairs of active independent components, to provide with service and data access multi-pathing respectively.

System software:

- Core Hypervisor Subsystem (#HPS) – *VMware vSphere Enterprise Plus/VMWare ESXi*– that implement any x86 32-bit or 64-bit VM without modifications (except needed drivers), fully licensed for the existing configuration.
- Application Virtualization Subsystem (#AVS) – *VMware vRealize Automation Enterprise and VMWare vRealize Operations Enterprise* – licensed for the full virtualization platform.
- Virtualization capable operating platform subsystem (#OS) – *RedHat Linux* – with symmetrical multiprocessing functions, licensed for at least 32 (thirty two) processors for x86 architecture and at least 256 (two hundred fifty six) processors for x86-64 architecture, with the maximum active memory configurations of at least 64GB RAM for processors with x86 architecture and at least 2TB RAM for processors with x86-64 architecture, with highly scalable file systems based on journaling, connections to shared files systems, via NFS and SMB/CIFS, that supports multi-platform DBMS engines, including: Oracle RDBMS, IBM DB2, MySQL, PostgreSQL, Hadoop-based BigData, other relevant functionalities.
- Platform Control Subsystem (#PCS) – *VMware vCenter, VMware vCloud Director; VMware vCloud Networking and Security, NetApp Virtual Cloud Storage Console* – licensed for the above configuration.
- Security Management Subsystem (#SMS) – *VMware vClod NSX, and Palo Alto for NSX*.

See diagrams on next page.



ANNEX 4: LEGACY SYSTEMS FOR INTEGRATION

ANAF anticipates that the following internal and external systems (operational and technical support systems) will remain as to-be legacy systems once the RMS is implemented.

Applications in the functional area of the RMS (Revenue Management System), expected to be replaced										Application that need interoperability with the RMS functional domain					Out-of-scope (no changes expected)				
ANAFI										AVIZEG	PATRIMVEN								
ARHEL	DECIMP	FmAsistenta	SACF- Raportare Arierate	VECTOR (Vector fiscal)	WEBCAUTARE	WEBFMSEIZARI	WEBSMS	MGMTID		Banca Mondială	PresaMFP				AGCABTREZ	EMIRAP	UCASMFC		
ARTHEMIS	DeclMF	INACTIVI	SACF-Restanțe raportare	Verif088	WEBCAZIERFISCAL	WEBINACTIV_REA CTIV	WEBSTARED112	RSalvarilor		BAZATVA	RAPINF				AgendaECOFIN	EMTITLURI	UCVAP		
AUDIT	ACVILA	INFOPC	SAIVEN	WEB_CODFISC	WEBCERTSPV	WEBINREGADMIN TERTEINSTIT (primarii, banci, ...)	WEBSTATICHTMLR ENDER	SEP		CCANAF	RAPOARTE				AgendaTrez	EULICENTE	URMFMI		
BILDEC	ACA	INFOPLUS	SERADA+E18	WEB_BILANT	WEBCOMUNICAREARB	WEBINREGD112PF		WEBWSTAM		CCN/CSI	Regtaxe				ALOP	Evenituri	WEB_ANTREP		
CAMELEON	DECLWEB	LITIGII	SERADN	WEB_PUBNOMEN	WEBCONCURSURI	WEBINREGD112PJ				CHAT_CERTIF					AGMON	EVIDSTOC			
CAZIER (ASISCAZ, INTCAZ, ELCAZ)	DECSN	MB	SIDOC	WEBAFISBUNPRIVATE	WEBDECL	WEBINREGD112Re prezentant	WEBNOTIF			Ctranzitoriu	TAXEDIV				ANAVI	EXEFIN	WEB_BUGET		
CITARH	DEDECER	MONS1001	S1001	WEBAFISBUNSECHES RATE	WEBDECLFIZICE	WEBINREGSPV	WEBNOUTATI	WEBTRAFIC		DARSAM					Anexa31		WEB_CAP		
CITER	DEDOC(denumire vecheDEC_UNK (DECUNK))	NOMEN	SIAC	WEBAFISSEDIU	WEBDECONT	WEBINREGUTILIZT ERTEINSTIT	WEBNREVIDENTA	WEBTVAUE		HelpDesk	TB				ANGAJ		WEB_PETITII-MFP		
CITMIN	DOBRUE	PHOENIX – SI	SIAD	WEBAGSPV	WEBDECUNCAF-agent afisare	WEBIST318	WEBPATRIM	WEBVIZBIL		HLPDSK	TREZOR				ANGCON	GARANTII BANCARE	WEBANRP		
CITNOPROC	DOBUERO	PLA – SI	SIARC	WEBANUNTACTEFISC ALE	WEBDECUNCREC-agent recipisa	WEBISTONRC	WEBPERISABILE	WEBRobotD112		INDFIN	VIES				ANGLEG	GFTC-VIEWER	WEBEVIDAVIZE		
CLIBANCI	DWAIF	RAMBNETP	SOLCON	WEBAPROBASPV	WEBDECUNCUP-agent upload	WEBJOCURI	WEBRAPOARTEPA TRIMVEN	WEBRSSMFP		INTERNET	VoeS				BUGCASH	GSR5	WEBEVIDPROC		
C-LYNX	DWANAF	RCNG-PF	TAXA AUTO	Monitor_SP	WEBDECUPLOAD	WEBLISTAANGAJA TI	WEBRAPSPV	WEBSCHIMBAR B		LOTOBONO	WEBINREGADMINFOR E XE				BUGDEF	IBANCLS	WEBPUBL		
CODTVA	DWCNPAS	RCNG-PJ	TAXA_AUTO		WEBDOCSECURITATE	WEBLOTONRC	WEBREINNOIRE			LOTUS DOMINO	WEBAUDIT				BUGETNG_V2	IMPATRIM	WEBPUBMFP		
COMERT	DW-D394	REGSEDIU (REGADRESE)	TAXA_AUTO Restituire	SANCT_INT	WEBEDITPSPV	WEBMDX	WEBRESTANTE			M1SS	WEBBILANT-AG				BUGETNG_V3	MODIFNERAMB (MODIF)	WEBRAP		
CONDOR	DWDECONT	RESTANTE (RESTANTE FISCALE)	TRIDENT	Certificate_rezidenta	WEBENERGIE	WEB-MINIMIS	WEBRESURSE			MOFICIAL	WEBBSC				BUGETNG_V1	MONPERS	WEBSITEMFP		
CONTABCR	DWGFTC	SACF-Form 01- 04 Monitorizare contribuabili	VATRefund		WEBEXTRASE	WEBMON	WEBRGPITVA			Nomen_FOREXEBUG	WEBBUGETUPDATE				BUGLOC	OMF	WEBSITEUPDATE		
CONTRACT_NRZ(CONT R_NEREZ, Contractnrz)	DWIND (PRELIND)	SACF-Rapoarte colectare			WEBFMASIST		WEBRGPITVAINCA SARE			ONIX	WEBCASEMARCAT				BUG-NERAMBR	OPFV	WEBSWISS		
											WEBTaxe WEBTHEMES WEBTREZOR				BUGPRO CAP	OPTT PATRIM	WEBSWISSUPDATE WEB-UCASMFC		
															Carmonizare CASHBNR	PEAG PRESTAJ	WEBZIARISTI		
															CENTRALIZTT	PREV - SI	Documente DGE		
Total number of applications:										Total number of applications:				37					
Drop (obsolete applications, either suspended, either inactive)										Retained applications (no chnages are expected)									
INACTIV	WEBVOES	APLICATII								DECLSEN	MODAF					ProceduriMFP	DocDGTDP		
MUTDOSAR		APLICROL								DECLPORTAL	MOFICIAL_0				CONTABPRE_ACP (Contabpre)	REGDAT	DOCOPCP		
SALARII FOX	CENTRBIL & INTBIL & INTBILCAZ									ARH_BD	ORDINE-MFP-ANAF				CONTABPRE_OPCP (Contabpre)	SCCFI	DocUEMFP		
STIM										BIBLIOTECA COOP	PRIME				CREDPRIV	SITFIN_NG	DOTARE		
										BILANT/ASISBIL	ProceduriANAF				CREDLOC	STAFCT	E-MAIL TREZORERIE		
UTILITAR										BOMGAR	RActivitate				DCREDITE	STAMOD	EMICERT		
										CIRCANAF	SPIN				DeciziileCFC	STAMURI	MASREP		
										CJCE	TELEFONIE MOBILA				DEPBAN	STAR	MONINV		
										CONTAB	WEBANUNTACHIZITIE				DEPTERM	STAREC	TEMADOC		
										CPF	WEBGENRI				DESCRED	Statef_L330	TEMADOC_2		
										DECLAVERE	WEB-Moodle				DMFAS	STATEF186	TRAFIC_CONTROL		
										DOCBCL	TRANSFER				STRUCONTAB_ACP (Contabstru)	STRUCONTAB_ACIS_AM (Contabstru)	TREZCEN		
										DocDecl	FOREXEBUG				SWIFT	STRUCONTAB_ACIS_BEN (StructBen, ContabBen)	TRZCENTT		
										DOCGF	FOREXEBUG_LOTUS								
										DocLib	EvRiscAplicatii								
										E-Learning	FF_2009								
										EMCS_RO (are beneficiari ANAF si MFP)	INFDGTI								
										EMCS_RO (are beneficiari ANAF si MFP)	MAEC (nagios, NetDisco, etc.)								
											MANUALE								
Total number of applications:										Total number of applications:				37			Total number of applications:		
9										100									

External Systems and Interfaces that need interoperability with the new Revenue Management System

App. CODE - Adopted	Description - EN	Appli catio n Own er (insti tution)	Implement ation type	Go Live at:	App State	Web Enabled	Operating System	Build on/in Technology	Amount of data exchang ed - transmit ed	Amount of data exchang ed - received	D.B.	Database Name	Datasource	Datab ase Size	No. of Users	Assessment regading the integration with the RMS
NAME	DESCRIPTION															
AVIZEG	Electronic archive of real estate guarantees. The management of real estate collateral approvals consists in issuance and consultation of statistical reports for different opinions and in the management of specific lists management	ANAF	Centralized	2009	Active	Portalized	AIX 5.2, Windows XP(terminale), WINDOWS 8	Client -server			Oracle11g	Oracle RAC 11.2.0.3 - ORACENTR	ORACENTR. mfol.dgti.ro	30,11 GB	2130	Interoperability - check real estate guarantees in the register, web service available
BANCA-MONDIAL A	BANCA MONDIALA (world bank) database is a document management system resulting from the World Bank project, BM-P0623 "Technical assistance for enhancing IT systems for Treasury, public accounting and budget management	MFP	Centralized	2008	Active	Not portalized	MS Windows Server 2003	Client -server			Lotus Domino		Lotus Domino Application	61 MB	30	Interoperability - move documents from one workflow to another, in the Document Management System
BAZATVA	The application addresses to the Coordination Unit of budgetary relations directorate with the European Union and IT Directorate. The application allows getting some cases necessary for the calculation of the VAT base, the structure of economic agents on CAEN branches - with the turnover of between 10,000 and 35,000 euros for individuals.	MFP	Distributed		Active	Not portalized					Visual Fox Pro and Lotus Domino		Application deployed WebSphere Portal, WebSphere Application Server			Interoperability - check register information regarding companies for VAT purposes
CCANAF	ANAF Call Center The application provides grant assistance to taxpayers by telephone (call center).	ANAF			Active		Windows Server 2008 Enterprise Edition SP2 , Linux Apache	client - server					Application deployed WebSphere Portal, WebSphere Application Server		Internal users: 12 main agents (10 active and 2 in reserve) and 11 agents Level 2 in the contract center; External Users: any tax payer	Interoperability - call center logging and access to the System On Line Help
CCN-CSI	Common network of communication The application provides message exchange between national administrations of the member states.	ANAF			Active		AIX 5.3	Web-based					Application deployed WebSphere Portal, WebSphere Application Server		3 000	Interoperability - messages exchange with the other member states via the CCN-CSI Network of DG IT
CHAT_CERTIF	Certification Authority – ANAF v2 The application is used for the issuance, revoking and management of unqualified certificates for their NAFA and MFP staff, central and from the region, in order to have secure access in the intranet and internet portal.	ANAF	Centralized		Active	Not portalized	MS Windows Server 2003	Client-server si Web-based			Lotus Domino		Application Domino CHAT/mfinante.ro	150 MB	30	Interoperability - the NAFA Internal certification authority; to be integrated in the Identity and Access Management tools
CTRANZIT ORIU	Payment of taxes paid through banks (for individuals)	MFP	Centralized	2011	Active	Not portalized	AIX RISC	Web-based	20MB	30MB	Oracle 10g 10.2.0.5.0	TRZP		8GB	20	Interoperability - file exchange

App. CODE - Adopted	Description - EN	Applicatio n Owne r (institut ion)	Implement ation type	Go Live at:	App State	Web Enabled	Operating System	Build on/in Technology	Amount of data exchang ed - transmit ed	Amount of data exchang ed - received	D.B.	Database Name	Datasource	Datab ase Size	No. of Users	Assessment regading the integration with the RMS
NAME	DESCRIPTION															
DARSAM	IT Application processes forms regarding the financial statements of public institutions of central and local administration.	MFP	Centralized		Active	Not portalized	AIX				Oracle					Interoperability - data exchange based on Adobe intelligent forms
HELPDESK	The application is a dispatcher for technical assistance in ICT for all MFP and NAFA employees.	ANAF			Active		Windows 2003 Server Std Ed și Linux Apache	Client-server							Internal users: the 3 helpdesk agents; external users: any employee in any location of the MPF and NAFA	Interoperability - access the System's On Line Help
HLPDSK	The application collects on 2 channels of communication, e-mail and phone, user complaints on the operation / non-operation informatic system, in terms of office equipment, network, communications and applications service.	ANAF	Centralized	2006	Active	Not portalized	MS Windows Server 2003	Client-server			Lotus Domino	HelpDesk	Lotus Domino Application	36 MB	50	Interoperability - access the System's On Line Help
INDFIN	Application of reporting financial indicators in the national economy. The application allows access to various financial indicators extracted from the balance sheets submitted by economic agents. The access can be made at the level of an economic agent or at the aggregate level on CAEN codes. The economic agents enrolled in this application are companies that have filed / lodged balance sheet date since 2008.	ANAF	Centralized		Active	Portalized	AIX	technology WEB			Oracle11g	dwrac. fiscnet.ro	Oracle RAC 11.2.0.3 - DWRAC	2,7 Gb (occu pied space expan ds each year)	4000	Interoperability - statistical data, file exchange, data extraction, MIS
LOTOBONO	Receipts Lottery	ANAF	Centralized	2015	Active	Portalized		web-based			Oracle 11g	LOTOBONO	Oracle RAC 11g (11.2.0.4)	400 Mb/a n	700	Interoperability - file exchange
M1SS	M1SS system is intended to support companies providing electronic services, telecommunications, broadcasting and television. It allows companies to register, submit statements and pay VAT due to Member State of Consumption via the web portal provided by the Member State of identification (usually the Member State in which the company has established economic activity). Using M1SS is optional and addresses both activity-based companies in the EU (EU scheme) and those established outside the EU (non-EU scheme). VoES Scheme (VAT on E-services) which is already operational, available to providers of electronic services outside the EU, is replaced with M1SS.	ANAF	Centralized	2015	Active	Portalized	Red Hat Enterprise Linux Server release 6.4	Web-based, three tier			Oracle 11 g Release 2	M1SS (m1ssproddb.c pd.fiscnet.ro)	Oracle 11g - MISS	5 GB	45 users	Interoperability

App. CODE - Adopted	Description - EN	Appli catio n Own er (instit ution)	Implement ation type	Go Live at:	App State	Web Enabled	Operating System	Build on/in Technology	Amount of data exchang ed - transmit ed	Amount of data exchang ed - received	D.B.	Database Name	Datasource	Datab ase Size	No. of Users	Assessment regarding the integration with the RMS
NAME	DESCRIPTION															
MOFICIAL	The application allows the viewing of information in the Official Gazette - normative documents published in the Official Gazette Part IV.	MFP	Centralized		Active	Portalized	MS Windows Server 2003	Client-server si Web-based			Lotus Domino	Official Gazette	Lotus Domino Application	26 MB	10 editors and unlimited number of readers	Interoperability
NOMEN_ FOREXEB UG	It represents an extension of the general nomenclature (NOMEN) - Managing nomenclatures for BUDGET ACTIVITY / TREASURY FOREXEBUG	ANAF	Centralized		Active	Portalized	AIX	Technology web			Oracle 11g	ORACENTR.mfol.dgti.ro	Oracle RAC 11.2.0.4 - ORACENTR	1Gb along with NOMEN	20	Interoperability - webservice integration, to access all the nomenclateurs of ANAF
ONIX	The application is a informatics system for managing the personnel and Human Resources	ANAF	Centralized	2006	Active	Portalized	AIX	Web-based			Oracle 11g	ORACENTR.mfol.dgti.ro	Oracle RAC 11.2.0.3 - ORACENTR	5039 MB	367	Interoperability - file exchange and web service
PresamFP	REVISTA PRESEI MFP DataBase stores news articles related to the activity of Ministry of Finance.	MFP	Centralized	2008	Active	Portalized	MS Windows Server 2003	Client-server			Lotus Domino	Revista preseii MFP	Lotus Domino application	7.5 MB	- 10 for editing - all MPF and NAFA staff for consultation	Interoperability - read only via web service
RAPINF	Manages information reports about the achievement of indicators related to work performed by DGRFPs.	ANAF	Centralized	2013	Active	Not portalized	MS Windows Server 2003	Client-server			Lotus Domino	Rapoarte de Informare	Lotus Domino application	625 MB	80	Interoperability
RAPOARTE	Budget execution related ANAF reports	MFP	Centralized	2012	Active	Portalized	AIX RISC	Web-based	50MB	100MB	Oracle 10g 10.2.0.5.0	TRZP	Application deployed WebSphere Portal, WebSphere Application Server	8BG	60	Interoperability
Regtaxe	Register of fiscal and non fiscal duties	MFP	No	2008	Active	Not portalized	AIX	client server - loading data part; web - searching data part	N/A	N/A	Oracle 11g	dwrac	dwrac	900M	1 user for data load, max 100 concurrent users	Interoperability
TAXEDIV	Management of taxes collected in cash collection points located in treasury operative units within DGFP	MFP	Distributed	2002	Active		Windows 2000, Windows XP(Workstations)	client-server technology	30MB	N/A	Oracle 8i, Oracle 8.05	TAXEDIV	Application deployed WebSphere Portal, WebSphere Application Server		min 5 users / each cash-in point	Interoperability
TREZOR	Buyouts OPT, payment shall barcode sheets, collected daily errands, taking control, confirmation documents, taking monthly fees, updating and various operations, analytical accounts nomenclature, calculation and distribution IVG share, calculation and takeover interest	MFP	Centralized	2004	Active	Not portalized	Windows 2000, Windows XP	client-server technology	30-50MB	30-50MB	Oracle 8i	TREZOR	Application deployed WebSphere Portal, WebSphere Application Server	20-30GB	around 5000 users	Interoperability
VIES	VIES – VAT Information Exchange System	ANAF	Centralized		Active	Portalized	Linux RedHat 3 AS	Web-based, three tier			Oracle	CLO (VIES_DB)	Application deployed WebSphere Portal, WebSphere Application Server	100 GB	800 users	Interoperability

[illegible]

Internal Systems and interfaces

App. CODE - Adopted	Description - EN	Functional Domain (institution)	Implementation type	Go Live at:	App State	Web Enabled	Version control
NAME	DESCRIPTION	-	-	-	-		
DECLWEB	Tax returns submitted electronically - Taxpayers Assistance Programs for completion, validation and signing electronic returns; Errors Validation of PDFs. Tax returns submitted electronically - which are PDFs	ANAF	Distributed	N/A	Active	Portalized	N/A
WEB_ANTREP	Warehouse keeping publishing	MFP	Centralized		Active	Portalized	
WEB_BILANT	Optimized display of balance data	MFP			Active		
WEB_BUGET	Budget Website	MFP			Active	Portalized	
WEB_CAP	Public Procurement Control	MFP	Centralized		Active	Portalized	
WEB_CODFISC	Displaying fiscal data on the MFP site	MFP	Centralized		Active	Portalized	
WEB_PETITII-MFP	Submitting petitions on MFP Website	MFP			Active	Portalized	
WEB_PUBNOMEN	Publishing of nomenclatures	MFP			Active	Portalized	
WEBAFISBUNPRIVATE	Selling property owned by the state	ANAF		2015	Active	Portalized	
WEBAFISBUNSECHES TRATE	Selling of seized goods	ANAF		2015	Active	Portalized	
WEBAFISSEDIU	Application for displaying tax office units	ANAF		2015	Active	Portalized	
WEBAGSPV	Agent for individuals Users activation in SPV	ANAF		2015	Active	Portalized	
WEBANRP	Application for securities compensation payment ANRP	MFP			Active	Portalized	

App. CODE - Adopted	Description - EN	Functional Domain (institution)	Implementation type	Go Live at:	App State	Web Enabled	Version control
NAME	DESCRIPTION	-	-	-	-		
WEBANUNTACHIZITIE	Announcements for Procurement of goods and services	ANAF		2015	Active	Portalized	
WEBANUNTACTEFISC ALE	Notifications for fiscal administrative acts	ANAF		2015	Active	Portalized	
WEBAPROBASPV	SPV Users Approval	ANAF		2015	Active	Portalized	
WEBAUDIT	Auditors Register based on HG 1259/2012	MFP			Active	www.mfinante.ro	
WEBBILANT-AG	Balances - Update Agent	MFP	Centralized		Active	Portalized	
WEBBSC	Balanced Scorecards - Dashboard	MFP			Active	Intranet	
WEBBUGETUPDATE	Displaying information on Budget Website	MFP			Active	www.mfinante.ro	
WEBCASEMARCAT	Cash Register authorizations Register	MFP			Active	Portalized	
WEBCAUTARE	Search Engine Application	ANAF		2015	Active	Portalized	
WEBCAZIERFISCAL	Fiscal Record Transmission	ANAF		2015	Active	Portalized	
WEBCERTSPV	Subscribe and Edit User Profile and digital certificate owner to Virtual Private space	ANAF		2015	Active	Portalized	
WEBCOMUNICAREARB	ARB Communications	ANAF		2015	Active	Portalized	
WEBCONCURSURI	Competitions / Raffles	ANAF		2015	Active	Portalized	
WEBDECL	Filling in legal statements	ANAF			Active	Portalized	
WEBDECONT	Rezolving expense account	ANAF			Active	Portalized	
WEBDECUNCAF-agent afisare	Display NAFA statements application	MFP			Active	Portalized	
WEBDECUNCREC-agent recipisa	Generation of check NAFA statements application	MFP			Active	Portalized	
WEBDECUNCUP-agent upload	Submission of NAFA statements application	MFP			Active	Portalized	

App. CODE - Adopted	Description - EN	Functional Domain (institution)	Implementation type	Go Live at:	App State	Web Enabled	Version control
NAME	DESCRIPTION	-	-	-	-		
WEBDECUPLOAD	Transmission of on-line electronic returns	ANAF		2015	Active	Portalized	
WEBDOCSECURITATE	Security Documents	ANAF		2015	Active	Portalized	
WEBEDITPSPV	SPV Users Profile Edit	ANAF		2015	Active	Portalized	
WEBENERGIE	List of taxpayers who filed D089 on their own.	ANAF			Active	Portalized	
WEBEVIDAVIZE	Evidence of legal opinions	MFP			Active	Portalized	
WEBEVIDPROC	Register of MFP Processes	MFP			Active	Portalized	
WEBEXTRASE	Web Service for transmission of Treasuries excerpts	ANAF		2015	Active	Portalized	
WEBFMASIST	E-Mail Assistance	ANAF		2015	Active	Portalized	
WEBFMSEIZARI	Form for complaints	ANAF		2015	Active	Portalized	
WEBGENRI	Inventory numbers generator	MFP			Active	Portalized	
WEBINACTIV_REACTIV	Taxpayers registry active / inactive	ANAF	Centralized		Active	Portalized	
WEBINREGADMINFOR EXE	FOREXEBUG system administrator enrolments	MFP		2015	Active	Portalized	
WEBINREGADMINTER TEINSTIT (primarii, banci, ...)	PATRIMVEN system administrator enrolments	ANAF		2015	Active	Portalized	
WEBINREGD112PF	Users Registration for returns submitting - individuals	ANAF		2015	Active	Portalized	
WEBINREGD112PJ	Users Registration for returns submitting - companies	ANAF		2015	Active	Portalized	
WEBINREGD112Reprezentant	Tax representative registration	ANAF		2015	Active	Portalized	
WEBINREGSPV	Registration for individuals users in SPV: Register users, users Lost SPV password , SPV credentials Recovery, Change SPV users email	ANAF		2015	Active	Portalized	

App. CODE - Adopted	Description - EN	Functional Domain (institution)	Implementation type	Go Live at:	App State	Web Enabled	Version control
NAME	DESCRIPTION	-	-	-	-		
WEBINREGUTILIZTER TEINSTIT	Users Registration for PATRIMVEN and ARB systems	ANAF		2015	Active	Portalized	
WEBIST318	History for 318, 319 returns	ANAF		2015	Active	Portalized	
WEBISTONRC	History for ONRC associates / shareholders	ANAF		2015	Active	Portalized	
WEBLISTAANGAJATI	Employee list	ANAF		2015	Active	Portalized	
WEBLOTONRC	ONRC batch transmission	ANAF		2015	Active	Portalized	
WEBMDX	Massive data exchange with Public Institutions	ANAF		2015	Active	Portalized	
WEBMON	Site monitorization	MFP			Active	www.mfinante.ro	
WEB-Moodle	Development and sustain courses on e-learning Moodle platform	MFP			Active	Yes	
WEBNOTIF	Notifications	ANAF	Centralized		Active	Portalized	
WEBNOUTATI	Display of news on ANAF internet portal	ANAF		2015	Active	Portalized	
WEBNREVIDENTA	Generation of payment evidence number under ANAF Order 1870/2012	ANAF		2015	Active	Portalized	
WEBPATRIM	Public institutions assets publishing on MFP website	MFP			Active	Portalized	
WEBPERISABILE	Capitalization of perishable goods	ANAF		2015	Active	Portalized	
WEBPUBL	Publish portal documents	MFP			Active	Portalized	
WEBPUBMFP	MFP Website publishing	MFP			Active	Yes	
WEBRAP	Activity report application	MFP			Active	www.mfinante.ro	
WEBRAPOARTEPATRIMVEN	Displaying reports for PATRIMVEN system, views for building sites, Contributions, lands, vehicles, Banks	ANAF		2015	Active	Yes	
WEBRAPSPV	Reports for Virtual Private space approvals	ANAF		2015	Active	Portalized	

App. CODE - Adopted	Description - EN	Functional Domain (institution)	Implementation type	Go Live at:	App State	Web Enabled	Version control
NAME	DESCRIPTION	-	-	-	-		
WEBREINNOIRE	Qualified certificates renewal	ANAF		2015	Active	Portalized	
WEBRESTANTE	Past due obligations to the budgets	ANAF			Active	Portalized	
WEBRESURSE	Resource loading application for ANAF internet portal	ANAF		2015	Active	Portalized	
WEBRGPI TVA	Register for taxable persons registered for VAT purposes	ANAF		2015	Active	Portalized	
WEBRGPI TVA INCASARE	Register of taxable persons applying VAT on collection system	ANAF		2015	Active	Portalized	
WEBRobotD112	Monitoring submission of online statements	MFP			Active	www.mfinante.ro	
WEBRSSMFP	RSS Feed application for MFP website	ANAF		2015	Active	Portalized	
WEBSCHIMBARB	ANAF-ARB Information Exchange Application	ANAF		2015	Active	Portalized	
WEBSITE MFP	MFP Website	MFP			Active	www.mfinante.ro	
WEBSITEUPDATE	Website information publishing application	MFP			Active	www.mfinante.ro	
WEBSMS	Data access via SMS at 1300 number	ANAF		2015	Active	Portalized	
WEBSTARED112	Returns state viewing	ANAF		2015	Active	Portalized	
WEBSTATIC HTML RENDER	Display information on ANAF internet portal	ANAF		2015	Active	Portalized	
WEBSWISS	Site Swiss-Contribution	MFP			Active	www.mfinante.ro	
WEBSWISSUPDATE	Publish information on the Swiss-Contribution website	MFP			Active	www.mfinante.ro	
WEBTaxe	Fiscal and non fiscal duties register	MFP			Active	www.mfinante.ro	
WEBTHEMES	Applications for themes customization related to the Internet portal, Intranet and Extranet (skins, banners, horizontal menu, vertical menu)	ANAF		2015	Active	Portalized	
WEBTRAFIC	Application for tax codes querying	MFP			Active	Intranet/internet	

App. CODE - Adopted	Description - EN	Functional Domain (institution)	Implementation type	Go Live at:	App State	Web Enabled	Version control
NAME	DESCRIPTION	-	-	-	-		
WEBTREZOR	Reports for Treasury excerpts	MFP	Centralized		Active	Portalized	
WEBTVAUE	Submitting declarations for VAT repayment from EU	ANAF	Centralized		Active	Portalized	
WEB-UCASMFC	Central Harmonization Unit application of Financial Management and Control System	MFP			Active	Intranet	
WEBVIZBIL	Show balances attachments	ANAF		2015	Active	Portalized	
WEBVOES	Web application to access VOES application using MFP site.	MFP				Portalized	
WEBWSTAM	web service for registering users in TAM	ANAF		2015	Active	Portalized	
WEBZIARISTI	Journalists accredited by the MFP	MFP			Active	Portalized	
WEBDECLFIZICE	Individuals submitting returns	ANAF				Portalized	
WEBINREGADMINFOR EXE	The enrollment of system administrators for FOREXEBUG	MFP				Portalized	
WEBINREGADMINTER TEINSTIT (city halls, banks, ...)	Registration for system administrators for ARB and PATRIMVEN	ANAF				Portalized	
WEBINREGUTILIZTER TEINSTIT	Registers users for the systems PATRIMVEN and ARB	ANAF				Portalized	
WEBJOCURI	Application publishing gambling information	MFP				Portalized	
WEB-MINIMIS	Deposit MINIMIS funding requests	MFP				Portalized	

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
ACA	The application will have the capability to keep the evidence of roles of information applications. In the same time ACA is a recording system of possible roles to access the computer applications made in DGTI by the MFP internal operators as well as by external ones. Will replace APLICROL application.				RMS
AGCABTREZ	The CABINET AGENDA TREZORERIE database is a management system for meetings and meeting minutes from Secretary of State Cabinet 4	Lotus Domino	Agenda Cabinet Trezorerie	Lotus Domino. BUC31A/SERVER/MFINANTE	Out of scope
AGENDAECOFIN	DGP Ecofin and Community Assistance activities calendar	Lotus Domino	Agenda ECOFIN	Lotus Domino Application	Out of scope
AGENDATREZ	Treasury meetings and meeting minutes management system	Lotus Domino	Agenda Trezorerie	Lotus Domino Application	Out of scope
AGMON	Retrieval, verification, information of the monitored economic entities centralization System according to GEO 79/2001 Making the interface between Oracle and Excel by exporting and importing data in Oracle predefined layouts Monetary Fund.				Out of scope
ALOP	Commitment accounting based on OMFP 1792 / 2002	Oracle 11g	ORACENTR. mfol.dgti.ro	Oracle RAC 11.2.0.3 - ORACENTR	Out of scope
ANAFI	Scope of the application is to assist the taxpayer on fiscal issues. ANAFI is a knowledge base to assist taxpayers with questions and answers on tax issues. View information from the base can be made through the browser. The base is located on a central server and it is possible to access for users who have a Lotus-desktop client installed on their computer, connection to MFP network and access rights granted by the manager (administrator) basis.	Lotus Domino	ANAFI	Lotus Domino Application	RMS
ANAVI	Managing normative acts issued in MFP and those developed by other institutions (other issuers) and entered into the MFP to be approved for publication in the Official Gazette	Lotus Domino	Acte elaborate / avizate de MFP	Lotus Domino Application	Out of scope
ANEXA31	IT Application managing the situation of holding direct / indirect shares / shares, by the administrative authorities (city halls) at economic operators.	Microsoft Visual Fox Pro 6.0, transmitted via LotusNotes (Lotus Domino)	ANEXA31MIN	Visual Fox Pro	Out of scope
ANGAJ	engagement, settlement, authorization and payment of public institutions expenses, and organizing, recording and reporting of budgetary and legal commitments (O 1792/2002)				Out of scope
ANGCON	Evidence of commitments, contracts and payments, check payments matching in contracts and contracts in allocations, based on funding sources				Out of scope
ANGLEG	Evidence of legal commitments under OMPF 1792/2002	Oracle 11g	ORACENTR. mfol.dgti.ro	Oracle RAC 11.2.0.3 - ORACENTR	Out of scope
APLICATII-ANAF	This service allows the user to have a record of IT applications built and used in the DGTI MFP and ANAF system	Oracle 11g	ORACENTR. mfol.dgti.ro	Oracle RAC 11.2.0.3 - ORACENTR	Retain

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
APLICROL	Information system for keeping the evidence of roles of information applications APLICROL is a recording system of possible roles to access the computer applications made in DGTI by the MFP internal operators as well as by external ones.	Oracle 11g	ORACENTR. mfol.dgti.ro	Oracle RAC 11.2.0.3 - ORACENTR	Retain
ARH_BD	The application allowed the retrieval of performance indicators from 2008 through to commissioning production warehouse platform. Stored documents should be filed. The application is no longer used today. Documents should be filed, then the application can be deleted.				Retain
ARHEL	Electronic archive ARHEL is a functional pilot of centralized electronic archive MEF-NAFA, respecting legislation on archiving electronic documents (Law 135/2007 and other related acts). Based on this analysis, the current data model is built mainly for archiving electronic returns filed by taxpayers.	DB2	Arhiva electronica	DB2 - driver type: 4, database name: ICMNLSDB, server name: 10.254.250.66 port: 50000	RMS
ARTHEMIS	Risk analysis information system ARTHEMIS is a risk management system to achieve an equal treatment / fair for the taxpayers, to focus audit on economic agents with "real" non-compliance, to allocate the resources according to risk levels; It is used by the units / departments responsible for tax audit and controls to individuals or legal entities.	Oracle 11g	dwrac.fiscnet.ro	Oracle RAC 11.2.0.3 - DWRAC	RMS
AUDIT	Specific documents of audit activity The application stores and manages specific audit documents. The users are authorized persons from DG Internal Audit and DGFP within the counties.	Lotus Domino	Audit	Lotus Domino Application	RMS
AVIZEG	Electronic archive of real estate guarantees. The management of real estate collateral approvals consists in issuance and consultation of statistical reports for different opinions and in the management of specific lists management	Oracle 11g	Oracle RAC 11.2.0.3 - ORACENTR	ORACENTR. mfol.dgti.ro	Interoperability
BANCA-MONDIALA	BANCA MONDIALA (world bank) database is a document management system resulting from the World Bank project, BM-P0623 "Technical assistance for enhancing IT systems for Treasury, public accounting and budget management	Lotus Domino		Lotus Domino Application	Interoperability
BAZATVA	The application addresses to the Coordination Unit of budgetary relations directorate with the European Union and IT Directorate. The application allows getting some cases necessary for the calculation of the VAT base, the structure of economic agents on CAEN branches - with the turnover of between 10,000 and 35,000 euros for individuals.	Visual Fox Pro and Lotus Domino		Application deployed WebSphere Portal, WebSphere Application Server	Interoperability
BIBLIOTECA-	International Cooperation Department has requested an application / database	Lotus		Lotus Domino Application	Retain

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
COOP	to enable storing, updating, viewing, management of relevant documents, of various types.	Domino			
BILANT/ASISBIL	Application for processing of financial statements The application is developed in CLIPPER and it is used by DGTI NAFA, AFPs, county DGFPs, ONRC and taxpayers. ASISBIL - Assistance application for retrieving electronic economic balances -starting with 31.12.2003, the economic agents have to submit financial statements on magnetic media support or on the Internet.	Xbase		PDF intelligent + CLIPPER	Retain
BILDEC	BILDEC application displays inconsistencies between data from the annual financial statements compared to those recorded in the returns.	Oracle 11g		Oracle RAC 11.2.0.3 - DWRAC	RMS
BOMGAR	Technical assistance to workstation users of the MFP / ANAF				Retain
BUGCASH	BUGCASH application (Law on State Budget - cash) provides draft budget of the state budget, state social insurance budget and the national budget for health insurance. It addresses the principal loan, DGIT DG budgetary planning, budgetary policy DG. Software application for drafting budget laws (law on state budget, state social insurance budget law, the budget of unemployment, sole national health budget).				Out of scope
BUGDEF	BUGDEF application (breakdown by quarters of the approved budgetary provisions) ensures the development of the Quarterly breakdown of the draft budget of the state budget, state social insurance budget and the national budget for health insurance. It addresses the principal loan, DGIT DG Budget programming, D. G. Budgetary policies. Software application for drafting budget laws (law on state budget, state social insurance budget law, the budget of unemployment, sole national health budget). The application has been developed in Visual Fox, and the detailed process data from the principal loan from central government. Application information is used for budgeting and the state treasury. BUDGET local network computer application uses the MFP. During the budgeting, several variants of the budget can be developed. To get the Annexes of budget laws the following steps must be made: - data acquisition, verification based on correlations and in proprietary catalogs, data centralization, editing and publishing preparing final reports. Computer application uses lists of general interest that relate to financial indicators (budget classification) and the main credit. From the database input for Budget Evidence application is drawn.				Out of scope
BUGETNG_V2	It addresses the principal loan, DGIT DG Budget programming, D. G. Budgetary policies. Software application for drafting budget laws (law on state budget, state social insurance budget law, the budget of unemployment, sole national health budget).	Oracle 10g			Out of scope
BUGETNG_V3	The application has been developed in Visual Fox, and the detailed process data from the principal loan from central government. Application information is used for budgeting and the state treasury. BUDGET local network computer application uses the MFP. During the budgeting, several variants of the budget can be developed. To get the Annexes of budget laws the following steps must	Oracle 10g			Out of scope

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
	be made: - data acquisition, verification based on correlations and in proprietary catalogs, data centralization, editing and publishing preparing final reports. Computer application uses lists of general interest that relate to financial indicators (budget classification) and the main credit. From the database input for Budget Evidence application is drawn.				
BUGETNG_V1	Drafting budget laws in Oracle technology. The information system contains the following software applications, managed through a common application menu: cash budget; programs budget; states of functions	Oracle 10g			Out of scope
BUGLOC	The application for initial draft local budgets broken down by quarters	Visual Fox Pro, Lotus Domino			Out of scope
BUG-NERAMBR	The application allows uploading data, updating and annexes listing 4,5,20,21,22,23,24, and 25 for the 2010 budget revision Annexes 4 and 5 meet foreign funded programs repayable according to EO No.64 / 2007. Annexes 20 and 21 correspond to projects financed from external grants accession, donors and other tools / post-accession funds. Annexes 22,23 and 24 correspond to projects funded under the Cohesion Policy of the EU Common Agricultural Policy and Fisheries, facilities and post-accession instruments. Appendix 25 corresponds programs under the EU Cohesion Policy, the Common Agricultural Policy related programs and Fisheries, other programs financed by external funds post-accession and post-accession instruments and other facilities.				Out of scope
BUGPRO	BUGPRO application addresses D. G. Budget planning, DGIT. The application allows drawing program budgets of the principal loaners in the allocation of scarce resources in the state budget financing and the use of public funds in maximum efficiency. The main functions of the application are: taking proposals of the principal loan, database maintenance budget, centralization of budget proposals and obtaining synthetic and analytical output situations, permanent and on-demand. Data handling is done with certain checks in their catalogs. Error handling is achieved through the takeover of tree type relationships between financial indicators. Nomenclatures working with applied are: Specific -nomenclatures: -nomenclature programs and objectives; -nomenclature formulation columns. -nomenclature general interest concerns: Annual financial (budgetary classification) and the principal loan Computer application technology is designed Oracle8 and is available in a local area network in MFP.				Out of scope
CAMELEON	Information System for activity Control of the Financial Guard, taken after the reorganization DGAF NAFA; is replaced by ACVILA. The application is an integrated information system, for complex activity management of the Financial Guard that covers most of the activities of this institution. It is a flexible and secure information system using various sources of ANAF (general nomenclatures, Onyx, identity management, register of legal entities and individuals) and the existing database of the Financial Guard.				RMS

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
	Programming was executed in web-based technology which implies that future operations can be executed in real time. The reports reflect the situation to date across the country. It has a high degree of standardization, given the user guide and use the same classification system nationwide, leading to reports issued by the system that accurately reflect the real situation. It contains annual management module of objectives of the institution and can be used in planning daily activities at the commissioner and divisional level.				
CAP	-nomenclatureformulation columns.	Oracle 11g		Oracle RAC 11.2.0.3 - ORACENTR	Retain
Carmonizare	Harmonization Database managing specific documents for Cabinet of PreAdherence Funding; Legal Harmonization and European Integration. It can be used by members of a group, depending on the interests and rights of access granted.				Out of scope
CASHBNR	Computer application technology is designed Oracle8 and is available in a local area network MFP.	Oracle Version 8.1.7.0.0			Out of scope
CAZIER FISCAL	Tax record CAZIER is a computerized system for the management of taxpayers tax record. It provides assistance for attesting bodies to edit the registration forms / update actions in the fiscal record. It manages the registration forms and updating of the facts which fall in the tax record received from bodies such as. It manages requests for release fiscal record and fiscal record certificates for the taxpayers subordinated in terms of tax residence to a tax unit with competence in managing fiscal record. It makes the exchange of information in tax record, according to the Protocol on the procedure for the electronic transmission of information from the tax record of taxpayers, concluded between MFP and the Ministry of Justice (NTC).	Oracle 11g		Oracle RAC 11.2.0.3 - ORACENTR	RMS
CCANAF	ANAF Call Center The application provides grant assistance to taxpayers by telephone (call center).			Application deployed WebSphere Portal, WebSphere Application Server	Interoperability
CCN-CSI	Common network of communication The application provides message exchange between national administrations of the member states.			Application deployed WebSphere Portal, WebSphere Application Server	Interoperability
CENTRALIZTT	Centralization of specific accounting operations of the territorial units of the state treasury - BTS and BS - MFP AG to DGRFP and the quarterly financial statements editing	Visual FoxPro 6.0			Out of scope
CENTRBIL- INTBIL- INTBILCAZ	CENTRBIL centralize data from all financial administrations of the counties and of DGFP Bucharest and performs the following: - Importation into DW (data warehouse) for analysis.	Oracle 11g			Out of scope / Interoperability

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
	<ul style="list-style-type: none"> - Publishing on MFP-NAFA site certain indicators of financial statements for each type of economic agent - Export data to various formats for external users such as: Statistics, Forecast, NBR, AVAS <p>NTBIL did the ad hoc query of the database using ORACLE balances SQL / PLSQL, DISCOVERER, REPORT DEVELOPER.</p>				
CHAT_CERTIF	<p>Certification Authority – ANAF v2</p> <p>The application is used for the issuance, revoking and management of unqualified certificates for their NAFA and MFP staff, central and from the region, to have secure access in the intranet and internet portal.</p>	Lotus Domino		Application Domino CHAT/mfinante.ro	INTEROPERABILITY
CIRCANAF	The purpose of the application is collecting and distributing circulars issued by ANAF their territory. The application was implemented but not used.				Interoperability
CITARH	Documents and summonses Archive on pending files, for the lawsuits in which the MFP represents a party; older than 2003. It is used very rarely.	Lotus Domino		Lotus Domino Application BUCMINX01/MFINANTE	RMS
CITER	Managing subpoenas and lawsuits pending in the courts of the territory, where MFP is a party in the lawsuit; SIDOC interface, the application that provides the unique registration number of documents in the system. Is updated daily	Lotus Domino		Lotus Domino Application	RMS
CITMIN	Managing subpoenas and lawsuits pending in the courts of the territory, where MFP is a party in the lawsuit; SIDOC interface, the application that provides the unique registration number of documents in the system. Is updated daily	Lotus Domino		Lotus Domino Application	RMS
CITNOPROC	Archive for subpoenas registered at the General Registry that were not taken by the Legal Department of MFP. The documents are presented together after filing year after the Issuer. Searching can be done after the number given by the Registry.				RMS
CJCE	The application provides documents (court orders, decisions) issued by the Court of Justice of the European Commission in the area of taxation, translated into Romanian.	Lotus Domino		Lotus Domino Application	Retain
CLIBANCI	The application collects and maintains data on bank customers and provide data to other systems and other public institutions. The application must be rewritten.	Oracle11g	Oracle RAC 11.2.0.3 - ORACENTR (also works as distributed to the relevant tax administration - Oracle 8.0.5)	ORACENTR. mfol.dgti.ro	RMS
C-LYNX	The application allows generating links charts between taxpayers based on D394 / D390 and on other sources of information (ex.: Imports, ONRC) by setting the selection conditions (the transaction percentage to the tax base, VAT, transaction type, etc.)	Oracle 11g	DWRAC – Oracle RAC 11g (11.2.0.3)	trafic_control	RMS
CODTVA	The application allows submission through the MFP-NAFA web portal of the requests for checking the validity of registration codes for VAT and for the	Lotus Domino	Solicitare Cod TVA	Lotus Domino application	RMS

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
	<p>identification data of persons registered for VAT in other EU member states. These requests are distributed to the county said by the deponent as fiscal domicile. For each application is assigned a registration number 1234567 JJ-form-YYYY (ie AB-0000082-2007) where:</p> <p>JJ - auto code of the county where he was assigned</p> <p>- 1234567 - 7 digit number that is assigned sequentially and it resets at the beginning of each year</p> <p>- YYYY - year in which the request is made.</p> <p>At the base form is the submitted file sent by the applicant of the information.</p>				
COMERT	The application allows viewing associates and managers of companies (from ONRC).	Oracle 11g	Schema COMERT - Oracle RAC 11g (11.2.0.4)	Application deployed WebSphere Portal, WebSphere Application Server	RMS
CONDOR	Application for management of programming activities for verification of personal tax situation	Oracle 11g	ORACENTR. mfol.dgti.ro	Oracle RAC 11.2.0.3 – ORACENTR	RMS
CONTAB	Subsystem general ledger of the inventory objects	Oracle	ORACENTR	Oracle RAC 11.2.0.3 – ORACENTR	Retain
CONTABCR	The application performs accounting budgetary debts: nomenclatures administration, accounting notes, scales, reports	Oracle	baze de date locale , schema CONTABCR	Application deployed WebSphere Portal, WebSphere Application Server	RMS
CONTABPRE-ACP	Preadherence funds accounting	Oracle 8i	SP 01	SP 01	Out of scope
CONTABPRE_OPCD	Accounting for pre-accession funds: ISPA, PHARE, SCHENGEN, EEA, OECD				Out of scope
CONTRACT-NRZ	<p>CONTRACT_NRZ application allows user management and the requests processing for contracts with non-residents.</p> <p>CONTR_NEREZ application allows views of lists / requests of contracts or statistical reports.</p>	Oracle 11g	Schema CONTNER - Oracle RAC 11g (11.2.0.4)	Application deployed WebSphere Portal, WebSphere Application Server	RMS
CPF	The application presents the Chapters and Articles of procedure code, enriching content by associating methodological norms, application solutions, forms, instructions, explanations and comments.	Lotus Domino	Codul de procedură fiscală	Lotus Domino Application	Retain
CREDLOC	Evidence of operative reports on making payments on loans / guarantees contracted by the local public administration authorities, with or without state guarantees or guaranteed by the administration authorities.	Visual FoxPro 6.0	CREDLOC		Out of scope
CREDPRIV	Management of loans to administrative units of proceeds from privatization	Oracle 8i	CREDPRIV		Out of scope
CTRANZITORI U	Payment of taxes paid through banks (for individuals)	Oracle 10g 10.2.0.5.0	TRZP		Interoperability
DARSAM	IT Application processes forms regarding the financial statements of public institutions of central and local administration.	Oracle			Interoperability
DCREDITE	Management of openings loans from the state treasury	Visual	DCREDITE		Out of scope

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
		FoxPro 6.0			
DECIMP	Tax returns and information management for businesses and other entities. The application allows the management of tax returns and information of legal entities and other entities.	Oracle 8i	baze de date locale , schema DECIMP-Oracle 8	Application deployed WebSphere Portal, WebSphere Application Server	RMS
DECIZIILECFC	CFC Decisions The application is a management system of the Central Fiscal Commission MFP decisions. The access to the application just for viewing is public and can be accessed via browser for MFP and NAFA staff. The base is located on a central server, it is possible to access to users who have a Lotus-desktop client installed on their computer, connected to the network MFP and access rights granted by the base manager (administrator) .	Lotus Domino	Deciziile CFC	It is not a web application / portlet / web service installed on WebSphere Portal and WebSphere Application Servers. It is a Domino Application. BUC32A/SERVER/MFINANTE	Out of scope
DECLAVERE	DECLAVERE is a management system of returns of assets and interests, integrated with the MFP and ANAF employee management system. Supports Attachment of the scanned files	Lotus Domino	Declaratii de avere	Lotus Domino Application	Retain
DECLIMF	Fiscal declarations Application for assisted processing, validation, printing and obtaining electronic format or the applying of two-dimensional barcode for tax returns.	DB2	N/A	Application deployed WebSphere Portal, WebSphere Application Server	RMS
DECLPORTAL	Archive of tax returns filed through the portal. The application stores the tax returns filed through the portal and provides the flow distribution of the statements to back-office.	Lotus Domino	Declaratii protal	Lotus Domino Application	RMS
DECLSEN	National Electronic System, communication between the NAFA portal and the territorial back office. The application allows transmission of the statements from SEN and portal to back office and taking the backoffice answer to the portal. It allows to resolve errors occurred.	Lotus Domino	Declaratii SEN	Lotus Domino Application	RMS
DECLWEB	Tax returns submitted electronically - Taxpayers Assistance Programs for completion, validation and signing electronic returns; Errors Validation of PDFs. Tax returns submitted electronically - which are PDFs	DB2	N/A	DB2	RMS
DECSN	MFP Decisions, CSJ rulings. It is a Case Management / Document Management application.	Lotus Domino	Declaratii SEN	Lotus Domino Application	RMS
DEDECER	Application for assisted processing, validation, printing and obtaining the electronic format for "308/313 -Refund Request for taxable persons which are not registered for VAT purposes in Romania, established in another member state of the EU / outside the Community".	DB2	N/A	Application deployed WebSphere Portal, WebSphere Application Server	RMS
DEDOC	112- Statement regarding the payment obligations of social contributions, income tax and nominal record of insured persons.	Oracle 10g	Schemele DEC_ROOT, DEC_UNK, DEC_IMP, DEC_FORM	Oracle RAC 10g (10.2.0.4)	RMS

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
DEPBAN	Deposits from banks	Oracle 11g	DEPBAN	Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
DEPTERM	Evidence of out-of-financial-balance term deposits, made by public institutions and the economic entities	Oracle 8i, Oracle 8.05	DEPTERM	Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
DESCRED	IT application processes evidence of budget appropriations openings	Visual FoxPro		Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
DMFAS	Debt Monitoring System is a client-server application with the following functions: - track domestic and foreign borrowings - tracking of ongoing loans - public debt simulations on various periods	Oracle 10i	DMS1	DMS1	Out of scope
DOBROUE	The application takes D400 reports of banks, group and extract data and generate containers about beneficiaries of the interest income, for EU member states and associated states according with dir. 48 / EC / 2003.	Oracle 10i	ORAVISE_P	ORAVISE_P	RMS
DOBUERO	The application takes reports according to dir. 48 / EC / 2003 of the member states and associated and load them into a database about the beneficiaries of interest income from EU member states and associated states for tax purposes in Romania.	Oracle 10i	ORAVISE_T	ORAVISE_T	Retain
DOCBCL	The application allows manipulation of the Central Liaison Office documents. In the database, the documents are grouped according to their flow such as: receiving requests from EU member states, hereinafter EU-RO documents and sending requests from Romania to the EU Member States hereinafter RO-EU documents.	Lotus Domino	Documente BCL	Lotus Domino Application	Retain
DOCDECL	The application stores the normative acts relating to the completion and submission of tax statements for consultation / examination / fast retrieval of information.	Lotus Domino	DocDecl	DB2 - driver type: 4, database name: licita, server name: idb1 port: 60300 FISC A03/FISCNET	Retain
DOCDGE	Manage General Economic Directorate activity-specific documents.	Lotus Domino	Doc DGE	Lotus Domino Application	Out of scope
DOCDGTDP	Documents belonging to DGTDP (General Directorate of Treasury and Public Debt)	Lotus Domino	DocDGTDP	Lotus Domino Application	Out of scope
DOCGF	Manages inventory of IT Financial Guard headquarters. The application can be used by members of a group, depending on the interests and rights of access granted.				Retain
DOCLIB	Documentation (DGTI Library, Manuals)	Lotus Domino	Biblioteca DGTI	Lotus Domino Application	Retain
DOCOPCP	The application aims to manage work officially by storing relevant work documents. These are grouped by services, by projects, in different categories and subcategories, document type, the date of registration. Important is the fact that attachments can be stored.				Out of scope
DOCUEMFP	Documents received from the Council of the European Union are stored in the database as attachments, information to be disseminated within the institution based on a classification of topics and a classification of special working groups	Lotus Domino	DOCUEMFP	Lotus Domino Application	Out of scope

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
DOTARE	DOTARE is a system of computer records of equipment located in the MFP and ANAF units at central and local level. It is a stand-alone system platform Visual Fox 5.0 is a reporting tool to MFP and ANAF occasional stage computing facilities with: • County Department of Public Finance - occasional use in production since 2004, at the request of management DGIT				Out of scope
DWAIF	DWAIF is an area of centralized reports according to the activity of fiscal inspection on legal entities (from PHOENIX database). The access of this area of reporting is made through the NAFA dashboard.	Oracle 11g	dwrac.fiscnet.ro	Oracle RAC 11.2.0.3 - DWRAC	RMS
DWANAF	The application is an informatic system for collection / processing / analysis / centralized reporting of information from NAFA DW.	Oracle 11g	dwrac.fiscnet.ro	Oracle RAC 11.2.0.3 - DWRAC	RMS
DW-D394	DW-D394 is a system that implements and manages the procedure for determining and identifying the degree of fiscal risk of taxpayers which have to submit the informative statement D394.	Oracle 11g	dwrac.fiscnet.ro	Oracle RAC 11.2.0.3 - DWRAC	RMS
DWDECONT	The application contains the central database for VAT returns with negative amounts, with reimbursement option.	Oracle 11g	DWRAC – Oracle RAC 11g (11.2.0.3)	isa_dw	RMS
DWGFTC	The application is an informatic system for viewing statistical reports / operative according to the transportations made by the economic agents in the intra-Community acquisitions field (based on information taken from the application TRAFIC_CONTROL).	Oracle 11g	DWRAC – Oracle RAC 11g (11.2.0.3)	trafic_control	RMS
DWIND- PRELIND	The application is an informatic system for analyzing the performance indicators of NAFA, GF, ANV: centralization, processing, analyzing situations.	Oracle 11g	DWRAC – Oracle RAC 11g (11.2.0.3)	mis	RMS
E-LEARNING	The application provides support on distance education of the officials around the MFP and NAFA network.	DB2		Application deployed WebSphere Portal, WebSphere Application Server	Retain
EMAILTREZ	EMAIL TREZORERIE It is a management system works within the General Treasury and Accounting	Lotus Domino	E-MAIL TREZORERIE	Lotus Domino Application	Out of scope
EMCS_RO	The application is a control system of Excise Goods in National Domain (NSEA) and in Common Domain (in accordance with the requirements DGTAXUD EMCS2).	Oracle	ORACLE RAC 10g (10.2.0.3), ORACLE RAC 10g (10.2.0.3), ORACLE RAC 10g (10.2.0.3), ORACLE RAC 10g (10.2.0.30), ORACLE RAC 10g (10.2.0.3), ORACLE RAC 10g (10.2.0.3.)		Interoperability
EMICERT	The application provides the operative management for issues of treasury deposit bills in the operational treasury units of the General Directorate of Public Finance.	Oracle 8i, Oracle 8.05	EMICERT	Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
EMIRAP	Automatic Processing of treasuries operative reports on the progress of issues	Oracle 8i,	EMIRAP	Application deployed	Out of scope

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
	of certificates in county treasuries and out of county treasuries from the MFP-DGTDP	Oracle 8.05		WebSphere Portal, WebSphere Application Server	
EMTITLURI	Evidence of Government Securities issuance	VisualFox 6.0	baza de date Visual Fox 6.0	Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
EULICENTE	Evidence and tracking licenses and authorizations to practice gambling				Out of scope
EVENITURI	E-Revenues	Oracle 10g 10.2.0.5.0	TRZP	Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
EVIDSTOC	Evidence of stocks and valorisation of seizures	VisualFox 6.0	Valorif; baza de date Visual Fox6.0	Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
EVID-RISK-APP	EVALUARE RISC APLICAȚII is a applications management system of DGTI - ANAF and MFP	Lotus Domino	Evaluare Risc Aplicatii	Lotus Domino Application	Retain
EXEFIN	Centralization and financial execution of the data reported by state treasuries in Form 05D double key	VisualFox 6.0		Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
FF_2010	Application for assisted processing, validation, printing and getting electronic format on 31 December 2009 for tax records	DB2	N/A	Application deployed WebSphere Portal, WebSphere Application Server	Retain
FMASISTENTA	The application is a management system of requests received through the assistance form from the website www.anaf.ro.	Lotus Domino	FormularAsistenta	It is a Domino Application BUC32A/SERVER/MFINANTE	RMS
FOREXEBUG	performance IT service for reporting financial statements of public institutions				Out of scope
FOREXEBUG_L OTUS	It contains documentation for the FOREXEBUG project	Lotus Domino	FOREXEBUG	Lotus Domino Application	Out of scope
GARANTII- BANCARE	Evidence of bank guarantees submitted by various suppliers after winning tenders for execution of the various objectives in the ISPA, PHARE, SCHENGEN, EEA, OECD			Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
GFTC-VIEWER	The application is a system that allows viewing scanned documents / attachments in the point of frontier for carriage made by the economic agents in intra-Community acquisitions field. Allows filtering by various criteria: CUI beneficiary, name beneficiary, number car, PTF input, merchandise category, etc.	Oracle 11g	DWRAC – Oracle RAC 11g (11.2.0.3)	traffic_control	Out of scope
GSRS	Registration and Settlement System of Government Securities Operations	Oracle		Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
HELPPDESK	The application is a dispatcher for technical assistance in ICT for all MFP and NAFA employees.				Interoperability
HLPDSK	The application collects on 2 channels of communication, e-mail and phone, user complaints on the operation / non-operation informatic system, in terms of office equipment, network, communications and applications service.	Lotus Domino	HelpDesk	Lotus Domino Application	Interoperability
IBANCLS	Treasury related IBAN Accounts Management	Oracle	SP01	Application deployed	Out of scope

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
		Version 8.1.7.4.0		WebSphere Portal, WebSphere Application Server	
IMPATRIM	WEB enabled of state public Heritage. Keep track of the state of public property in accordance with law 213/1998 and subsequent amendments.	Oracle		Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
INACTIV	The INACTIV information system manages taxpayers and / or inactive / reactivated by the tax inspection activity - legal entities. Taxpayers - legal entities - inactive / reactivated by the tax inspection activity through publication in OPANAF and / or MO, displaying the ANAF. It is implemented in production in July 2005. It was redesigned year in technology in the project WEB Phare2005				DROP
INACTIVI	Application allows the management of active and reactive tax codes.	Oracle 8i	VECTOR_CENTRAL	Oracle 10.2.0.1 - ORCB (CM)	RMS
INDFIN	Application of reporting financial indicators in the national economy. The application allows access to various financial indicators extracted from the balance sheets submitted by economic agents. The access can be made at the level of an economic agent or at the aggregate level on CAEN codes. The economic agents enrolled in this application are companies that have filed / lodged balance sheet date since 2008.	Oracle 11g	dwrac.fiscnet.ro	Oracle RAC 11.2.0.3 - DWRAC	Interoperability
INFDGTI	DGTI Information	Lotus Domino	Informații DGTI	Lotus Domino Application	RETAIN
INFOPC	INFOPC is a query system for information about taxpayers and tax audit preparation. It is used for services / departments within the business tax inspection and / or with control attributes on individuals or legal entities.	Oracle 11g	dwrac.fiscnet.ro	Oracle RAC 11.2.0.3 - DWRAC	RMS
INFOPLUS	The application provides interoperability between ANV and NAFA using data for fiscal control.	Oracle 11g	dwrac.fiscnet.ro	Oracle RAC 11.2.0.3 - DWRAC	RMS
INTERNET	It gives users access to the Internet.	Microsoft SQL Server 2005			Interoperability
LITIGII	Manage documents on the MFP party disputes.	Lotus Domino	LITIGII	Lotus Domino Application	Interoperability
LOTOBONO	Receipts Lottery	Oracle 11g	LOTOBONO	Oracle RAC 11g (11.2.0.4)	Interoperability
LOTUS-DOMINO	Lotus Domino Administration	Lotus Domino		Application deployed WebSphere Portal, WebSphere Application Server	Interoperability
M1SS	M1SS system is intended to support companies providing electronic services, telecommunications, broadcasting and television. It allows companies to register, submit statements and pay VAT due to Member State of Consumption via the web portal provided by the Member State of identification (usually the Member State in which the company has established economic activity). Using M1SS is optional and addresses both activity-based companies in the	Oracle 11 g Release 2	M1SS (m1ssproddb.cpd.fiscnet.ro)	Oracle 11g - M1SS	Interoperability

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
	EU (EU scheme) and those established outside the EU (non-EU scheme). VoES Scheme (VAT on E-services) which is already operational, available to providers of electronic services outside the EU, is replaced with MISS.				
MAEC	Applications of monitoring and management of network communications equipment from NAFA. These applications are: - NAGIOS - Net Disco - Zabbix - Cisco Network Registrar - Cisco Transport Controller - Certes TrustNet Manager - phpIPAM IP address management - NetLog LogAnalyzer - Rancid - Cisco Prime Network Analysis Module - Anue - Cisco Secure Access Control Server			Application deployed WebSphere Portal, WebSphere Application Server	Retain
MANUALE	Lotus Notes User Manuals	Lotus Domino	Manuale Utilizare Lotus Notes	Lotus Domino Application	RETAIN
MASREP	Main functionalities of the application are: • Issue of registered securities - Central Bureau of the Ministry of Finance; • The distribution of registered securities - the territorial offices of the County Treasurer; • Assignment of registered securities - the territorial offices of the County Treasurer; • Use of registered securities - the territorial offices of the County Treasurer. Currently the app only has the functionality distribution of registered securities issued before the establishment of the company "Fondul Proprietatea" SA National Agency for Property Restitution.				Out of scope
MB	Management of Bulletins received from the National Trade Register Office	Oracle		Application deployed WebSphere Portal, WebSphere	RMS

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
				Application Server	
MGMTID	Identity management is a centralized and secure system that aims to identify, authenticate and authorize user access to centralized applications (portalized) - intranet, extranet, internet - of ANAF and MFP	DB2		Application deployed WebSphere Portal, WebSphere Application Server	RMS
MODAF	Modernizare AF (RAMFP). It will be replaced soon by other application	Lotus Domino	Modernizare AF (RAMFP)	Lotus Domino Application	Retain
MODIFNERAMB (MODIF)	"MODIF application is part of the BUGET computer system and addresses Ministry of Finance, DGIT DG budgetary planning, budgetary policy DG. The application allows the initial budgetary provisions approved accounting changes as a result of normative acts. The application is designed in Visual Fox. For working BUDGET local network uses data from the MFP. primary document is a standard form of "" M "" OPC completed and approved by the General Directorates of budget programming, sectoral of MFP. Processing of "" M "" is in the Directorate General of accounting methodology and public institutions. From the database provides data entry openings for evidence of budgetary appropriations (DESCRED) for the drafting of the budget (BUGCASH) and supervising the budget (DARSAM). "				Out of scope
MOFICIAL_0	The application is the first version of the Official Gazette, which is in use at this time				Retain
MOFICIAL	The application allows the viewing of information in the Official Gazette - normative documents published in the Official Gazette Part IV.	Lotus Domino	Monitorul Oficial	Lotus Domino Application	Interoperability
MONINV	MONINV is a tracking system of payments each month on investments, made by DGIT: • Contains information about authorizing payments every month since the beginning of the year monitored and the amount that remains to be funded to the completion of the investment • The application is in operation since 01.01.2009 • The main role of this application is that there must be a similar form under which the authorizer to report, and the MFP to centralize the results				Out of scope
MONPERS	MONPERS application addresses the principal credit instructors, DGTI, ACIS, DG Budget programming, D. G. Budgetary Policy, Directorate of Treasury and Public Debt. The application allows uploading data, updating and annexes listing	Oracle		Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
MONS1001	The application stores information relating to declaration S1001. The application can be used by members of a group, depending on the interests and rights of access granted.	Lotus Domino	Monitorizare S1001	Lotus Domino Application	RMS
MUTDOSAR	The application Mutdosar aims tracking and prevention of AFP delays in both fiscal files received as well as those transferred. Data monitoring and issuance of reports has been made so far, in March-April and October-November 2010. This app has been delivered in the territory for distribution in each county DGFP AFP, PDF takeover application data transfers between AFPs tax files. Application PDF (Adobe) with complete data is transmitted to AFP DGIT by e-mail, where are centralized, data is processed Oracle Application Server and issue the required reports.				DROP
NOMEN	General lists / catalogs / nomenclatures	Oracle 11g	ORACENTR.	Oracle RAC 11.2.0.3 -	RMS

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
NOMEN_FORE XEBUG	It represents an extension of the general nomenclature (NOMEN) - Managing nomenclatures for BUDGET ACTIVITY / TREASURY FOREXEBUG	Oracle 11g	mfol.dgti.ro ORACENTR.mfol.dgti.ro	ORACENTR Oracle RAC 11.2.0.4 - ORACENTR	Interoperability
OMF	Orders Archive of Finance Minister issued after 28.12.2000, but only until the end of 2005, when it went into production a new application. The documents are grouped by the date of exit from the MFP to publication.				Out of scope
ONIX	The application is a informatic system for managing the personnel and Human Resources	Oracle 11g	ORACENTR.mfol.dgti.ro	Oracle RAC 11.2.0.3 - ORACENTR	Interoperability
OPFV	Application for assisted processing, validation and printing of payment orders / payment should sheet	DB2	N/A	Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
OPTT	Application for assisted processing, validation and listing individual payment orders	DB2	N/A	Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
ORDINE-MFP-ANAF	MFP-ANAF Orders	Lotus Domino	ORDINE-MFP-ANAF	Lotus Domino Application	Retain
PATRIM	System for monitoring the assets.	Oracle		Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
PHOENIX – SI	PHOENIX IT system addresses Services / departments of NAFA, AJFPs, AFP sectors of Bucharest, Bucharest AFP medium taxpayers who carries the legal entities tax audit. The main function of this system is loading, query, centralization and listing information on the results of control documents for legal persons, the issuance of the decision to impose according with the additional tax obligations established by the tax inspection and issuance of the decision according with the unmodified tax base, according to order no . 109 of 27.07.2004 and 972 / 13.06.2006 (as amended and supplemented). Provides automatic calculation scripts performance indicators of tax audit activity. Provides data queried by other applications (decisions regarding unchanging the taxation base for SERADN system, informatic system DECIMP - web version - tax audit opinions issued for the shares open through the issuance of service order).	Oracle 11g	ORACENTR.mfol.dgti.ro	Oracle RAC 11.2.0.3 - ORACENTR	RMS
PLA – SI	PLA computer system addresses to Services / departments of NAFA, DGFPs that carries the corporate tax audit and corporate tax audit activity from the county / regional Directions for Excise and Customs. The main functions of this system is loading, query, centralization and listing information on the planning and implementation of actions in fiscal inspection according to OPANAF 2225/2007. It was redesigned in web technology and integrated with the informatic system Phoenix.	Oracle 11g	ORACENTR.mfol.dgti.ro	Oracle RAC 11.2.0.3 – ORACENTR	RMS
PresaMFP	REVISTA PRESEI MFP DataBase stores news articles related to the activity	Lotus	Revista preseii MFP	Lotus Domino application	Retain

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
	of Ministry of Finance.	Domino			
PRESTAJ	IT Application monitors payment of social benefits, in accordance with Joint Order of MFP and MMFPS, nr.1849 / 12.06.2008	Microsoft Visual Fox Pro 6.0, Data Transmission from one level to another is done electronically through LotusNotes (Lotus Domino) after their validation at the Treasury counter	la nivel central PRESTMIN	Visual Fox Pro, and TRANSFER	Out of scope
PREV - SI	Prevention Control - tracking the activity of delegated controllers (Application for Preventive Control Assistance)	Oracle		Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
ProceduriANAF	PROCEDURi ANAF is a system where ANAF specific procedures are managed	Lotus Domino	Proceduri ANAF	Lotus Domino Application	Retain
ProceduriMFP	PROCEDURi MFP is a system where MFP specific procedures are managed	Lotus Domino	Proceduri MFP	Lotus Domino Application	Out of scope
RActivate	The application is a management system of monthly reports of all Directors of NAFA, ANV and GF, as well as ratings given by approved directions of these units.	Lotus Domino	Rapoarte de activitate	Lotus Domino application	RETAIN
RAMBNETP	The objective of the application is the implementation of the procedure for settlement of refund claims filed by taxable persons not registered for VAT purposes in Romania, established outside the Community.	Oracle 8i	baze de date locale , schema RAMBNETP	Application deployed WebSphere Portal, WebSphere Application Server	RMS
RAPINF	Manages information reports about the achievement of indicators related to work performed by DGRFPs.	Lotus Domino	Rapoarte de Informare	Lotus Domino application	Interoperability
RAPOARTE	Budget execution related ANAF reports	Oracle 10g 10.2.0.5.0	TRZP	Application deployed WebSphere Portal, WebSphere Application Server	N/A
RCNG-PF	The Register of individual taxpayers	Oracle 11g	Schemele IVG_RC, CONTRIBPF, RCNG - Oracle RAC 11g (11.2.0.4)	rcng@oracentr-oltp	RMS
RCNG-PJ	The Register of legal entities	Oracle 11g	Schemele CODFISC, CODFISC_PROD,	rcng@oracentr-oltp	RMS

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
			LOTURI - Oracle RAC 11g (11.2.0.4)		
REGDAT	IT application that manages public debt register in electronic format	Oracle	REGDAT, baza de date Visual Fox 6.0	Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
REGSEDIU (REGADRESE)	The application represents the register of requests of certificate headquarters of a new founded firm.	Oracle 8i	baze de date locale , schema REGSEDIU	Application deployed WebSphere Portal, WebSphere Application Server	RMS
Regtaxe	Register of fiscal and non fiscal duties	Oracle 11g	dwrac	dwrac	Interoperability
RESTANTE (RESTANTE FISCALE)	Management of debtors to the state consolidated budget.	Oracle 8i	RESTANTE @ Oracle 10.2.0.1 - ORCB (CM)	Application deployed WebSphere Portal, WebSphere Application Server	RMS
S1001	S1001 - Report on economic and financial indicators under OMFP no. 41 / 14.1.2014. S1001 form can be downloaded from the website at https://static.anaf.ro/static/10/Anaf/Declaratii_R/1001.HTML then transmitted and processed through the DeDoc transmission system of statements.	Benefits from DeDoc System Infrastructure		Application deployed WebSphere Portal, WebSphere Application Server	RMS
SACF	The information system of administration of tax receivables. Outstanding reporting.				RMS
SACF-Form 01-04 Monitorizare contribuabili	The information system of administration of tax receivables: taxpayers lists, inspectors administration, printing forms.	Oracle 8i	Local data bases, SACF db schema	Application deployed WebSphere Portal, WebSphere Application Server	RMS
SACF-Rapoarte colectare	The information system of administration of tax receivables. Collection reports	Oracle 8i	baze de date locale , schema SACF- Oracle 8	Application deployed WebSphere Portal, WebSphere Application Server	RMS
SACF-Raportare Arierate	The information system of administration of tax receivables. Arrears reports	Oracle 8i	Local data bases, SACF db schema	Application deployed WebSphere Portal, WebSphere Application Server	RMS
SACF-Restanțe raportare	The information system of administration of tax receivables. Debts reports	Oracle 8i	Local data bases, SACF db schema	Application deployed WebSphere Portal, WebSphere Application Server	RMS
SAIVEN	Management System Income Tax for individuals	Oracle 11g	Oracle RAC 11g (11.2.0.4), Schema MILIESCU, ADMCENTRAL	saiven@oracentr-oltp.It is not a web application / portlet / web service installed on WebSphere Portal and WebSphere Application Servers	RMS
SCCFI	SCCFI Projects	Lotus Domino	Proiecte SCCFI	It is not a web application / portlet / web service installed on WebSphere Portal and WebSphere Application Servers. It is a Domino Application. It is a Domino	Out of scope

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
				Application.BUC32A/SERVER/MFINANTE	
SERADA	The application is a Managing Risk Assessment system at Request Administration for refund of excise duty. For each request for refund of excise duty should be established a degree of risk: low, medium, high, according to the law (420/2007 OMPF. All information necessary to illustrate the solution of a request to refund the excise can be found in BD SERADA.	Oracle 8i	baze de date locale , schema RAMBURS- Oracle	Application deployed WebSphere Portal, WebSphere Application Server	RMS
SERADN	Risk Assessment System Administration Negative Returns with reimbursement option. For each negative return of VAT with negative amounts, with reimbursement option (DNOR) is established a degree of risk: low, medium, high, according to the law (OMPF 263/2010); on standard negative individual (SIN), semester calculated until 2010 and quarterly since 2010, in the case of small taxpayers. For taxpayers large, medium and exporters with special scheme approved, the DNOR analysis is based on the papers. All information needed to illustrate solving a DNOR can be found in BD SERADN: compensation / refund notes, tax decisions, delaying the settlement terms, etc.	Oracle 8i	baze de date locale , schema RAMBURS - Oracle	Application deployed WebSphere Portal, WebSphere Application Server	RMS
SIAC	IT system managing administration of tax receivables	Oracle 8i	Local data bases, SACF db schema	Application deployed WebSphere Portal, WebSphere Application Server	RMS
SIAD	Informatic system of management administrative documents: docket post, car documents, etc.	Oracle	SIAD@SAPP4	Application deployed WebSphere Portal, WebSphere Application Server	RMS
SIARC	Manage requests for assistance in recovery received or transmitted from / to the competent authorities of other EU Member States	Oracle 11g	schema RECUP	Oracle RAC 11.2.0.4 - ORACENTR	RMS
SIDOC	Documents Registration and Tracking System at the General Registry and secretariats level - MFP and ANAF central level. The system is based on the current organizational structure and registration numbers, internal numbers in the ranges allocated	Lotus Domino	SIDOC	Este o aplicatie Domino. BUC33A/SERVER/MFINANTE	RMS
SITFIN_NG	SITFIN_NG application - Develop financial statements for each program component budget. The IT system has been designed to process payments made	Oracle		Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
SOLCON	The application provides a way to record information on complaints filed and decisions related solving the complaints Appeals may be filed by large taxpayers, may be directed against the acts issued by the tax authorities of NAFA body, may challenge the customs debt and excise, VAT and income tax on non-resident, income tax, social contributions, grants and subsidies, tax facilities, etc.	Lotus Domino	Soluționare Contestații	Lotus Domino application	RMS

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
	The information stored can be viewed grouped in several ways: grouped by subject or grouped according to the type of act. It is possible to group information by county where the complaint was filed, or depending on body found.				
SPIN	Evidence and calculation of salary rights granted in the MFP and ANAF	Oracle 11g	ORACENTR. mfol.dgti.ro	Oracle RAC 11.2.0.3 - ORACENTR	Retain
STAR	Public Debt Management	Oracle 11g	STARLIVE, STARTEST; baza de date Oracle 11g	Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
STATEF186	Follow STATEF186-execution of the state of functions of public institutions	Oracle		Application deployed WebSphere Portal, WebSphere Application Server	Out of scope
STRUCONTAB _ACP (Contabstru)	Accounting of post-accession funds (accounting for the Structural Funds Managing Authority and for Certification and Payment Authority)	Oracle 8i	SP 01	SP 01	Out of scope
SWIFT	Interbank settlement system through SWIFT and TRANSFOND	Oracle	buc-oracle	Application deployed WebSphere Portal, WebSphere Application Server	Interoperability
TAXA_AUTO	IT System for applications, calculate and refund of automotive special tax , pollution tax , pollutant emissions tax, environmental stamp.	Oracle 11g	TAXA_AUTO	Oracle RAC 11g (11.2.0.4)	RMS
TAXA_AUTO Restituire	Refund of Automotive Tax - Environmental Stamp	Oracle 11g	TAXA_AUTO	Oracle RAC 11g (11.2.0.4)	RMS
TAXA_AUTO- POLUTION					RMS
TAXEDIV	Management of taxes collected in cash collection points located in treasury operative units within DGFP	Oracle 8i, Oracle 8.05	TAXEDIV	Application deployed WebSphere Portal, WebSphere Application Server	Interoperability
TELEFONIE MOBILA	Subsystem for calculating deductions for personal telephone subscriptions	Fox	N/A	aplicatie FOX	Retain
TEMADOC	Information about ongoing projects	Lotus Domino	TEMADOC	Lotus Domino application	Out of scope
TEMADOC_2	Information of procedures, methodologies type	Lotus Domino	TEMADOC_2	Lotus Domino application	Out of scope
TRAFIC_CONT ROL	Informatic system for gathering information on carriage made by economic agents in the intra-community acquisitions field.	Oracle 11g	MS-SQL Server, DWRAC – Oracle RAC 11g (11.2.0.3)	traffic_control	Out of scope
TRANSFER	Transfer of information between levels of MFP structures	Oracle 8i(CENTRA L) SI 8.0.5 TERITORIU	SAPP 4(DIN CENTRAL IN TERITORIU), SO 01(updates from Nomenclatoare and Codfisc)	SAPP 4(DIN CENTRAL IN TERITORIU), SO 01(updates from Nomenclatoare and Codfisc)	DROP
TREZCEN	accounting management operations in Central Treasury	Visual FoxPro 6.0	TREZCEN	Application deployed WebSphere Portal, WebSphere	Out of scope

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
TREZOR	Buyouts OPT, payment should barcode sheets, collected daily errands, taking control, confirmation documents, taking monthly fees, updating and various operations, analytical accounts nomenclature, calculation and distribution IVG share, calculation and takeover interest	Oracle 8i	TREZOR	Application Server Application deployed WebSphere Portal, WebSphere Application Server	Interoperability
TRIDENT	"Application for management of assessment documents of D088 statement (Statement on own responsibility to assess the intention and ability to conduct economic operations involving the actions in the VAT field. "	Oracle 11g	ORACENTR_P – Oracle RAC 11.2.0.4	trident	RMS
TRZCENTT	Evidence of specific accounting operations in territorial units of the state treasury - BTS and BS-MFP AG	Visual FoxPro 6.0	TRZCENTT		Out of scope
UCASMFC	Introducing, listing processing of preventive financial control data and financial management; - The creation, monitoring and archiving internal documents CHUFMCS, developed under control activity; - Storage and processing			Oracle RAC 11.2.0.4 - ORACENTR	Out of scope
UCVAP	Information system for management of MFP activity - Unit for Coordination and Verification of Public Procurement	Oracle 11g	ORACENTR.mfol.dgti.ro	Oracle RAC 11.2.0.3 - ORACENTR	Out of scope
UTILITAR	Transfer Mail attachments to the counties. The main users: DGIT staff and local administrators of the Oracle application. The database is the mail-in type.	Lotus Domino	Transfer Mail catre Judete	Lotus Domino application	DROP
VATRefund	EU VAT refund.	Oracle 10g	(SID=VATREFUND)	(HOST=10.254.20.76) (PORT=1521)	RMS
VECTOR (Vector fiscal)	The application represents the tax vector of corporate taxpayers and other entities.	Oracle 8i	baze de date locale , schema VECTOR	Application deployed WebSphere Portal, WebSphere Application Server	RMS
Verif088	Information check-ups from 088 Return	Oracle 11g	schemele CODFISC, VECTOR_CENTRAL, DEC_VIEW, ETC	Oracle RAC 11g (11.2.0.3), Oracle RAC 11g (11.2.0.4)	RMS
VIES	VIES – VAT Information Exchange System	Oracle	CLO (VIES_DB)	Application deployed WebSphere Portal, WebSphere Application Server	Interoperability
VoeS	VoeS – VAT on e-Services	Oracle		Application deployed WebSphere Portal, WebSphere Application Server	Interoperability
WEB_ANTREP	Warehouse keeping publishing		AVERI	Web Application on IBM WAS	Out of scope
WEB_BILANT	Optimized display of balance data		CODFISC	Web application on IBM WAS	Interoperability
WEB_BUGET	Budget Website		BUGET	Web application on IBM WAS	Out of scope
WEB_CAP	Public Procurement Control			Web application on IBM WAS	Out of scope
WEB_CODFISC	Displaying fiscal data on the MFP site		CODFISC	Web application on IBM WAS	RMS
WEB_PETITII-MFP	Submitting petitions on MFP Website		SITEMF	Web application on IBM WAS	Out of scope
WEB_PUBNOM EN	Publishing of nomenclatures		PUBLINOMEN	Web application on IBM WAS	RMS
WEBAFISBUNP	Selling property owned by the state			DB2 - driver type: 4, database	RMS

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
RIVATE				name: licita, server name: idb1 port: 60300	
WEBAFISBUNS ECHESTRATE	Selling of seized goods			DB2 - driver type: 4, database name: licita, server name: idb1 port: 60300	RMS
WEBAFISSEDIU	Application for displaying tax office units			Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBAGSPV	Agent for individuals Users activation in SPV			Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBANRP	Application for securities compensation payment ANRP		DESPAGUB	Web application on IBM WAS	Out of scope
WEBANUNTAC HIZITIE	Announcements for Procurement of goods and services			DB2 - driver type: 4, database name: licita, server name: idb1 port: 60300	Retain
WEBANUNTAC TEFISCALE	Notifications for fiscal administrative acts			DB2 - driver type: 4, database name: licita, server name: idb1 port: 60300	RMS
WEBAPROBAS PV	SPV Users Approval				RMS
WEBAUDIT	Auditors Register based on HG 1259/2012		AUDIT	Web application on JBOSS	Out of scope
WEBBILANT-AG	Balances - Update Agent				Interoperability
WEBBSC	Balanced Scorecards – Dashboard		TABBSC	Aplicație web aflată pe server JBOSS persoana de contact Dorina Andrei	Interoperability
WEBBUGETUP DATE	Displaying information on Budget Website		BUGET	Web application on IBM WAS	Interoperability
WEBCASEMARCAT	Cash Register authorizations Register		casedemarc	Web application on JBOSS	Interoperability
WEBCAUTARE	Search Engine Application			DB2 - driver type: 4, database name: licita, server name: idb1 port: 60300	Interoperability
WEBCAZIERFI SCAL	Fiscal Record Transmission			Oracle RAC 11.2.0.4 - ORACENTR	Interoperability
WEBCERTSPV	Subscribe and Edit User Profile and digital certificate owner to Virtual Private space			Oracle 10.2.0.1 - ORCB (CM)	Interoperability
WEBCOMUNICAREARB	ARB Communications				Interoperability
WEBCONCURSURI	Competitions / Raffles			DB2 - driver type: 4, database name: licita, server name: idb1 port: 60300	RMS
WEBDECL	Filling in legal statements	DB2		No longer available, it was replaced	RMS
WEBDECONT	Rezolving expense account	Oracle 10g		Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBDECUNCA F-agent afisare	Display NAFA statements application			Web application on IBM WAS	RMS

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
WEBDECUNCR EC-agent recipisa	Generation of check NAFA statements application		Dec_Declaratii	Web application on IBM WAS	RMS
WEBDECUNCU P-agent upload	Submission of NAFA statements application		Dec_Declaratii	Web application on IBM WAS	RMS
WEBDECUPLO AD	Transmission of on-line electronic returns	Oracle 10g		Oracle RAC 10.2.0.4 - MQDEC (DEDOC)	RMS
WEBDOCSECU RITATE	Security Documents				RMS
WEBEDITSPV	SPV Users Profile Edit			Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBENERGIE	List of taxpayers who filed D089 on their own.	Oracle 10g		Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBEVIDAVIZ E	Evidence of legal opinions		aviz	Web application on JBOSS	RMS
WEBEVIDPRO C	Register of MFP Processes		procese	Web applications on server JBOSS	RMS
WEBEXTRASE	Web Service for transmission of excerpts by Treasuries			Oracle RAC 11.2.0.3 - DWRAC	RMS
WEBFMASIST	e-mail Assistance			Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBFMSESI ZARI	Form for complaints			Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBGENRI	Inventory numbers generator			Web applications on JBOSS server	RETAIN
WEBINACTIV_ REACTIV	Taxpayers registry active / inactive	Oracle 10g		Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBINREGAD MINFOREXE	FOREXEBUG system administrator enrolments			Oracle RAC 11.2.0.3 - DWRAC	RMS
WEBINREGAD MINTERTEINS TIT (primarii, banci, ...)	PATRIMVEN system administrator enrolments				RMS
WEBINREGD11 2PF	Users Registration for returns submitting - individuals	Oracle 10g		Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBINREGD11 2PJ	Users Registration for returns submitting - companies	Oracle 10g		Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBINREGD11 2Reprezentant	Tax representative registration	Oracle 10g		Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBINREGSPV	Registration for individuals users in SPV: Register users, users Lost SPV password , SPV credentials Recovery, Change SPV users email	Oracle 10g		Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBINREGUTI LIZTERTEINST IT	Users Registration for PATRIMVEN and ARB systems				RMS
WEBIST318	History for 318, 319 returns	Oracle 10g		Oracle RAC 10.2.0.3 - ORAHUB	RMS
WEBISTONRC	History for ONRC associates / shareholders			Client webservice, uses webservice ONRC, Oracle data base	RMS

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
WEBLISTAAN GAJATI	Employee list				RMS
WEBLTONRC	ONRC batch transmission	Oracle 11g		Oracle RAC 11.2.0.4 - ORACENTR	RMS
WEBMDX	Massive data exchange with Public Institutions			cm extranet	RMS
WEBMON	Site monitorization		monitor	Web application on JBOSS	RMS
WEB-Moodle	Development and sustain courses on e-learning Moodle platform		Moodle	Linux, proprietary technology Moodle	Retain
WEBNOTIF	Notifications	Oracle 11g		Oracle RAC 11.2.0.3 - DWRAC	RMS
WEBNOUTATI	Display of news on ANAF internet portal				RMS
WEBNREVIDE NTA	Generation of payment evidence number under ANAF Order 1870/2012				RMS
WEBPATRIM	Public institutions assets publishing on MFP website		PATRIM	Web application on IBM WAS	RMS
WEBPERISABILE	Capitalization of perishable goods			Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBPUBL	Publish portal documents	DB2		DB2 - driver type: 4, database name: licita, server name: idbl port: 60300	RMS
WEBPUBMFP	MFP Website publishing			Web application on IBM WAS	Out of scope
WEBRAP	Activity report application			Web application on IBM WAS	Out of scope
WEBRAPOART EPATRIMVEN	Displaying reports for PATRIMVEN system, views for building sites, Contributions, lands, vehicles, Banks			Oracle RAC 11.2.0.3 - DWRAC	Interoperability
WEBRAPSPV	Reports for Virtual Private space approvals			Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBREINNOIRE	Qualified certificates renewal			Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBREstantE	Past due obligations to the budgets	Oracle 10g		Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBRESURSE	Resource loading application for ANAF internet portal			DB2 - driver type: 4, database name: licita, server name: idbl port: 60300	RMS
WEBRGpITVA	Register for taxable persons registered for VAT purposes			Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBRGpITVAI NCASARE	Register of taxable persons applying VAT on collection system			Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBRobotD112	Monitoring submission of online statements		Dec_Declaratii	Web application on IBM WAS	RMS
WEBRSSMFP	RSS Feed application for MFP website		SITEMF	Web application on IBM WAS	RMS
WEBSCHIMBARB	ANAF-ARB Information Exchange Application				RMS
WEBSITEMFP	MFP Website		SITEMF	Aplication deployed on WAS server	Out of scope
WEBSITEUPDATE	Website information publishing application		SITEMF	Web application on IBM WAS	Out of scope
WEBSMS	Data access via SMS at 1300 number	Oracle 10g		Oracle 10.2.0.1 - ORCB (CM)	RMS
WEBSTARED11	Returns state viewing	Oracle 10g		Oracle RAC 10.2.0.4 - MQDEC	RMS

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
2				(DEDOC)	
WEBSTATICHT MLRENDER	Display information on ANAF internet portal				RMS
WEBSWISS	Site Swiss-Contribution		SWISS	Web application on IBM WAS	Out of scope
WEBSWISSUP DATE	Publish information on the Swiss-Contribution website		SWISS	Web application on IBM WAS	Out of scope
WEBTaxe	Fiscal and non fiscal duties register		TAXE	Web application on IBM WAS	Interoperability
WEBTHEMES	Applications for themes customization related to the Internet portal, Intranet and Extranet (skins, banners, horizontal menu, vertical menu)			Nu foloseste sursa de date	DROP
WEBTRAFIC	Application for tax codes querying		CODFISC	Web application on IBM WAS	RMS
WEBTREZOR	Reports for Treasury excerpts	Oracle 11g		Oracle RAC 11.2.0.3 - DWRAC	Interoperability
WEBTVAUe	Submitting declarations for VAT repayment from EU	Oracle 10g		Oracle RAC 10.2.0.3 - ORAHUB	RMS
WEB-UCASMFC	Central Harmonization Unit application of Financial Management and Control System		UCASMFC		Out of scope
WEBVIZBIL	Show balances attachments	Oracle 10g		Oracle RAC 10.2.0.4 - MQDEC (DEDOC)	RMS
WEBVOES	Web application to access VOES application using MFP site.				Interoperability
WEBWSTAM	web service for registering users in TAM				RMS
WEBZIARISTI	Journalists accredited by the MFP		SITEMF	Web application on IBM WAS	Out of scope
DWCNPAS	Loading data provided on CD by CNPAS into the central database in Oracle 10g. Information processing CNPAS in conjunction with the ANAF (based on nominal returns related Annexes A1.2 highlighted in art. 6 of the L19 / 2000) to obtain lists / special records provided in order ANAF President 94/2009. Making reports on the lists / Special records set in order and submission to the Department of Tax Information.				RMS
PATRIMVEN	It contains documents related to PATRIM application deployment. The application can be used by members of a group, depending on the interests and rights of access granted. Beneficiaries Control Department, Legal Department, any individual or company				Interoperability
PEAG	The application receives payment orders (from agencies pay) in electronic format and records them in Treasury accounts. Sending payment orders electronically streamlines work with the agencies they pay a huge number of orders in certain periods.				Out of scope
PresaANAF	NAFA Press Disclosures DEZVALUIRI DataBase ANAF stores PRESS news articles related to the work of Ministry of Finance and ANAF. It can be used by members of a group, depending on the interests and rights of access granted. Access is public MFP and ANAF staff and view information from the base can be done through the browser. The base is located on a central server, access to it is possible for users who have a Lotus-desktop client installed on their computer, connection to network MFP and access rights granted by the manager (administrator) basis. Access level can be: Author, Reader, Manager. "				Retain
PRIME	"Based on data classification and current month presence, it calculates				Retain

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
	employee bonuses of ANAF (advance, CO, CM, bonuses, incentives, liquidation, other payments). Made in DOS FoxPro language. It is in operation and approximately 35 external customers (ie the Prime Minister, the Ombudsman, the European Institute of Romania, etc) Structures uses SI: Budget and Accounting Departments of Homeland Financial Services Accounting The redesigned PHARE2005 - SPIN "				
SALARII FOX	"Based on data classification and current month presence, calculates the wage (advance, CO, CM, bonuses, incentives, liquidation, other payments). Made in DOS FoxPro language. It is in operation and approximately 35 external customers (ie the Prime Minister, the Ombudsman, the European Institute of Romania, etc) Structures uses SI: Budget and Accounting Departments of Homeland Financial Services Accounting The redesigned PHARE2005 - SPIN "				DROP
SEP	Protection of computing equipment (servers and workstations) against computer viruses and malicious software				RMS
STAFCT	"STAFCT application is a component of the information system BUGETNG_V1. During a budget year STAFCT component interact with STAREC budget component of the application BUGETNG_V1 and STAMOD component of the application BUGETNG_V3. The system addresses the principal loan, DGIT DG Budget planning, budget policy DG of MFP. The application runs on central servers MFP, providing virtual private data network MFP possibility of direct accessing of information by extranet and intranet users. Each OPC from central government has access to the computer system, and based on assigned roles can perform data acquisition operations, data verification, editing work situations, to develop initial annual budget law. They established roles and internal users of the MFP. "				Out of scope
STAMOD	"The application STAMOD is part of the computer system BUGETNG_V3. During a budget year STAMOD component interact with STAFCT budget components of the application STAREC BUGETNG_V1 using specific tables common with BUGETNG_V1 application. STAMOD application addresses the principal loan, DGIT and D. G. Programming MFP budget. The application allows updating budgetary provisions approved for the current year, with changes occurring in the basis of ordinances, government decisions or laws other than the laws amending, aiming number of jobs or the related salary fund. By using this application the database which is needed to rectify the approved budget is updated, and constitutes the basis for next year's budget. "				Out of scope
STAMURI	STAMURI computer application addresses the principal loan, DGIT and D. G. Programming MFP budget. It allows updating the approved budgetary provisions of Annex 03 (with forms 06.17, 04) and 04 (with forms 03 04). These changes made in the basis of Ordinances or GD, target number of jobs or the related salary fund. By using this application the database which is needed to rectify the approved budget is updated, and constitutes the basis for next year's budget. Users, Beneficiaries:				Out of scope

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
	<p>The application has direct users of the services employees / departments within the scope (Budget and human resources service).</p> <p>Input / output volume:</p> <p>Primary data entry are:</p> <ul style="list-style-type: none"> - Documents "M" elaborated on the basis of normative acts of the principal loan completed, the number of positions and corresponding salary fund. <p>The output data are:</p> <ul style="list-style-type: none"> - Annexes specific number of positions and corresponding salary fund. - Situations for centralizing budgetary annexes 03 (with forms 06.17, 04) and 04 (with forms 03 04) the number of positions and corresponding salary fund. <p>Data volume: Depending on the period.</p>				
STAREC	<p>"STAREC application is a component of the information system BUGETNG_V1. During a budget year STAREC component interacts with STAFCT budget component of the application BUGETNG_V1 and STAMOD component of the application BUGETNG_V3. The system addresses the principal loan, DGIT DG Budget planning, budget policy DG of MFP. The application runs on central servers MFP, providing virtual private data network MFP possibility of direct accessing of information by extranet and intranet users. Each OPC from central government has access to the computer system, and based on assigned roles can perform data acquisition operations, data verification, editing work situations, to elaborate the law amending the initial budget. They established roles and internal users of the MFP. "</p>				Out of scope
Statef_L330	<p>"Analysis of economy salary fund after applying uniform pay law in the budget no. 330/2009. Collection of data on the salaries of staff employed in public institutions, at the CNP, on 31 December 2009 and 30 April 2010. Information for CNP refers to income structure, base salary and bonuses, grouped by acts that led to the granting of their previous salary under the laws L330 / 2009, according to the decisions of local councils or court orders. "</p>				Out of scope
STIM	<p>"Based on data classification and this month, calculates employee incentives of ANAF (advance, CO, CM, bonuses, incentives, liquidation, other payments). Made in DOS FoxPro language. It is in operation and approximately 35 external customers (ie the Prime Minister, the Ombudsman, the European Institute of Romania, etc) Structures uses SI: Budget and Accounting Departments of Homeland Financial Services Accounting. Redesign in PHARE2005 - SPIN "</p>				DROP
STRUCONTAB _ACIS_AM (Contabstru)	<p>Accounting for post-accession structural funds as a monitoring agency Structures uses SI:</p> <p>Budget and Accounting Departments of Homeland financial services accounting ACP CFCU, MEL MIRA, Min.Muncii, ACIS, Min. transport</p>				Out of scope
STRUCONTAB _ACIS_BEN (StructBen, ContabBen)	<p>Accounting for post-accession structural funds as beneficiary</p>				Out of scope
TB	<p>The app shows in real time the evolution of revenues to the state budget by the Treasury.</p>				Interoperability

App. CODE - Adopted	Description – EN	D.B.	Database Name	Datasource	RMS Assessment
NAME	DESCRIPTION				N/A
URMFMI	Data management on salary related expenses for state companies monitored by the IMF: collecting and transmitting data by companies, data centralization by the General Directorate of Legislation and State Assets Regulatory, drafting reports of DGIT on request				Out of scope
WEBDECLFIZICE	Individuals submitting returns				RMS
WEBINREGAD MINFOREXE	The enrollment of system administrators for FOREXEBUG				Interoperability
WEBINREGAD MINTERTEINS TIT (city halls, banks, ...)	Registration for system administrators for ARB and PATRIMVEN				Interoperability
WEBINREGUTILIZTERTEINST IT	Registers users for the systems PATRIMVEN and ARB				Interoperability
WEBJOCURI	Application publishing gambling information				RMS
WEB-MINIMIS	Deposit MINIMIS funding requests				RMS
MonitorSP	Monitors collection	Oracle 10g	centralized	Web application on IBM WAS	RMS
Certificate_rezidenta	Informations about the non-resident fiscal entities	Oracle 10g	centralized	Web application on IBM WAS	RMS
Sanct_int	Intenational sactions	Oracle 10g	centralized	Web application on IBM WAS	Retained

Legend:

RMS	Expected to be replaced by the Revenue Management System (RMS)
Out of scope	This application is out of scope for the implementation of the RMS
Interoperability	Interoperability is needed with this applications, for various reasons (e.g. interface with the Tax payer Register, or the different nomenclatures, etc.)
RETAIN	This application will be retained as it is, not in scope for the implementation of the RMS, no expected interoperability or interfacing

External systems and interfaces

No.	Name of the data exchange partner (institution)	Short name of institution	Data Exchange Format
1	National Agency for Payments and Social Inspection	ANPIS	Oracle .DMP files
2	Romanian Naval Authority	ANR	Oracle .DMP files
3	Administration of the State Domains	ADS	MS Excel files (.XLS)
4	Environment Fund Administration	AFM	.PDF files, in .ZIP archives
5	Funding Agency for Rural Investment	AFIR	<N/A> currently under implementation
6	Romanian Agency for Digital Agenda	AADR	<N/A> currently under implementation
7	Agency for Payments and Intervention in Agriculture	APIA	Variable length ASCII files with separators and limiters (.CSV) + Extended markup language files (.xml)
8	National Agency for Cadastre and Land Registration	ANCPI	Variable length ASCII files with separators and limiters (.CSV) + Extended markup language files (.xml)
9	National Integrity Agency	ANI	Variable length ASCII files with separators and limiters (.CSV) + Extended markup language files (.xml)
10	National Agency for Employment	ANOFM	Archived Oracle .DMP files
11	Romanian Banks Association	ARB	.PDF files with attached .xml files
12	Romanian Civil Aeronautical Authority	AACR	Variable length ASCII files with separators and limiters (.CSV) + Extended markup language files (.xml)
13	Financial Supervisory Authority	ASF	1st year (2015): MS Excel .XLS files / After 1st

			year: Extended markup language files .xml
14	The National Sanitary Veterinary and Food Safety Authority	ANSVSA	Variable length ASCII files with separators and limiters (.CSV) + Extended markup language files (.xml)
15	The Authority for State Assets Recovery	AVAS	Variable length ASCII files with separators and limiters (.CSV) + Extended markup language files (.xml)
16	The National Bank of Romania	BNR	Variable length ASCII files with separators and limiters (.TXT)
17	Chamber of Commerce and Industry of Romania	CCIR	MS Excel files (.XLS) + .PDF files
18	Sectorial Pension Fund of Ministry of Defense	CPSM	Variable length ASCII files with separators and limiters (.TXT)
19	National Health Insurance House	CNAS	Oracle .DMP files
20	National House of Public Pensions	CNPP	Variable length ASCII files with separators and limiters (.TXT)
21	Health Insurance House of Defense, Public Order, National Security and Judicial Authority	OPSNAJ	Variable length ASCII files with separators and limiters (.CSV)
22	National Company of Motorways and National Roads in Romania	CNADR	MS Excel files (.XLS) + .PDF files
23	County Councils	CJ	Webservice
24	COMPETITION COUNCIL	CC	Webservice
25	National Broadcasting Council	CAN	Webservice
26	General Directorate for Intelligence and Internal Protection	DGIPI	Variable length ASCII files with separators and limiters (.CSV)
27	General Directorate of Fisheries	AMPOP	Variable length ASCII files with separators and limiters (.CSV)

28	National Institute of Research - Development in Informatics	ICI	E-Mail messages
29	National Institute of Statistics	INS	Variable length ASCII files with separators and limiters (.TXT)
30	State Inspectorate for Control in Road Transport	ISCTR	MS Excel files (.XLS) + .PDF files
31	MINISTRY OF INTERIOR	MAI	Oracle .DMP files
32	MAI - Directorate for Persons Record and Databases Management	DEPABD	ASCII .TXT Files
33	MAI - License and Vehicle Registration Department	DRPIV	Online Extranet Portal Access
34	MAI - Romanian Immigration Office	ORI	MS Excel .XLSX Files
35	M.M.F.P.S. - Work Inspection	IM	<i>Not decided yet</i>
36	Ministry for Information Society - Agricultural Register	MSI	Shareplex Database replication
37	Ministry of Agriculture and Rural Development	MADR	Log files, ASCII variable length .TXT Files, other formats as per the case
38	MAI - General Anticorruption Division	MAI – DGA	Log files, ASCII variable length .TXT Files, other formats as per the case
39	Ministry Of Justice	MJ	Log files, ASCII variable length .TXT Files, other formats as per the case
40	Ministry of Justice - National Trade Register Office	ONRC	ASCII .TXT Files- the data flow (.TXT) regarding the register data about the new companies / individuals (PFA) / etc. Web Service for the Insolvency Procedures Bulletin
41	Ministry of Labor, Family and Social Protection	MMFPS	Log files, ASCII variable length .TXT Files, other

			formats as per the case
42	Ministry for Information Society	MSI	Shareplex Database replication
43	Ministry of Public Prosecutor's Office - High Court of Cassation and Justice	MPPICCJ	Log files, ASCII variable length .TXT Files, other formats as per the case
44	Ministry of Transport - Romanian Road Authority	ARR	Variable length ASCII files with separators and limiters (.TXT)
45	Ministry of Transport and Infrastructure	MTI	Log files, ASCII variable length .TXT Files, other formats as per the case
46	NATIONAL OFFICE for Gambling	ONJN	Log files, ASCII variable length .TXT Files, other formats as per the case
47	National Office for Preventing and Combating Money Laundering	ONPCSB	Data Export: Oracle .DMP files, Shareplex database replication, Webservice
48	Romanian Copyright Office	ORDA	Log files, ASCII variable length .TXT Files, other formats as per the case
49	Romanian Patriarchate	PR	Log files, ASCII variable length .TXT Files, other formats as per the case
50	Special Telecommunications Service	STS	Data Export: Oracle .DMP files, Shareplex database replication, Webservice
51	Government Secretary General	SGG	<N/A> currently under implementation
52	National Union of Bailiffs	UNEJ	Variable length ASCII files with separators and limiters (.CSV)
53	Romanian Automotive Registry	RAR	Webservice
54	Romanian National Lottery Company	CNLR	<N/A> currently under implementation
55	Other tax administrations from countries which are part of the cooperation memorandum between tax authorities to automatic exchange of financial account information (Council Directive 2011/16/EU, Council	Other Competent Authorities for Tax	AEOI (Standard for Automatic Exchange of Financial Account Information in Tax Matters), which include automatic interfaces for data

	Directive 2014/107/EU and others related legislation)	Administration	exchange (3)
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Note:

- 1 All the data exchange protocols are bi-directional, with data and transmission control flows, automatic and manual transmission and recovery mode.
- 2 Information is dated: July 2015
- 3 More details about the data exchange protocols are available here: <http://www.oecd.org/ctp/exchange-of-tax-information/automatic-exchange-financial-account-information-common-reporting-standard.PDF> (data source: OECD). The automatic data exchange (AEOI) will be done via the Romanian AEOI system (currently under implementation)

Standard Forms

The following catalog the standard forms used by ANAF, the technology, and the references to instructions (as posted on-line at www.anaf.ro)

Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
100 – Tax Return regarding the fiscal obligations to the state budget, according to OPANAF 123/ 29.01.014, in force starting with 01/2014 – updated on 19.01.2015 100 - Declarație privind obligațiile de plată la bugetul de stat, conform OPANAF 123/ 29.01.2014 valabil începând cu 01/2014 - actualizat în data de 19.01.2015	soft A		Validation annex XSD Schema D100 Declaration submission guide Anexa validări Schema XSD Ghid de depunere a declarației D100
100 – Tax Return regarding the fiscal obligations to the state budget, according to OPANAD 3136/ 26.09.2013 – updated on 20.01.2014 100 - Declarație privind obligațiile de plată la bugetul de stat, conform OPANAF 3136/ 26.09.2013 - actualizat în 20.01.2014	soft A	soft J*	Validation annex XSD Schema D100 Declaration submission guide Anexa validări Schema XSD Ghid de depunere a declarației D100
100 – Tax Return regarding the fiscal obligations to the state budget, according to OPANAF 1135/ 30.07.2012 for year 2012 – updated on 28.12.2012 100 - Declarație privind obligațiile de plată la bugetul de stat, conform OPANAF 1135/ 30.07.2012 pentru an 2012 - actualizat în 28.12.2012	soft A		Validation annex XSD Schema D100 Declaration submission guide Anexa validări Schema XSD Ghid de depunere a declarației D100

Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
100 – Tax Return regarding the fiscal obligations to the state budget, according to OP ANAF 1932/2011, used starting with declaring tax liabilities for the month of November 2011 – updated on 12.01.2012 100 - Declarație privind obligațiile de plată la bugetul de stat, conform OP ANAF 1932/2011, utilizată începând cu declararea obligațiilor fiscale aferente lunii noiembrie 2011 - actualizat în 12.01.2012	soft A		Validation annex XSD Schema D100 Declaration submission guide Anexa validări Schema XSD Ghid de depunere a declarației D100

*software J is only for the tax payers which generate their own .xml file from their IT application software

*softul J se adresează doar contribuabililor care își generează fișierul xml din aplicațiile informatice proprii

Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
101 – Statement of income tax, according to OPANAF no. 4024/ 23.12.2014 (M.OF. no.2/05.01.2015) – in force starting with year 2014 – updated on 26.02.2015 101 - Declarație privind impozitul pe profit, conform OPANAF nr. 4024/ 23.12.2014 (M.OF. nr.2/ 05.01.2015) - valabil incepand cu anul 2014 - actualizat 26.02.2015	soft A	soft J*	Validation annex XSD Schema Anexa validări Schema XSD

Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
<p>101 – Statement of income tax, according to OPANAF no. 1950/2012 – updated on 24.01.2014 (update for legal entities which on 31.12 fulfills the condition of tax payers of microenterprise incomes cf. art. 112^2 alin.(3) from L. 571/2003)</p> <p>For the previous reporting periods of 2014, statement 101 can be downloaded from ANAF portal section of useful programs.</p> <p>101 - Declarație privind impozitul pe profit, conform OPANAF nr. 1950/2012 - actualizat în data de 24.01.2014 (actualizare pentru persoanele juridice care la 31.12 îndeplinesc condițiile de plătitor de impozit pe veniturile microintrep. cf. art. 112^2 alin.(3) din L. 571/2003)</p> <p>Pentru perioadele de raportare anterioare anului 2012, declarația 101 se poate descărca de pe portalul ANAF secțiunea programe utile și se pot depune numai la ghișeu.</p>	soft A	soft J*	<p>Validation annex XSD Schema</p> <p>Anexa validări Schema XSD</p>

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Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
104 – Statement on the distribution between associates of incomes and expenses, according to OPANAF no. 1950 from 13.12.2012 – updated on 27.01.2014 104 - Declarație privind distribuirea între asociați a veniturilor și cheltuielilor, conform OPANAF nr. 1950 din 13.12.2012 - actualizat în data de 27.01.2014	soft A	soft J*	Validation annex XSD Schema Anexa validări Schema XSD

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*softul J se adresează doar contribuabililor care își generează fișierul xml din aplicațiile informatice proprii

Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
106 – Informative statement regarding the dividends to shareholders, according to OPANAF 1292/ 20.05.2014; in force starting with 03.06.2014 – published on 04.06.2014 106 - Declarație informativă privind dividendele cuvenite acționarilor, conform OPANAF 1292/ 20.05.2014; valabil începând cu 03.06.2014 - publicat în data de 04.06.2014	soft A	soft J*	Validation annex XSD Schema Anexa validări Schema XSD

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Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
<p>112 – Tax Return regarding the fiscal obligations of social contributions, income tax and the nominal records of insured persons – according to Order of the Minister of Public Finance no. 1977/ 09.12.2013, Minister of Labor, Family, Social Protection and elderly persons, no. 2757/ 23.12.2013 and Minister of Health no. 1580/ 23.12.2013, in force starting with 01/2015 – updated on 03.03.2015</p> <p>112 - Declarația privind obligațiile de plată a contribuțiilor sociale, impozitului pe venit si evidența nominală a persoanelor asigurate - conform Ordinului comun al ministrului finanțelor publice nr.1977/ 09.12.2013, ministrului muncii, familiei, protecției sociale și persoanelor vârstnice nr.2757/ 23.12.2013 și al ministrului sănătății nr. 1580/ 23.12.2013, valabil începând cu 01/2015 - actualizat în data 03.03.2015</p>	soft A		<p>Validation annex XSD Schema</p> <p>Schema XSD Anexa validări</p>
<p>112 – Tax Return regarding the fiscal obligations of social contributions, income tax and the nominal records of insured persons – according to Order of the Minister of Public Finance no. 1977/ 09.12.2013, Minister of Labor, Family, Social Protection and elderly persons, no. 2757/ 23.12.2013 and Minister of Health no. 1580/ 23.12.2013, in force starting with 01/2014 – updated on 04.12.2014</p> <p>112 - Declarația privind obligațiile de plată a contribuțiilor sociale, impozitului pe venit si evidența nominală a persoanelor asigurate - conform Ordinului comun al ministrului finanțelor publice nr.1977/ 09.12.2013, ministrului muncii, familiei, protecției sociale si persoanelor vârstnice nr.2757/ 23.12.2013 și al ministrului sănătății nr. 1580/ 23.12.2013, valabil începând cu 01/2014 - actualizat in data 04.12.2014</p>	soft A	soft J*	<p>Validation annex XSD Schema For more info click AICI</p> <p>Schema XSD Anexa validări</p> <p>Pentru mai multe informații click AICI</p>
112 – Tax Return regarding the fiscal obligation of social contributions, income tax and the nominal records of insured persons – according to Order of the Minister of Public Finance, Minister of Labor, Family and Social	soft A		<p>Validation annex For more info click AICI</p>

Protection and Minister of Health no. 1045 – (available for year 2013) updated on 19.09.2013			Anexa validări Pentru mai multe informații click AICI
112 - Declarația privind obligațiile de plată a contribuțiilor sociale, impozitului pe venit si evidența nominală a persoanelor asigurate - conform Ordinului comun al ministrului finanțelor publice, ministrului muncii, familiei și protecției sociale și al ministrului sănătății nr. 1045 - (valabilă pentru anul 2013) actualizată în data de 19.09.2013			
112 – Tax Return regarding the fiscal obligations of social contributions, income tax and nominal records of insured persons – according to Order of Minister of Public Finance, Minister of Labor, Family and Social Protection and Minister of Health no. 1045 – (in force starting with January 2012) updated on 20.09.2012	soft A		For more info click AICI
112 - Declarația privind obligațiile de plată a contribuțiilor sociale, impozitului pe venit si evidența nominală a persoanelor asigurate - <i>conform Ordinului comun al ministrului finanțelor publice, ministrului muncii, familiei și protecției sociale și al ministrului sănătății nr. 1045</i> - (valabilă începând cu ianuarie 2012) actualizată în data de 20.09.2012			Pentru mai multe informații click AICI
112 – Tax Return regarding the fiscal obligations of social contributions, income tax and nominal records of insured persons – according to Government of Romania no. 1397/2010 – (in force stating with January 2011) updated on 30.11.2011	soft A		For more info click AICI
112 - Declarația privind obligațiile de plată a contribuțiilor sociale, impozitului pe venit si evidența nominală a persoanelor asigurate - <i>conform Hotărârii Guvernului României nr. 1397/2010</i> -(valabilă începând cu ianuarie 2011) actualizată în data de 30.11.2011			Pentru mai multe informații click AICI

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Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
120 – Statement regarding the excise, according to OPANAF no. 123/2014 – published on 06.03.2014 120 - Decont privind accizele, conform OPANAF nr. 123/2014 - publicat in data de 06.03.2014	soft A	soft J*	Validation annex XSD Schema Anexa validări Schema XSD
120 – Statement regarding the excises, according to OPANAF no. 1950/2012 – updated on 01.04.2013 For the previous reporting periods of 2013, statement 120 can be downloaded from ANAF portal section of useful programs and it can be submitted only at the counter. 120 - Decont privind accizele, conform OPANAF nr. 1950/2012 - actualizat în data de 01.04.2013 Pentru perioadele de raportare anterioare anului 2013, declarația 120 se poate descărca de pe portalul ANAF secțiunea programe utile și se pot depune numai la ghișeu.	soft A	soft J*	Validation annex XSD Schema Anexa validări Schema XSD

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Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation
	PDF	JAVA	/ Instrucțiuni/ Documentație
<p>130 – Tax Return regarding the oil from internal production, according to OPANAF no. 1950/2012 – updated on 24.01.2014</p> <p>For the previous reporting periods of 2013, statement 130 can be downloaded from ANAF portal section of useful programs and it can be submitted only at the counter.</p> <p>130 - DECONT PRIVIND IMPOZITUL LA ȚIȚEIUL DIN PRODUCȚIA INTERNĂ, conform OPANAF nr. 1950/2012 - actualizat în data de 24.01.2014</p> <p>Pentru perioadele de raportare anterioare anului 2013, declarația 130 se poate descărca de pe portalul ANAF secțiunea programe utile și se pot depune numai la ghișeu.</p>	soft A	soft J*	<p>Validation annex XSD Schema</p> <p>Anexa validări Schema XSD</p>

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*softul J se adresează doar contribuabililor care își generează fișierul xml din aplicațiile informatice proprii

Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
205 – Informative statement on withholding tax and realized incomes/loses, on income beneficiaries, according to ANAF Order 3883/2013 (starting with reporting year 2013) – updated on 20.02.2015 205 - Declarație informativă privind impozitul reținut la sursă și câștigurile/pierderile realizate, pe beneficiari de venit, conform Ordinului ANAF 3883/2013 (începând cu anul de raportare 2013) - actualizat în 20.02.2015	soft A	soft J*	Validation annex XSD Schema Anexa validări Schema XSD
205 – Informative statement on withholding tax and realized incomes/loses, on income beneficiaries, according to ANAF Order 1913/212 – (available for the reporting year 2012) updated on 09.04.2013 205 - Declarație informativă privind impozitul reținut la sursă și câștigurile/pierderile realizate, pe beneficiari de venit, conform Ordinului ANAF 1913/2012 -(valabil pentru an raportare 2012) actualizat în 09.04.2013	soft A	soft J*	Validation annex XSD Schema Anexa validări Schema XSD

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*softul J se adresează doar contribuabililor care își generează fișierul xml din aplicațiile informatice proprii

Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
300 – Value Added Tax Return according to OPANAF no. 1790/2012, used starting with declaring tax liabilities available starting with 01.01.2013 – updated on 24.01.2014 300 - Decont de taxă pe valoarea adăugată conform OPANAF nr. 1790/2012, utilizat începând cu declararea obligațiilor fiscale valabil de la data 01.01.2013 - actualizat în data de 24.01.2014	soft A	soft J*	Validation annex XSD Schema D300 Declaration submission guide Anexa validări Schema XSD Ghid de depunere a declarației D300
300 – Value Added Tax Return according to OPANAF no. 3665/22.12.2011, used starting with declaring tax liabilities available starting with 01.01.2012 – updated on 06.03.2012 300 - Decont de taxă pe valoarea adăugată conform OPANAF nr. 3665/22.12.2011, utilizat începând cu declararea obligațiilor fiscale valabil de la data 01.01.2012 - actualizat în data de 06.03.2012	soft A		Validation annex XSD Schema D300 Declaration submission guide Anexa validări Schema XSD Ghid de depunere a declarației D300
300 – Value Added Tax Return according to OPANAF no. 183/31.01.2011, used starting with declaring tax liabilities related to November 2011 – updated on 15.01.2012 300 - Decont de taxă pe valoarea adăugată conform OPANAF nr. 183/31.01.2011, utilizat începând cu declararea obligațiilor fiscale aferente lunii noiembrie 2011 - actualizat în data de 15.01.2012	soft A		Validation annex XSD Schema D300 Declaration submission guide Anexa validări Schema XSD Ghid de depunere a declarației D300

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Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
<p>301 – version 4 – Special Value Added Tax Return, according to OPANAF 75/2010 – for the reporting period starting with January 2013, updated on 04.03.2015</p> <p>For the previous reporting periods of year 2013, statement 301 can be downloaded from ANAF portal section of useful programs and it can be submitted only at the counter.</p> <p>301 - versiunea 4 - Decont special de taxa pe valoarea adăugată, conform OPANAF 75/2010 - pentru perioada de raportare începând cu ianuarie 2013, actualizat în data de 04.03.2015</p> <p>Pentru perioadele de raportare anterioare anului 2013, declarația 301 se poate descărca de pe portalul ANAF secțiunea programe utile și se pot depune numai ghișeu.</p>	soft A	soft J*	<p>Validation annex XSD Schema</p> <p>Anexa validări Schema XSD</p>

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Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
<p>390 – Review statement regarding intercommunity goods deliveries/acquisitions, according to OP ANAF no. 76/21.01.2010, used starting with declaring tax liabilities related to month December of 2011 – updated on 24.01.2014</p> <p>390 - Declarație recapitulativă privind livrările/achizițiile intracomunitare de bunuri, conform OP ANAF nr.76/21.01.2010, utilizat începând cu declararea obligațiilor fiscale aferente lunii decembrie 2011 - actualizat în data de 24.01.2014</p>	soft A	soft J*	<p>Validation annex XSD Schema D390 Declaration submission guide Legal Provisions for completing the 390 form</p> <p>Anexa validări Schema XSD Ghid de depunere a declarației D390 Prevederi legale de completare a formularului 390</p>

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*softul J se adresează doar contribuabililor care își generează fișierul xml din aplicațiile informatice proprii

Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
<p>390 – Informative statement regarding goods delivery and provision of services performed according to OPANAF no. 93/ 21.01.2014 – starting with the reporting year 2014 – updated on 23.02.2015</p> <p>For the previous reporting periods of year 2014, statement 392 can be downloaded from ANAF portal section of useful programs and it can be submitted only at the counter.</p> <p>392 - Declarație informativă privind livrările de bunuri și prestările de servicii efectuate conform OPANAF nr.93/ 21.01.2014 - începând cu anul de raportare 2014 - actualizat 23.02.2015</p> <p>Pentru perioadele de raportare anterioare anului 2014, declarația 392 se poate descărca de pe portalul ANAF secțiunea programe utile și se pot depune numai ghișeu.</p>	soft A	soft J*	<p>Validation annex XSD Schema</p> <p>Anexa validări Schema XSD</p>

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*softul J se adresează doar contribuabililor care își generează fișierul xml din aplicațiile informatice proprii

Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
<p>393 – Informative statement regarding incomes obtained from selling of international passenger road transport, leaving from Romania according to OPANAF no. 1081/ 07.02.2011 – starting with the reporting year 2014 – updated on 12.02.2015</p> <p>For the previous reporting periods of year 2014, statement 393 can be downloaded from ANAF portal section of useful programs and it can be submitted only at the counter.</p> <p>393 - Declarație informativă privind veniturile obținute din vânzarea de bilete pentru transportul rutier internațional de persoane, cu locul de plecare din România conform OPANAF nr.1081/ 07.02.2011 - începând cu anul de raportare 2014 - actualizat 12.02.2015</p> <p>Pentru perioadele de raportare anterioare anului 2014, declarația 393 se poate descărca de pe portalul ANAF secțiunea programe utile și se pot depune numai ghișeu.</p>	soft A	soft J*	<p>Validation annex XSD Schema</p> <p>Anexa validări Schema XSD</p>

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Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
<p>394 – Informative statement regarding delivery/supplies and acquisitions performed on national territory according to OPANAF 3806/2013 – used starting with declaring tax liabilities related to month December 2013 – updated on 19.03.2015</p> <p>394 Declarație informativă privind livrările/prestările și achizițiile efectuate pe teritoriul național conform OPANAF 3806/2013 - utilizat începând cu declararea obligațiilor fiscale aferente lunii decembrie 2013 - actualizat în 19.03.2015</p>	soft A	soft J*	<p>Validation annex XSD Schema D394 Declaration submission guide Legal provisions for completing the 394 form</p> <p>Anexa validări Schema XSD Ghid de depunere a declarației D394 Prevederi legale de completare a formularului 394</p>
<p>394 – Informative statement regarding delivery/supplies and acquisitions performed on national territory according to OPANAF 3596/2011 published in OM 927/28.12.2011 – used starting with declaring tax liabilities related to month January 2012 – updated on 28.10.2013</p> <p>394 Declarație informativă privind livrările/prestările și achizițiile efectuate pe teritoriul național conform OPANAF 3596/2011 publicat în MO 927/28.12.2011 - utilizat începând cu declararea obligațiilor fiscale aferente lunii ianuarie 2012 - actualizat în 28.10.2013</p>	soft A	soft J*	<p>Validation annex XSD Schema D394 Declaration submission guide Legal provisions for completing the 394 form</p> <p>Anexa validări Schema XSD Ghid de depunere a declarației D394 Prevederi legale de completare a formularului 394</p>
<p>399– Special tax return for VAT, according to the Fiscal Code, art. 152.4 align. (7) and 152.6 align. (6), for the period of time starting with April 2015 – published on 01.04.2015</p> <p>399 Declarație specială de TVA, conform Codului Fiscal, art.152.4 alin. (7) și 152.5 alin.(6), pentru perioada de raportare începând cu aprilie 2015 - publicat în 01.04.2015</p>	soft A actualizat în data de 09.04.2015	soft J* actualizat în data de 23.04.2015	<p>Anexa validări Schema XSD</p>

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Name of the form / Denumire formular	Support program / Programe asistență		Work instructions / Documentation / Instrucțiuni/ Documentație
	PDF	JAVA	
710 – Honed statement, according to OPANAF 123/ 29.01.2014 in force starting with 01/2014 – updated on 19.01.2015 710 - Declarație rectificativă, conform OPANAF 123/ 29.01.2014 valabil incepand cu 01/2014 - actualizat în data de 19.01.2015	soft A	soft J*	Validation annex XSD Schema D710 Declaration submission guide Anexa validări Schema XSD Ghid de depunere a declarației D710
710 – Honed statement, according to OPANAF 3136/ 26.09.2013 for year 2013 – updated on 04.10.2013 710 - Declarație rectificativă, conform OPANAF 3136/ 26.09.2013 pentru an 2013 - actualizat în data de 04.10.2013	soft A		Validation annex XSD Schema D710 Declaration submission guide Anexa validări Schema XSD Ghid de depunere a declarației D710
710 – Honed statement, according to OPANAF 1135/30.07.2012 – updated on 27.12.2012 710 - Declarație rectificativă, conform OPANAF 1135/30.07.2012 - actualizat în data de 27.12.2012	soft A		Validation annex XSD Schema D710 Declaration submission guide Anexa validări Schema XSD Ghid de depunere a declarației D710
710 – Honed statement, according to OPANAF 1932/2011, used starting with declaration of tax liabilities related to month November 2011 – updated on 30.11.2011	soft A		Validation annex XSD Schema D710 Declaration submission

710 - Declarație rectificativă, conform OPANAF 1932/2011, utilizată începând cu declararea obligațiilor fiscale aferente lunii noiembrie 2011 - actualizat în data de 30.11.2011			guide Anexa validări Schema XSD Ghid de depunere a declarației D710
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ANAF's Taxpayer Services Contact Center

Avaya Aura Contact Centre rel. 6.0

ANAF's Taxpayer Services Contact Center uses **SIP (Session Initiation Protocol)** along with standard **SOA** and **Web-services interfaces** to support connectivity and establish collaborative interaction sessions regardless of media type. Open Web services allow ANAF to integrate the contact center with its databases and business applications to provide Contact Centre Agents with real time and historical contextual information to improve the effectiveness of interactions with the taxpayers.

Avaya Communication Server 1000 Switch rel. 7.5

The private branch exchange (PBX) or switch provides a speech path for a voice contact between the source (usually a trunk) and the destination (a RAN - Recorded Trunk Announcement trunk, voice port, or agent). Voice paths are connections that carry speech (phone calls). They are configured as Terminal Numbers (TN) on the switch.

The Contact Center Manager Server communicates with the switch and the voice-processing system.

The server runs applications and instructs the switch to configure the speech paths necessary to connect calls to voice ports, agents, or RAN trunks, and to provide tone treatments (such as ring-back and busy) to voice contacts.

The server communicates with the switch over the Embedded Local Area Network (ELAN) subnet and the contact center subnet using the Application Module Link (AML) protocol.

Switch features

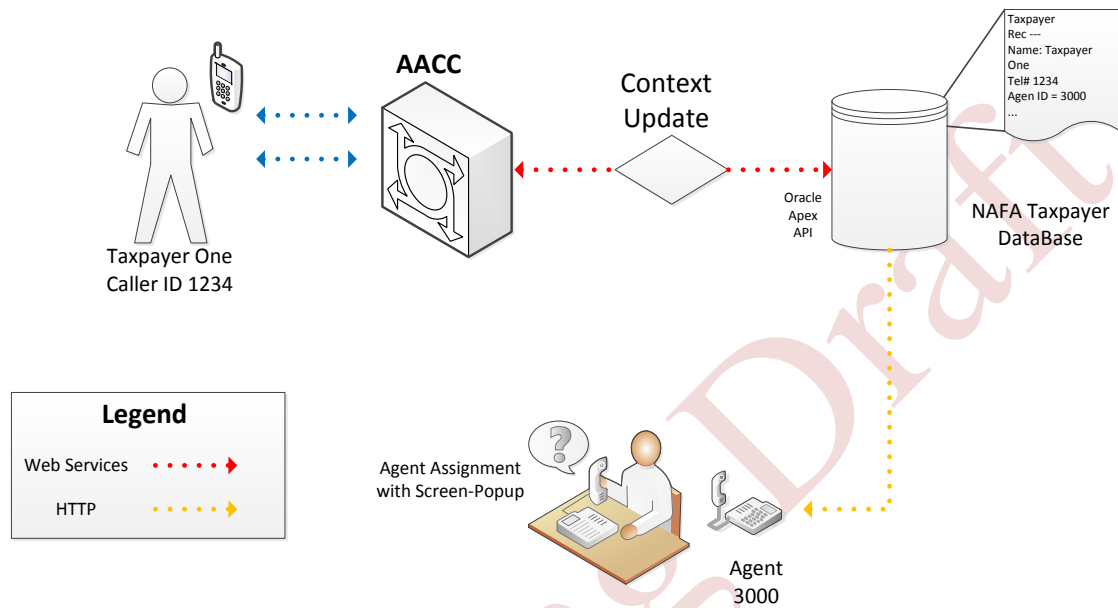
The Avaya Communication Server 1000 switch offers the following:

- Meridian Link Services (MLS)
- Avaya CallPilot
- Meridian Integrated Recorded Announcement (MIRAN).

Contact Center Multimedia Capability	ANAF Current Setup
Email (for Lotus Domino)	<ul style="list-style-type: none"> • 15 licenses available • Scripts, Skillsets, Agents must be configured
Web Communications	<ul style="list-style-type: none"> • 6 licenses available • Scripts, Skillsets, Agents must be configured • Agents websites must be integrated with AACC • Avaya offers an SDK for integration, but the integration must be performed by the agents
Outbound	<ul style="list-style-type: none"> • 6 licenses available • Campaigns, Agents must be configured
SMS Text	<ul style="list-style-type: none"> • An SMS gateway is required, to convert the SMS texts into E-mails to be received by AACC and further distributed to agents
Faxed Document	<ul style="list-style-type: none"> • 2 fax licenses available • By configuring the CallPilot Equipment, component of the Contact Centre, 20 faxes can be sent to Agents.

Scanned Document	<ul style="list-style-type: none"> The Document Scans can be treated as E-mail attachments
Voice Mail	<ul style="list-style-type: none"> 100 voicemail inboxes are available 8 simultaneous access channels are available to the Voice Mail

The following diagram shows the high level architecture of the Contact Center.



ANNEX 5: DETAILED FUNCTIONAL DESIGN GOALS

The following presents the detailed functional design goals arising from ANAF's various business process re-engineering initiatives. **Note:** these are NOT requirements of the System. Rather these represent the required point of departure for the Supplier's Analysis and Detailed Design Services (as specified in Paragraph 6.4 of the body of Technical Requirements).

Working Draft

1 – TAXPAYER REGISTRATION (TR)

ID	Name	Description
TR-B-1	Equipment	The system should provide a flexible graphical user interface that may be operated easily using personal computers with locale setting for Romania, a selection of the most popular web browsers, and printers connected locally or via the Local Area Network.
TR-F-2	Using the address - 3rd party data	The system should be capable of using third party (e.g. Police, phone companies, etc.) data to process and validate addresses supplied by taxpayers in registration.
TR-F-3	Using phone number - 3rd party data	The system should be capable of using third party (e.g. Police, phone companies, etc.) data to process and validate phone data supplied by taxpayers during the registration process.
TR-F-4	TIN/PIN requirements	Please see General Requirements.
TR-F-5	Automatic allocation of username and temporary password – new taxpayers	The system should allocate to all taxpayers which do not start the registration process through the WEBSpace, with a temporary username and password, which should be communicated together with the TIN (for traders) or through the employer (for employees).
TR-F-6	Automatic allocation of username and temporary password – existing taxpayers	For existing taxpayers, irrespective of their category, the system should allocate a temporary username and password for accessing the WEBSpace (practically, the account should be created by the Tax Administration), which should be communicated to the taxpayer by Post to the declared address.
TR01.1-F-1	WEBSpace account - First log-in	The traders should enter the supplied Use rid, provided at the Trade Registry and start the registration process in NAFA systems. Non-traders should start the registration process creating a Use rid. Employees should enter the Use rid supplied by the employer and start the registration process.
TR01.1-F-2	WEBSpace account - Password creation	The taxpayer, previously registered, should be required to create a unique password.
TR01.1-F-3	WEBSpace account - Notification	The taxpayer should receive a standard notification that the account in the WEBSpace was created.
TR01.2-F-4	WEBSpace account - Data pre-filling	For traders and employees, part of the data should be automatically imported from Trade Registry database or from the return submitted by the employer.
TR01.2-F-5	WEBSpace account - Data filling/validation	The trader/employee should be asked to validate the pre-populated data in the system and complete the registration process with additional required data. The other taxpayers will fill in the information from scratch.
TR01.2-F-6	Issuing the TIN/PIN	There should be only one central source for issuing the Taxpayer/Personal Identification number, which should be unique.
TR01.3-I-7	Delivering registration record to the back office	The Workflow subsystem should deliver the registration data from the website to the back-office for processing.
TR01.4-F-8	SOA scenarios	A service broker should select a single processing scenario in order to process a specific registration form (the scenario is composed of programmable objects required to process the Initial Taxpayer Registration record).

ID	Name	Description
TR01.4-F-9	Inspecting initial taxpayer registration data	All initial registration records should be inspected electronically by a back office programmable object for data integrity and errors missed during visual inspection.
TR01.4-F-10	Storing the record in the database	All registration records should be stored on the central primary production facility databases.
TR01.4-O-11	Accepted omissions	Initial registration applications should be allowed to have some omissions.
TR01.4-F-12	Workflow	The Workflow system should be informed and the information should be moved to step TR01.7 in order to be transmitted for registration audit.
TR01.5-F-13	Recording defects	Any defects in the registration record that caused the registration to be provisional/temporary should be noted in the taxpayer's WEBSpace account.
TR01.5-F-14	Temporary or permanent TIN/PIN	The system should not issue a permanent TIN/PIN if electronic review of the registration data record contains omissions.
TR01.5-F-15	Parsing incoming initial registration record	The system should parse (break apart) the incoming data stream in order to create an input suitable for storage in a predefined relational database and be ready to create the proper accounts record required for posting to the Taxpayer Accounts Ledger.
TR01.5-F-16	Creating Taxpayer Risk History and Profile	There should be an initial registration facility to create the Taxpayer's Risk History and Profile account.
TR01.5-F-17	Create a Taxpayer Account in the Taxpayer Accounts Ledger	There should be an initial registration facility to establish the Taxpayers Account (in the Taxpayer Accounts Ledger).
TR01.5-F-18	Create a Taxpayer WEBSpace account	There should be an initial registration facility that creates the encrypted taxpayer WEBSpace account.
TR01.5-F-19	Document Management	The registration file should be stored as a document in the DMS.
TR01.5-F-20	Statistical totalizer	There should be an initial registration facility to update the registration totalizer by one.
TR01.6-F-21	Outreach Program - Communication check	The production system should perform an outbound communication check for all forms of communications defined in the registration record as part of the outreach program.
TR01.6-F-22	Outreach Program - Communication failure	Any communication method that fails during initial registration is an exception and should be noted as an error attached to the registration record for further processing.
TR01.7-F-23	Notice to Taxpayer Registration Audit	A registration should require a notice be sent to the Registration Audit Department by Workflow, being placed in a queue in order to be taken into consideration for verification.
TR01.8-F-24	Trade Registry - Registration	NAFA should issue a unique temporary TIN (marked with the letter "T"), upon notification that a trader has registered as a trader.
TR01.8-F-25	Trade Registry - Temporary	NAFA should issue a temporary UserID and password, in order for the taxpayer to complete registration on the WEBSpace account.

ID	Name	Description
	UserID/Password	
TR01.8-F-26	Trade Registry - Create WEBSpace account	A Trade Registry record should create a WEBSpace account for the taxpayer.
TR02.2-F-1	WEBSpace account - Data update	The system should allow updates for any registration information, through an "edit" functionality.
TR02.3-F-2	Delivering update record to the back office	The Workflow subsystem should deliver the registration update data from the website to the back-office for processing.
TR02.4-F-3	Processing based on form type	The back office should scan the incoming maintenance record for completeness.
TR02.4-F-4	Registration record completeness	Should the maintenance record update a registration that was incomplete and as a consequence of the update, the registration record becomes complete, the system should change the temporary or provisional TIN/PIN to permanent.
TR02.4-F-5	Statistical totalizer	The statistical totalizers demonstrating a registration change record was processed should be incremented by one.
TR02.4-F-6	Registration database updated	The Registration RDBMS should be updated with maintenance records submitted by taxpayer.
TR02.4-F-7	Taxpayer Risk History and Profile database update	The system should update the Taxpayer Risk History and Profile database (that the taxpayer is keeping their Registration Record up to date).
TR02.4-F-8	Notice to Taxpayer Registration Audit	The system should send a notice to the Registration Audit unit indicating there is a change in registration record.
TR02.4-F-9	Document Management	The Registration Change Record should be stored as a document in the Document Management Subsystem.
TR02.5-F-10	Outreach Program – Short message	The system should compose and send a short message notifying the taxpayer that the registration update was completed.
TR02.5-F-11	Posting in the WEBSpace account	The system should post the change record and document to the taxpayer WEBSpace account.
TR02.6-F-12	Notice to Taxpayer Registration Audit	The Workflow system should move the entire information pack related to the registration changed to TR08 Taxpayer Registration Audit.
TR03.1-F-1	Delivery of a change from Returns Processing	The Returns Processing pipeline should identify a change in registration record and while formulating the update to Taxpayer Accounts Ledger; it should formulate a registration record and send it for Registration Processing.
TR03.1-F-2	Third party data validation	The registration data record should be verified by 3rd party data.
TR03.1-F-3	Validation of registration change	The system should compare the change with the current registration record.

ID	Name	Description
TR03.F.01	Exception declaration	Changes with errors should be declared an exception and the exception should be attached to the change record for taxpayer attention.
TR03.F.02	Recording exceptions to the Registration database	If there is an error, the system should not update the Registration database with the new data.
TR03.F.03	Recording changes to the Registration database	Should there be no errors in the update record; the record should be treated as an update to the Registration database.
TR03.F.04	Outreach Program - Short Message	Should there be an error, the system should compose an error message to be sent to the taxpayer and append it to the change record for further processing.
TR03.F.05	Taxpayer Risk History and Profile database update	The registration change process should compose and post a record in the risk history and profile database indicating a change in registration record was successful (as a compliance indicator).
TR03.F.06	Notice to Taxpayer Registration Audit	The registration change should trigger a notice to be sent to Registration Audit characterizing the changes the taxpayer has made to their registration record.
TR03.F.07	Statistical totalizer	The system should update the Registration Change totalizer by one record processed.
TR03.F.08	Document Management	The Registration Change Record should be stored as a document in the Document Management Subsystem.
TR03.F.09	Outreach Program – Short message	A short message should be composed and transmitted to the taxpayer advising that the change has occurred.
TR03.F.10	Posting in the WEBSpace account	The change document should be posted together with any errors to the WEBSpace account.
TR04 – Re-Classify Taxpayer		
TR04.F.01	Algorithm development	NAFA and the developer should develop jointly an algorithm using the Taxpayer Accounts Ledger and Returns Data to determine the size of a taxpayer.
TR04.F.02	Algorithm – Dashboard setting	The system should permit a setting that selects only x number of taxpayers as “Large” and selects only y number of taxpayers as “Medium”
TR04.F.03	Query the Taxpayer Accounts Ledger	The system at a precise moment in time should interrogate the Taxpayer Accounts Ledger snapshot and select in a descending order and according to the selection criteria provide by the law the largest x contributors and y smallest contributors and create a list.
TR04.F.04	Execution of the algorithm	Once the lists are set the reclassify taxpayer sub process should use the algorithm, determine the largest x taxpayers for the Large Taxpayer Unit and y for the smaller of list of taxpayers who will become part of medium Taxpayer Units.
TR04.F.05	Updating the registration database	The new designation should be uploaded into the registration database.

ID	Name	Description
TR04.F.06	Updating the Risk History and Profile database	The new designation should be uploaded into the Risk History and Profile Database to assist in classification and returns processing support.
TR04.F.07	Communicating the list to the new Tax Administration	The system should reallocate the right to perform actions into the taxpayer's fiscal record to the new Tax Administration.
TR04.F.08	Outreach Program – Short message	The system should compose and send a message informing the taxpayer regarding the status change.
TR04.F.09	WEBSpace posting	The system should post the message into the WEBSpace account.
TR04.F.10	Updating the Taxpayer Risk History and Profile Database	Taxpayer Risk History and Profile database should be updated with this change.
TR04.F.11	Statistical totalizer	As a taxpayer is selected for large and medium taxpayer there will be specific data uploaded into the annual promotion totalizer.
TR05 – Inactivate/Reactivate Taxpayer – based on voluntary decision (i.e. submitting an application)		
TR05.F.01	Voluntary inactivation/ derogatory regime/ radiation declaration	The taxpayer should be capable of declaring he is closing/suspending economic operations.
TR05.F.02	Directed (ex-officio) returns prevention	The act of filing a request for inactivation or derogatory regime/radiation should prevent the Filer/Stop Filer subsystem from filing a directed (ex-officio) return.
TR05.F.03	Inactivation or derogatory regime/ radiation request review	A data verification operation that inspects the integrity of incoming inactivation or derogatory regime/radiation records should be accomplished.
TR05.F.04	Notification to the Trade Registry	In case of voluntary inactivation, a notification should be sent to the Trade Registry.
TR05.F.05	Statistical totalizer	The number of inactivations or derogatory regime/radiation should increase in the inactivation totalizer with one unit.
TR05.F.06	Looking for arrears	For radiations, the system should look for arrears through A03.1.
TR05.F.07	Arrears identified – joint responsibility engaged	If there will be any arrears identified during the previous step, the system should deploy the process for identifying the cases in which the joint responsibility has been engaged and should follow the procedures detailed within the functional requirements for enforced collection, to recover the amounts.
TR05.F.08	Arrears identified – joint responsibility not engaged	If the joint responsibility procedure has not been engaged, then the system should cancel the arrears.

ID	Name	Description
TR05.F.09	Certificate/TIN, PIN – cancelled	The system should cancel the TIN/PIN but these should remain into the database.
TR05.F.10	Account erased from the database	After a certain amount of time established by NAFA (i.e. 5 years), in case there is no sign of activity, the system should erase the taxpayer from the database and its account from the WEBSpace.
TR05.F.11	Notice to Taxpayer Registration Audit	The system should send a notice to TR08 Registration audit indicating that a specific taxpayer has been inactivated/radiated or had its derogatory regime application approved.
TR05.F.12	Posting an end of operation record to Accounts	The system should format a message for taxpayer Accounts that marks the account inactive and ensures that all tax types for this business has ceased.
TR05.F.13	Active to Inactive Registry transfer	The taxpayer should be moved from Active Taxpayer Registry to Inactive Taxpayer Registry.
TR05.F.14	Active to Inactive Risk History and Profile transfer	The Taxpayer's Risk History and Profile Data should be moved from active Taxpayer Registry to Inactive Taxpayer Risk History and Profile database.
TR05.F.15	Data transfer to Document Management database – radiation reference	In case of taxpayers which request radiation, the information should be moved to the Document Management database and a reference should be maintained in the database containing inactive taxpayers, reference saying that they have been radiated.
TR05.F.16	Outreach Program – Short message	A short message should be transmitted to the taxpayer indicating the inactivation transaction was completed.
TR05.F.17	Document Management	The inactivation short message communication should be stored in Document Management.
TR05.F.18	Posting to WEBSpace account	The approved inactivation application should be posted to the taxpayer's WEBSpace account.
TR05.F.19	Taxpayer acknowledgement	The taxpayer should be required to acknowledge the inactivation action.
TR05.F.20	Preliminary checks	The system should query the existing databases to identify arrears that have not been paid. Also, the system should perform queries for identifying taxpayer's presence as shareholder/associate in other companies.
TR05.F.21	Taxpayer reactivation - Automated completion of returns	The taxpayer should be able to select an option when reactivating, so that the system generates returns automatically filled with zero value, if there were no liabilities.
TR05.F.22	Taxpayer reactivation -	The system should store past year returns in support of a taxpayer that decides to re-register and needs to

ID	Name	Description
	Past returns storage	complete those returns before the TIN/PIN is allowed to be reused.
TR05.F.23	Taxpayer reactivation - Processing past forms	The system should be capable of processing past years stored returns.
TR05.F.24	Outreach Program – Short message	In case the system should identify economic activity, a short message should be sent to the taxpayer indicating this.
TR05.F.25	Document Management	The short message of communicating the economic activity detection should be stored into the Document Management database.
TR05.F.26	Audit notification	In case the system should identify economic activity as regards a certain taxpayer, a notification should be electronically sent to TR08.
TR06 – Inactivate Taxpayer – at NAFA’s initiative (i.e. not filing any application or tax/informative return)		
TR05.F.01	Query for activity	The Taxpayer Risk History and Profile database and the absence of returns for a period of 183 days should be the basis for automated inactivation.
TR05.F.02	Query for activity – Activity detected	If the system detects activity, it will fill, communicate and post a directed (ex-officio) return using relevant information from identified activities, determining the liability.
TR05.F.03	Updating the Risk History and Profile database	The Risk History and Profile database should be updated during the 183 day period to indicate a Directed (ex-officio) Return has been filed due to a non-filer.
TR05.F.04	Declaration of enforced inactivation	In case the taxpayer does not submit the returns in due time (e.g. VAT returns, CIT returns, etc.), the taxpayer should be declared inactive.
TR05.F.05	Notifications to other processes	Based on the directed return mentioned above, the system should create arrears for the taxpayer and should send a notification in this respect to A03. Also, the system should send a notification to TR08, for verification purposes.
TR05.F.06	Active to Inactive Registry transfer	The taxpayer should be moved from Active Taxpayer Registry to Inactive Taxpayer Registry.
TR05.F.07	Active to Inactive Risk History and Profile transfer	The Taxpayer’s Risk History and Profile Data should be moved from active Taxpayer Registry to Inactive Taxpayer Risk History and Profile database.
TR05.F.08	Update inactive taxpayer totalizer	The system should update a totalizer that identifies the number of inactive taxpayers that were inactivated.
TR05.F.09	Outreach Program – Short message 1	A short message should be transmitted to the taxpayer indicating that he/she meets the conditions for inactivation.
TR05.F.10	Outreach Program – Short message 2	Another short message should be transmitted to the taxpayer, if case, indicating that the inactivation transaction was completed.

ID	Name	Description
TR05.F.11	Document Management	The inactivation short message communication should be stored in Document Management.
TR05.F.12	Posting to WEBSpace account	The approved inactivation application should be posted to the taxpayer's WEBSpace account.
TR05.F.13	Inactivation related operations	The requirements related to TR05.6 above should be repeated because the processes are identical.
TR07 – Managing Taxpayer Risk History and Profile		
TR07.F.01	Calculating the taxpayer rating	The system should compute a taxpayer rating using the input provided.
TR07.F.02	Color coding	Taxpayer's should be rated using a color coding system for easy identification.
TR07.F.03	Posting to WEBSpace account	The taxpayer's risk score should be posted on the taxpayer's WEBSpace account in a prominent place visible when the taxpayer logs onto their WEBSpace account.
TR07.F.04	Risk score publication	Taxpayers should be capable of opting to make their risk rating public.
TR07.F.05	Returns Processing queries	The Returns Process step RP03.8 should query the Taxpayer Risk History and Profile database to determine whether the taxpayer is fast tracked for a refund/restitution.
TR07.F.06	Taxpayer risk history algorithm	NAFA and the developer should develop a formula that takes into account positive and negative entries to the Taxpayer Risk History and Profile in determining an overall risk score.
TR07.F.07	Risk scoring mechanism	The Taxpayer Risk History and Profile database should contain individualized returns data averages.
TR07.F.08	Returns risk clues	Lines that are outside present norms (defined as a certain deviation from the mean), stored in the Taxpayer Risk History and Profile database, should be highlighted as clues on the return.
TR07.F.09	Dashboard taxpayer risk history configuration	What constitutes a significant deviation from the mean for highlighting and scoring purposes should be a configurable item on the dashboard.
TR08 – Taxpayer Registration Audit (Registration Record Validation)		
TR08.F.01	Notice to Taxpayer Registration Audit	The Workflow subsystem should deliver referral for registration audit to a queue.
TR08.F.02	Sorting incoming audit work by type	The Workflow subsystem should sort incoming work by the type of inspection that needs to be performed.
TR08.F.03	Assigning registration notice by area	Sorted registration audit work should be sorted again by area, as to permit maximum coverage in minimal time.
TR08.F.04	Connection to HRMIS (Human Resources Management Information System)	The System should interface with the Human Resources application (ONIX, in web technology, see Informational Annex 4: Legacy Systems for Integration) to import information staff movements and about where the staff resides, to optimally schedule staff audits. A single audit can be assigned during the course of a day's work to maximize the positive effect on this base verification and compliance process.

ID	Name	Description
TR08.F.05	Registration audit prioritization	The system, using NAFA priority policy for registration audit selection, should prioritize and geographically group audits for assignment and scheduling.
TR08.F.06	Scheduling the registration audit	The system should schedule the no-notice audit based on priority in the audit selection subsystem.
TR08.F.07	Assigning the auditor	The system, using a geographical model, should present a manager with registration audits and the manager should use the Workflow subsystem to assign audits to staff and others based on availability.
TR08.F.08	Registration audits performed by other NAFA staff	The Registration Audit Manager should coordinate with other NAFA departments for assigning audits based on staff availability.
TR08.F.09	Taxpayer Risk History and Profile database	Each audit report should generate an entry in the Taxpayers Risk History and Profile database.
TR08.F.10	Taxpayer Registration Audit application	The Taxpayer Registration audit should be supported by a distributed database report application that permits posting the report quickly with little staff effort.
TR08.F.11	Document Management	All Registration Audit reports should be stored in the Document Management subsystem.

2 – RETURNS PROCESSING (RP)

ID	Name	Description
RP.F.01	Dashboard – Returns Processing	There should be a section on the Dashboard for scheduling returns jobs for processing.
RP.F.02	Document Management	All submitted returns should be stored not only as data in a returns processing database, but the signed return should be converted to .PDF and filed in the Document Management subsystem.
RP.F.03	Digital storage	All digitally submitted returns should be stored in a Returns Processing relational database.
RP.F.04	SOA Processing (by form type)	Each return form should have a Document Identifier that should define the steps in software required to process the form correctly.
RP.F.05	The Purchaser/ Supplier matrix - Carry-over of uncleared amounts	The purchaser/supplier matrix should carry over invoice amounts that have not cleared in the previous quarter.
RP.F.06	The Purchaser/ Supplier matrix - Marking	Carried over items should be marked as to how many times the item has been carried over without being reconciled.

ID	Name	Description
	uncleared amounts	
RP01 – Pre-Filing Return Preparation Process		
RP01.F.01	Automatically scheduling the job	The pre-filing process should be a scheduled job in the system controlled by the System Dashboard.
RP01.F.02	Return form	The pre-filled return should represents the tax return scheduled to be filled by the taxpayer (in accordance with the Law and required by the Taxpayer's Registration record).
RP01.F.03	Selection of pre-filled return	Once the scheduled job commences a form stock template should be selected to be populated by data stored by NAFA and to be validated by the taxpayer.
RP01.F.04	Determining taxpayers eligible for pre-filing	After Pre-Filing for a specific tax return has started, a list of eligible taxpayers required to process the tax return being prepared as a pre-filled return should be selected from the Registration Database.
RP01.F.05	Preparation of ID box on the pre-filled return	The system should prepare a pre-filled return for each eligible taxpayer that meets pre-filler eligibility and who is responsible for filing this type of return document.
RP01.F.06	Commencing pre-filled return	The identification box of the pre-filled return form should be populated with registration data (data that is extracted from the Taxpayer Registration database).
RP01.F.07	Query of third party data in pre-filing	The system should query third party data that is to be posted to the return, if required by the form being processed.
RP01.F.08	Aggregation of third party data in pre-filing	The system should aggregate the third party data for use in populating the pre-filled return (putting the data in its final form) and for posting to the return (if the third party data item is required by the form being processed).
RP01.F.09	Posting third party data in pre-filing	Data obtained from third parties should be posted to the pre-filled return (if required) on the lines where the data is required.
RP01.F.10	Revenue statistics	Revenue statistics from the pre-filled return should be posted to the revenue counter statistics database.
RP01.F.11	Outreach Program – Short message	The taxpayer who is required to file a specific type of return being addressed and who is eligible to file this type of return should be notified via preferences outlined in their Registration Record that filing season has started and information should be posted to the WEBSpace account in due course.
RP01.F.12	Posting in the WEBSpace account	The pre-filled return should be formatted and posted to the taxpayer's WEBSpace account.
RP01.F.13	Message acknowledgement	The message that a return has been pre-filled and sent to a taxpayer should be acknowledged by the taxpayer.
RP01.F.14	Message storage	The message sent to the taxpayer on the pre-filled return should be identified and stored in the Document Management database.

ID	Name	Description
RP01.F.15	Outreach Program – Short message	A short message should be sent to the taxpayer indicating the specific return has been posted to the taxpayer's WEBSpace account.
RP01.F.16	Document Management	The pre-filled form message sent to the taxpayer and acknowledgement should be filed in the Document Management database.
RP02 – Receiving the tax/informative return		
RP02.F.01	Prerequisites to pipeline process	The Taxpayer Service and Call Centers should have access to knowledge ware to ensure that consistent policy, administration procedures and advice are provided to the taxpayer.
RP02.F.02	Front end delivery of returns	Returns data should be delivered as a digital representation of the returns form selected by the taxpayer to comply with a specific tax requirement.
RP02.F.03	Formatting the return	The Returns data should be formatted and the record capable of recreating the document for Document Management.
RP02.F.04	In-checking the return	The Automated Returns subsystem should in-check the return into the system by posting the Taxpayer Risk History and Profile database (NAFA receives the return from the taxpayer).
RP02.F.05	Outreach Program – Short message	A short message should be sent to the taxpayer indicating a return has been submitted.
RP02.F.06	Marking the return for processing	The form's incoming digital barcode should be changed to read Form Type + TIN/CFP + Date Filed, determining the proper processing line.
RP02.F.07	Posting in the WEBSpace account	The return that is being processed together with the new barcode should be stored in the taxpayer's WEBSpace account.
RP03 – Pipeline Processing (validation and processing)		
RP03.F.01	Returns processing flow control	The Workflow subsystem should abdicate flow control during the processing of the return to the SOA during process step RP03.1.
RP03.F.02	Incoming document identification	The incoming document header (where the document identifier is located) should be read by the system to identify the type of document being processed.
RP03.F.03	SOA operation	The Service Broker of the SOA should dynamically assemble the processing objects necessary for reading the formatted data being offered by the taxpayer on the tax form data record.
RP03.F.04	Scanning the returns document for errors	The system should scan the incoming returns document for errors.
RP03.F.05	Directed (ex-officio) Return	The Directed (ex-officio) Return should be marked as such.
RP03.F.06	Referring document with	The system should refer errors to a Tax Administration Officer for data perfection to be reconciled before

ID	Name	Description
	errors for correction	processing can continue.
RP03.F.07	Document with errors for correction capability	Each SOA Process Scenario should possess an object that is capable of correcting obvious errors on any line.
RP03.F.08	Outreach Program – Short message	An automated correction requires the taxpayer to be notified using the Outreach Program.
RP03.F.09	Document Management	The short message and the changed document should be filed in the Document Management subsystem, next to the previous unchanged document.
RP03.F.10	Purge the return residual record at end of process	Once processing objects have completed processing the form, the system should return control of the pipeline to the SOA Service Broker.
RP03.F.11	Form inspection	The system should select, for a new form, every x returns where x is a programmable parameter defined in the System Dashboard, to inspect the form for systemic errors.
RP03.F.12	Form inspection – Convert data to form	The system should convert the record to form representation so to be inspected by the relevant tax officer.
RP03.F.13	Form inspection – Error reporting	The relevant Tax Administration Officer, as a consequence of the inspection, should have a facility to record inspections that were made and attach a report.
RP03.F.14	Form inspection – Totalizer	The system should count the number of defective forms that submitted erroneous data to NAFA in a defect totalizer.
RP03.F.15	Form inspection – Data perfection	If errors are detected and are not quality problems, the Quality Control subsystem should be capable of forwarding data errors for correction by a Tax Administration Officer.
RP03.F.16	Error identification	Errors identified in a return should be forwarded for Data Perfection by the Workflow subsystem.
RP03.F.17	Error processing queuing	All errors should be queued by the Workflow subsystem for the next available data perfection staff member (required to visually observe the record and prescribe remediation).
RP03.F.18	Counting errors processed	The Workflow subsystem should be capable of counting the number of errors processed overall during the day.
RP03.F.19	Measuring work performance	The Workflow subsystem should be capable of measuring individual Tax Administration staff member error processing work performance.
RP03.F.20	Error processing - statistics by types	The software subsystem should have a facility that is able to record the types of errors that are being noticed during data perfection.
RP03.F.21	Error review	There should be a side by side display that allows the Tax Administration staff member to review the original return highlighted with the errors in yellow and the digital form – which should contain: <ul style="list-style-type: none"> - A correctable form – populated with the current data that can be overwritten - Workflow options:

ID	Name	Description
		<ul style="list-style-type: none"> o Error was corrected by Tax Administration Staff Member in accordance with guidelines permitted by NAFA. o Error Exception declared (the matter should be referred to the taxpayer for correction).
RP03.F.22	Manual error correction	The Returns Data Perfection Tax Administration Officer should be capable of making edited changes to the return within guidelines published in an SOP.
RP03.F.23	Manual error correction - accepted errors	Errors authorized for staff adjustment should be made directly in the returns form record and the record prepared for continued processing.
RP03.F.24	Manual error correction - not accepted errors	Errors that are not authorized for correction by NAFA Staff Members should be declared exceptions.
RP03.F.25	Statistical totalizer	The system should record the number of returns of a specific type that it processed into a totalizer.
RP03.F.26	Exception handling – Data perfection	Exceptions should require taxpayer intervention.
RP03.F.27	Exception handling – Post WEBSpace account	Exceptions should be forwarded to the taxpayer’s WEBSpace account to be corrected and resubmitted by the taxpayer.
RP03.F.28	Outreach Program – Short message	The taxpayer should receive an outbound small message using their contact preferences, advising the taxpayer that their last return requires perfection and is in the WEBSpace account.
RP03.F.29	Exception Handling – Taxpayer's actions	The taxpayer should be able to make corrections to the form in the WEBSpace account and should resubmit the form to Workflow queue, marked corrected.
RP03.F.30	Document Management	If the return document was not posted in the Document Management subsystem (as a consequence of error correction or quality assurance) it should be posted to the Document Management database.
RP03.F.31	Statistical totalizer	The system should read lines which have an economic value and record statistics for reporting into a totalizer, one for each line of interest as defined by NAFA during Detailed Requirements Analysis.
RP03.F.32	Posting liability to taxpayer account	The pipeline process should provide an interface to a single process that interprets many types of returns and converts the data to a standard liability posting format.
RP03.F.33	Amended return	Amended returns should not be reprocessed through the complete pipeline.
RP03.F.34	Liability return only	If this is a liability only return the pipeline will refer the liability to Process RP05 – Converting Returns Data to Postable Formats to post to the Accounts.
RP03.F.35	Posting amended liability to taxpayer account	The pipeline process should provide an interface to RP05 Converting Returns Data to Printable format for posting an amended amount.
RP03.F.36	Moving the tax liability to RP05	The Workflow subsystem after being stored in the returns, will move the tax liability data to be formatted and posted to process step RP05, Converting Returns’ Data to postable format.

ID	Name	Description
RP03.F.37	Third party data matching	The returns processing pipeline should include a facility to collect third party data and match the data to lines on the return (as a compliance indicator).
RP03.F.38	Submitting the return for scoring	The pipeline process should submit the return for statistical scoring based on industry codes averages maintained by the system for each activity.
RP03.F.39	Scoring the return- General	The pipeline process should be capable of scoring the tax return as it is processed.
RP03.F.40	Scoring the return- Regionalization	Certain indicators in the scoring algorithm should require regionalization.
RP03.F.41	Scoring the return – Averages	Scoring should be a combination of statistical scoring against industry averages and the taxpayer's risk history and profile data score.
RP03.F.42	Scoring the return- Audit referral	The dashboard should control scoring by providing NAFA with a facility that determines how many standard deviations from mean are permitted before the indicator becomes a clue for tax audit.
RP03.F.43	Updating Risk History and Profile database	At the end of scoring the Taxpayer's Risk History and Profile database should be updated with the: <ul style="list-style-type: none"> - Return Barcode, QR or Number Identifier - Tax Type - Date - Compliance Score - Data related to each line in the Taxpayer Risk History and Profile that are used to compose averages for a specific taxpayer and specific return - Return data that will be used to compute specific taxpayers return averages for certain lines in the return.
RP03.F.44	Refund/ restitution criteria	NAFA should have a Dashboard facility to determine what scores and Taxpayer Risk History and Profile ratings are eligible for Fast Track refunds/restitutions.
RP03.F.45	Update the returns database - Regulated return	The return and scores should be stored in the Returns database.
RP03.F.46	Update the returns database - Amended return	The Amended Return data should be stored in the Returns database.
RP03.F.47	Update the returns database - Sorting	The Returns database should be sorted by TIN/PIN, embedded in the Document Identifier.
RP03.F.48	Tax Audit folder – Scoring clues	The returns process should make tax audit referrals based on returns data, where warranted by thresholds set by NAFA.
RP03.F.49	Tax Audit folder -	Returns pipeline should compose an electronic tax audit folder.

ID	Name	Description
	Composition	
RP03.F.50	Tax Audit Folder - Content	The Tax Audit Folder should include: <ul style="list-style-type: none"> - The audit referral document - The current state of the Tax Accounts - Returns document numbers for the last five years - The Taxpayer's Risk History and Profile Rating - A Case Number
RP03.F.51	Moving folder to Tax Audit	The electronic Tax Audit Folder should be sent to the Tax Audit Department that has jurisdiction over the taxpayer.
RP03.F.52	Tax Audit totalizer	Each tax audit referred should be counted.
RP03.F.53	Tax Audit queue	The Workflow Management system should take control of the Tax Audit Folder and convey it to the Tax Audit Selection queue.
RP04 – Data verification/Matching (VAT - purchaser vs. supplier)		
RP04.F.01	Purchaser/ Supplier matrix - Summary	The system should post (for every VAT return filed) summary purchases and supplier VAT invoices to a matrix for matching.
RP04.F.02	Purchaser/ Supplier matrix - Matching	Purchaser and supplier data applied to the matrix should be dynamically matched and marked as cleared.
RP04.F.03	Purchaser/ Supplier - Reconciliation job	At a point in time (a Dashboard configured item), a job to reconcile all purchaser and supplier data should commence.
RP04.F.04	Purchaser/ Supplier- Database query	The purchaser/supplier invoice matrix should be queried for summaries of purchases and sales reported by taxpayers in a VAT return for which a corresponding entry that exactly matches or nearly matches cannot be determined by the system.
RP04.F.05	VAT payers with temporary TINs	VAT summary of invoice transactions reported to Tax Administration should be marked provisional (i.e. marked for additional scrutiny).
RP04.F.06	Purchaser/ Supplier - Listing	An un-cleared purchaser/seller invoice listing should be created, sorted by TIN/PIN, complete with contact data for all items that are considered not cleared.
RP04.F.07	Matched items	Each month during off peak hours, a scheduled job to clear items that have not cleared in the previous quarter should be run, creating a listing of un-cleared items.
RP04.F.08	Mismatched items	Mismatched items should be posted to the taxpayer's WEBSpace account, with a notice requiring the taxpayer to provide written guidance to the Audit/Examination Unit to assist in clearance.
RP04.F.09	Mismatch -Explaining	Should there be a major mismatch that requires explanation a return for the month or set of months where mismatches occurred, should be explained by the taxpayer and the matter referred to Audit.

ID	Name	Description
RP04.F.10	Outreach Program – Short message	When all items in the matrix match, a short message and WEBSpace entry should be formatted that states invoices cleared or un-cleared are on the WEBSpace account and may require taxpayer attention.
RP04.F.11	Outreach Program – Short message	The taxpayer should be sent a short message notifying him that a notice for under-reporting has been posted to their WEBSpace account and requires attention.
RP04.F.12	Taxpayer Risk History and Profile - Record sent	The system should send a record to the taxpayer Risk History and Profile account that un-cleared items were noted and the taxpayer notified.
RP04.F.13	Printing center	A printed notice for under reporting due to VAT Invoice Summary mismatches should be formulated.
RP04.F.14	Reconciliation with information related to operations between member states and between member states and third states	The taxpayers should reconcile the amounts with unmatched transactions.
RP05.F.01	Return delivery method	The Returns Pipeline should provide a return record with the liability incorporated in the record to process RP05 for formatting.
RP05.F.02	Creating standard formatted accounts entry	All returns should be formatted before being posted to the Tax Accounts.
RP05.F.03	Handling incoming records	Incoming records should be stripped of extraneous data leaving as a minimum: <ul style="list-style-type: none"> - TIN/PIN - Date Filed - Document Number (Return form type and TIN/PIN) - Tax Type - Amount

3 – PAYMENT PROCESSING (PP)

ID	Name	Description
PP01 – Payment by taxpayer		
PP01.F.1	Online Payment Receipt	System should allow electronic payments through Net banking, debit cards, credit cards for all leading banks. System also allows payments through mobile phones. Hence the application should be accessible through a 3G / GPRS enabled browser on a mobile phone
PP01.F.2	Payment Receipt Information	System Should provide unique Payment Receipt Number for each tax payment. This unique Payment Receipt Number will be provided by each taxpayer along with its return and will act as a common identifier for reconciliation.
PP01.F.3		System should generate Acknowledgment for cash payment
PP01.F.4		System should generate Payment Receipt Number instantly at time of tax payment
PP01.F.5		System should provide e-payment facility with multiple bank internet banking facility
PP01.F.6	Payment for Unregistered Taxpayers	The system should provide provision of tax payment for unregistered taxpayers
PP02 - System Verification against Payments		
PP02.F.1	System Verification against Payments	System should be able to treat every 'payment made' as an open item if it not able to find the reference no. against which the payment has been made
PP02.F.2	System Verification against Payments	System should be able to offset a payment made against a payment due, fully or partially and indicate the amount due, only of the reference no. is the same in both the entries
PP02.F.3	System Verification against Payments	The system should allow the user to link a specific 'payment made' entry to the 'payment due' entry, in case system is not able to link the pair properly
PP02.F.4	System Verification against Payments	System should be able to display by the side of every payment made- whether the payment has been reconciled
PP02.F.5	System Verification against Payments	The system should be able to generate a payment acknowledgement with the necessary payment detail
PP02.F.6	Tracking of payment	System should maintain an account of payments made by Registered taxpayer and payments due, by date, payment head and amount
PP02.F.7	Mode of Revenue Accounting	The system should recognize Payment Types such as: Credit/Debit Card, Electronic Transfers (Direct Banking, Wire Transfers), Exchange of value (Document Swap), Book transfer from another government department for a 3rd party, Treasury
PP02.F.8	Integration with Refund Module	The Tax payment system should be integrated with Refund module for adjustment against tax liability

ID	Name	Description
PP02.F.9	Integration with taxpayer WEBSpace account	System should maintain a continuous taxpayer WEBSpace account with details of payments made, net outstanding liability, etc. At any time, system shows the net account balance (amount due) of the registered taxpayer and taxpayer can choose how much to pay. Accordingly, system allows partial and advance payment of outstanding liability
PP03 – Payment reconciliation		
PP03.F.1	Bank Interface With Tax System	The system should provide an interface between treasury, bank system and NAFA's Tax system.
PP03.F.2	Taxpayer Information	The system should provide the database of each taxpayer bank account and the information of all partners.
PP03.F.3	Revenue Accounting	The system should recognize and interface with Payment Channels such as: Online, Electronic Transfers, Payment Agencies, etc.
PP03.F.4	Payment Report	The system should be capable of generating reports regarding payment received on the basis of taxpayer type/ group
PP03.F.5	Real time update	The system should allow for real time update of transactions conducted through the e-payment portal (i.e.: via pseudo update) of all transactions with end-of-day update
PP03.F.6	Reconciliation	System should allow for online receipt of reconciliation information from various sources such as banks/ treasury/payment aggregators etc. real time or at pre-defined frequency as the case may be and show status of reconciliation.
PP03.F.7	Reconciliation	System should provide alerts to assessing authority in case of a reconciliation failure
PP03.F.8	Reconciliation	System should allow for SMS and email notification to be sent along with postal notice to the taxpayer notifying him of his payment reconciliation status (successful / unsuccessful)
PP03.F.9	Reconciliation	System should immediately invoke the Arrears Management module along with updating the risk profile of taxpayer in the event of a mismatch between Tax payment declared by the taxpayer and the Tax payment information obtained from the banks/ payment gateways

4 – TAXPAYER ACCOUNTS / LEDGER (AL)

ID	Name	Description
AL.F.01	Single Taxpayer Accounts Ledger	There should be one Taxpayer Accounts Ledger.
AL.F.02	Single third party database	There should be one database for third party data.
AL.F.03	Taxpayer Accounts Ledger – Access	The Taxpayer Accounts Ledger can be called by an application and should be dynamically constructed by TIN/PIN account and then by subaccount.
AL.F.04	Taxpayer Accounts Ledger – Construction by taxpayer	There should be an account for each registered taxpayer.
AL.F.05	Taxpayer Accounts Ledger – Construction by tax type	There should be a sub account for each tax type and a subaccount for credits (not claimed for refund/restitution).
AL.F.06	Penalties and interest calculations	Penalties and interest should be dynamically calculated, based on due date of arrears and on the due amount (“principal”), as well as the applicable percentage.
AL.F.07	Payments effective date	All payments, no matter when they were discovered, should be credited to the Taxpayer Accounts Ledger on the day payment was made to the bank/Treasury.
AL01 – Post Liabilities to the Accounts		
AL01.F.01	Liabilities stored during sorting – Buffering	All liabilities received during the sorting period should be stored in a temporary buffer until the sorting and accounts calculation operation stops.
AL01.F.02	Liabilities stored during sorting – Empty buffer	At the end of the sorting process the buffer should be emptied and records received during sorting should be appended to the bottom of the Taxpayer Accounts Ledger until the next day’s sorting operation commences.
AL01.F.03	Incoming data records – Format	All incoming data records should comply with a standard data format for posting to the Taxpayer Accounts Ledger.
AL01.F.04	Incoming accounts liability records – Minimal content	Ledger data records should contain as a minimum a TIN/PIN, transaction date, a single tax type, a transaction code (defining what effect on the accounts this transaction will have), a document identifier/link (that allows access to the Document Management database to allow any authorized user to know how the liability was created), the liability amount.
AL01.F.05	Delivery of the returns liability	At the conclusion of RP05 Converting Returns' Data to Postable Format, the Workflow Management system should deliver the formatted liability to the accounts for posting.
AL01.F.06	Taxpayer Accounts Ledger – Interface with	The Audit Department filed resolution or result of an Audit should be filed using the standard record format.

ID	Name	Description
	tax audit	
AL01.F.07	Taxpayer Accounts Ledger – Interface with enforced collections	The Enforced Collections Department should file accounts adjustments in accordance with the standard record format.
AL01.F.08	Taxpayer Accounts Ledger – Interface with appeals	The Appeals function, in support of an approved Appeals resolution, should conform to the standard method of posting.
AL01.F.09	Taxpayer Accounts Ledger – Interface with Tax Court	The Tax Court should file modification of account liabilities in accordance with the standard Taxpayer Accounts Ledger posting format.
AL01.F.10	Accounts totalizer	The system should count all Accounts transactions in real time, categorizing liabilities posted by enterprises and by wage earners.
AL01.F.11	On-time payment schemes	As a part of the Enforced Collection methodology, advanced payment amounts should be forwarded in a number of records that are in accordance with the record format.
AL01.F.12	Future liabilities	The system should process informative advanced liabilities as a result of the taxpayer declaring their revenue for the current tax year.
AL01.F.13	Arrears/ Accounts Management - Payment schemes	The Taxpayer Accounts Department should post future liabilities in the same manner as Enforced Collections.
AL01.F.14	Writing off amounts from the taxpayers' fiscal record	Based on the criteria contained within the legal provisions in force, certain amounts should be written off by the system from the taxpayer evidence, automatically, as a result of an analysis required case by case (see examples in the next column).
AL01.F.15	Posting personal income tax records	For each employee one tax transaction (crediting the withheld amount) should be submitted to the Ledger for posting.
AL01.F.16	Appending the Taxpayer Accounts Ledger	To maintain efficiency, the taxpayer liability data should be appended to the end of the Ledger during daily operations.
AL01.F.17	Updating Taxpayer Risk History and Profile	All incoming liabilities should be posted to the Taxpayer Risk History and Profile.
AL01.F.18	Computing impact on tax accounts	During the sorting process, the impact of a liability on a tax should be calculated.
AL01.F.19	Start of sorting at the end of the day	At the end of the day the Tax Accounts posting operation will stop, a utility will execute and the sorting process should start.
AL01.F.20	Taxpayer Accounts	The single Taxpayer Accounts Ledger should be sorted daily by automated daily utility scheduled for after

ID	Name	Description
	Ledger – Sorting	normal peak operating hours.
AL01.F.21	Taxpayer Accounts Ledger – Storage	All records related to a single TIN/PIN should be stored in one place and sorted by TIN/PIN, date of transaction and tax type.
AL02 – Filer / Stop Filer		
AL02.F.01	Detection of stop filers	At a date that is determined after it is certain that all tax reports have been filed or after the end of a filing season for a specific return type, an automated off peak hours query should determine what taxpayers have stopped filing.
AL02.F.02	Verification of stop filers	For every taxpayer that filed the last period but has stopped filing this period, query the Registration Database to verify that a return was due.
AL02.F.03	Query of the purchaser/ supplier invoice matrix	Determine if there is an economic activity.
AL02.F.04	Composing a Directed (ex-officio) Return	The system should pull information from the Returns Database, Taxpayer Risk History and Profile database, the purchaser/supplier invoice data matrix (from the past 12 months) and compose the Directed (ex-officio) Return.
AL02.F.05	Posting the Directed (ex- officio) Return	The Directed (ex-officio) Return should be submitted to the RP03.1.
AL02.F.06	Compose a Directed (ex- officio) Return for printing	The system should populate a Directed (ex-officio) Return for printing.
AL02.F.07	Posting to the WEBSpace account	The Directed (ex-officio) Return should be posted on the taxpayer's WEBSpace account, together with instructions on how to reverse the process.
AL02.F.08	Outreach Program – Short message	A short message should be sent to the taxpayer indicating that a Directed (ex-officio) Return has been filed on their behalf.
AL02.F.09	Document Management	The short message should be filed in the Document Management database.
AL02.F.10	Updating Risk History and Profile database	The Taxpayer Risk History and Profile database should indicate a Directed (ex-officio) Return was posted to the taxpayer's WEBSpace account.
AL03 – Arrears Management		
AL03.F.01	Snapshot query for arrears	At the end of the month, the snapshot (taxpayer status as regards the existing arrears at a specific moment in time) Taxpayer Accounts Ledger should be created for determining the arrears inventory.
AL03.F.02	Calculating interest and penalties	If there are arrears on any type of tax, the system should calculate dynamically, interests and penalties according to the law.
AL03.F.03	Outreach Program –	Taxpayers with liabilities and no offsetting payment by the due date should receive a system created notice

ID	Name	Description
	Short message	of arrears.
AL03.F.04	Posting arrears interest and penalties	The WEBSpace account should reflect the amount of interest and penalties accumulated thus far and project interest increases for 12 months on the debt.
AL03.F.05	Outreach Program – Short message	The taxpayer should receive a short message in accordance with Registration preferences, as to the Arrears notice posting.
AL03.F.06	Updating Risk History and Profile database	Each notice should require a Taxpayer Risk History and Profile data entry.
AL03.F.07	Posting to the WEBSpace account	The WEBSpace Account should be posted with the Arrears Notice.
AL03.F.08	Enforced Collection folder	An Enforced Collection Folder should be prepared and sent to the Enforced Collection Division for action.
AL03.F.09	Identifying the suspended administrative document	Based on the request submitted by the taxpayer through the WEBSpace, the system should interrogate the Taxpayer Account and should identify the suspended administrative document and the related amounts, highlighting it adequately.
AL03.F.10	Actions resulted from the suspension of a fiscal administrative document	The system should operate in the Taxpayer Account the necessary changes, to enforce legal provisions in relation to the fiscal regime of amounts contained in the respective document.
AL03.F.11	Outreach Program – Short message	A short message should be sent to the taxpayer indicating the fact that the fiscal administrative document was suspended.
AL04 – Recalculating Liabilities based on Amended Return		
AL04.F.01	Amended return delivery	The Workflow subsystem should deliver an amended liability/credit record for posting to the Accounts.
AL04.F.02	Additional liability calculations	If the amount is a liability the system should compute the interest and penalties for the additional amount that was not paid during the filing of the original return.
AL04.F.03	Liability calculations – Dashboard	The liability calculations for past due amounts should be a configurable item on the system dashboard.
AL04.F.04	Convert the liability record	The liability records should be formatted for posting to the Tax Accounts in accordance with the scheme specified in Returns Processing (RP05).
AL04.F.05	Updating Taxpayer Risk History and Profile	Amended return liabilities should be posted to the Taxpayer Risk History and Profile database.
AL04.F.06	Refund/ restitution management	If there is a refund due the system should review the Taxpayer Risk History and Profile database to determine the overall risk score and if the risk score is satisfactory, the refund/restitution request should be forwarded by Workflow to process step A05.1 for further processing.
AL04.F.07	Refund/ restitution	If the taxpayer score is outside the satisfactory range for providing a refund/restitution, the Amended Return

ID	Name	Description
	criteria	process should generate an Audit Folder and transmit via Workflow the Audit folder to the Audit Department for verification.
AL04.F.08	Audit folder composition	The Audit folder should consist of as a minimum: <ul style="list-style-type: none"> - The Amended Return document - Taxpayer Risk History and Profile score - Other documents and notifications that were generated by the Amended Return process - The current Taxpayer Accounts Ledger.
AL04.F.09	Posting to WEBSpace account	The taxpayer's Amended return liability, together with penalties and interest calculated by the system dynamically should be posted to the WEBSpace account.
AL04.F.10	Short message composition	The system should compose a short message indicating there are arrears.
AL04.F.11	Outreach Program – Short message	The short message should be transmitted to the taxpayer based on the Registration communications preferences selected by the taxpayer and saved in the Document Management database.
AL05 – Issuing Fiscal Certificates/Fiscal Records		
AL05.F.01	Tax Administration creates the fiscal certificate/ income certificate / certificate for budgetary obligations/ fiscal record – Application	The Tax Administration Officer, taxpayer agent or consultant, taxpayer (using Web Services) should receive a taxpayer's request for a fiscal certificate/income certificate/fiscal record in the form of a query to the Tax Accounts database (which will search for Arrears in all taxpayer subaccounts). The account should have the appropriate security degree to manage such documents.
AL05.F.02	Fiscal certificate/income certificate / certificate for budgetary obligations/ fiscal record – Proof of payment	The taxpayer should have the possibility to electronically attach the proof of paying for the service of issuing the document, as per the law.
AL05.F.03	Fiscal certificate/income certificate / certificate for budgetary obligations/ fiscal record – Payment allocation	The system should identify the payments related to paying specific fees and should post these into the taxpayer's WEBSpace account.
AL05.F.04	Fiscal certificate/ income certificate / certificate for budgetary obligations/	The system should grant the option of online payment by card, this being connected to authorised electronic means of payment.

ID	Name	Description
	fiscal record – Online payment	
AL05.F.05	fiscal certificate/ income certificate / certificate for budgetary obligations/ fiscal record – Interface with other institutions	Specific institutions which require the taxpayer the fiscal certificate/ income certificate / certificate for budgetary obligations/ fiscal record may benefit from the creation of an interface with the Tax Administration, which should facilitate the process of accessing data from these documents and which should eliminate an additional burden for the taxpayer/public body involved in the privatization. The WEBSpace account/interface with other institutions should have the adequate degree of security to handle the managing process of such documents.
AL05.F.06	System search – Liabilities	Upon a certificate/record request the system should search the Tax Accounts and compose a record that lists out liabilities or no liabilities.
AL05.F.07	System search – Taxpayer Risk History and Profile	The Taxpayer Risk History and Profile database should be searched for any pending adverse actions such as an audit pending on existing transactions or an unfiled return.
AL05.F.08	Fiscal certificate/ income certificate /certificate for budgetary obligations eligibility	If there are no adverse or pending activities that would preclude the issue of the fiscal certificate/ income certificate / certificate for budgetary obligations, the system should return a positive response to the taxpayer's/public institution involved in the privatization process' request and process the certificate, otherwise the certificate will indicate there are defects in the Taxpayer's Account or Risk history.
AL05.F.09	Posting to the WEBSpace account	The fiscal certificate/ income certificate / fiscal record be composed by the system and be posted to the taxpayers WEBSpace account.
AL05.F.10	Printable version of the certificate/record	The fiscal certificate/ income certificate / certificate for budgetary obligations/ fiscal record should be transmitted immediately to the requester and a printable version should be made available on the requester's browser. The account should have the adequate risk level to handle such document.
AL05.F.11	WEBSpace account updated	The WEBSpace account should be updated with a copy of the fiscal certificate/ income certificate / fiscal record. The account should have the adequate risk level to handle such document.
AL05.F.12	Outreach Program – Short message	A small message should be sent to the taxpayer indicating the fiscal certificate/ income certificate / fiscal record is on the WEBSpace account and can be printed.
AL05.F.13	Emailing	In case the fiscal certificate/income certificates / fiscal record was requested by other institution, this is sent as .PDF at the taxpayers postal address, The account should have the adequate risk level to handle such document.
AL05.F.14	Document Management	The fiscal certificate/ income certificate / certificate for budgetary obligations/ fiscal record should be stored as a document in the Document Management database.
A06 – Managing arrears from other institutions		
AL06.F.01	Other institutions upload	Other institutions and local Tax Administrations should upload debts frequently during the day and NAFA should store inputs in a buffer file.

ID	Name	Description
AL06.F.02	Other institutions debt integration with the Taxpayer Accounts Ledger	At a specified time an automated job should start and arrears supplied by other institutions and local Tax Administrations will be extracted from the buffer file and posted to the end of the Taxpayer Accounts Ledger, followed by the enforced collection procedure for recovering the arrears.
AL06.F.03	Redirecting payments	The system should centralize, at predetermined intervals (for example once a week) the payments received as regards the enforcement titles received from other institutions, following the application of enforced collection measures, showing the Treasury the amounts which should be directed to these institutions.
AL06.F.04	Visualization/ download data regarding the arrears' status	Other institutions should visualize/download in the agreed format, the situations regarding the arrears' status, by taxpayer and on an aggregated basis.

5 – REFUNDS PROCESSING(RF)

ID	Name	Description
RF01 - Pre-refund processing and refund claim		
RF01.F.1	Refund/ restitution demand delivery	The Workflow subsystem should deliver the reviewed demand for refund for posting to the account.
RF01.F.2	Review refund status	The system should allow taxpayers to view refund status online through a browser and provide a mobile friendly facility.
RF01.F.3	Online submission of refund claim	The system should facilitate the submission of a refund claim via internet web portal in the following situations: - Where tax payable is negative from the results of an audit. - For persons not required to file a return - Other cases by the Law
RF01.F.4	Mandatory supporting documents	The system should facilitate the capture and storage of supporting documentation for a refund claim. The taxpayer should not be able to submit the form without uploading the necessary supporting documents.
RF01.F.5	Type of refund	The system should allow the user to enter the type of refund. The type of refund may be Provisional Refund, Annual Assessment Refund or Refund through Court Order.
RF01.F.6	Access Rights	The system should ensure that the submitted refund claim form is available to the department in read-only form. Any required changes will have to be requested by the department and made at the taxpayers end
RF02 - Processing of Refunds		
RF02.F.1	Searching for arrears	The system should look for arrears in any tax type before making a refund/restitution, listing the arrears in the order they should satisfied.
RF02.F.2	No Arrears/ Arrears	If there an arrear is found the refund/restitution should be applied to the arrears amount in priority order (if there is more than one arrear).
RF02.F.3	Posting to the account	If there was an arrear and the refund/restitution was used to satisfy the arrear, the amounts required in accordance with the payment order required by law, should be posted to the Accounts.
RF02.F.4	Refund/ restitution to Treasury	If any amount of the refund/restitution was posted to the Accounts due to an arrears, any excess, should there be excess, should be forwarded to the Treasury to be refunded.
RF02.F.5	Refund/ restitution processing	If there is no arrear on file in Accounts, the entire amount should be refunded.
RF02.F.6	Formulating the payment order	If there is no refund/restitution pending, the amount should be formatted into a record for processing by the Treasury.
RF02.F.7	Refund risk analysis	The system should risk analyze all refund claims based on a configurable rules engine and using data within

ID	Name	Description
		the RMS system and external data sources. Risk assessment will categorize claims as Reject, Review or Accept.
RF02.F.8	Eject refund claim	The system should be able to Reject a Claim under the following circumstances: <ul style="list-style-type: none"> - When there is a duplicated claim - Supporting documents are inadequate which may come out of review by the refund officer - Prevent issuing a refund to a particular taxpayer who has a history of submitting fraudulent claims
RF02.F.9	Review refund claim	The system should be able to Review a Claim Under the following circumstances: <ul style="list-style-type: none"> - Where the risk is high for payment - Where verification is required of supporting documents to validate amount claimed - Where the taxpayer has consistently made a claim for refund for an extended period without audit - Where the taxpayer has an objection pending - this may lead to an offset
RF02.F.10	Accept refund claim	The system should be able to Accept a Claim under the following circumstances: <ul style="list-style-type: none"> - Where the taxpayer is compliant - Risk for payment is low - Where the taxpayer has no debt/arrear and pending appeal and writ
RF02.F.11	Steps in refund processing	The system should provide the facility create standard steps for the refunds process, for example: <ul style="list-style-type: none"> - Assign for processing - Approve refund - Assign refund for payment via the Treasury units
RF02.F.12	Alerts	The system should provide the capability to make an alert when approaching the end of statutory time period for processing refunds.
RF02.F.13	Refund confirmation reference number	The system should allow for recording of the confirmation reference number and other details upon completion of the refund.
RF02.F.14	Provisional refund	The system should have provisional refund module
RF02.F.15	Approval hierarchy	The system should ask for approval from the higher authorities with respect to refund amount
RF02.F.16	Refund order from court	In case of a Court ordered refund, the system should have a provision for attaching the court order as a mandatory supporting document
RF02.F.17	Withhold/ cancel the refund	The system should allow the assessing authority to withhold/ cancel the refund. Along with facility to enter a reason for the same
RF02.F.18	Refund for audit	The system should not process any refund claim if it has been flagged for audit by the Assessing Authority.
RF02.F.19	Refund for audit	The system should process a return with a refund claim which has been flagged for audit by the assessing authority only after the audit is completed and an instruction is issued to process the refund claim
RF02.F.20	Interest on refund	The system should automatically calculate interest on refund and adjust the refund amount, in case the

ID	Name	Description
		payment of refund is delayed by the department.
RF02.F.21	Taxpayer history	The system should allow NAFA to check online the tax payment history and details of returns filed to calculate the eligible refund amount and verify the amount of claimed amount
RF03 - Post refund processing		
RF03.F.1	Posting to the WEBSpace account	If there was an arrear and the refund/restitution was used to satisfy the arrears, the detailed accounting (explaining the use of the refund/restitution to clear the arrear) should be posted on the taxpayers WEBSpace page.
RF03.F.2	Review of refund	The system should allow for the creation of an audit case where a claim has been categorized as 'Review'.
RF03.F.3	Risk analysis	Where the calculated risk is above a threshold amount, the system should create a case for each refund claim and allocate this case to an officer for verification and authorization.
RF03.F.4	Posting to taxpayer WEBSpace account	The system should upon receipt of this intimation post the refund credit in the taxpayer's ledger and also send a communication to the taxpayer of the refund credit.
RF03.F.5	Letter for claim rejection	The system should generate a letter for claims rejected stating the reason(s) for the rejection.
RF03.F.6	Monitoring & evaluation	The system should be capable of alerting officers of claims approved for payment but not paid within a set period.
RF03.F.7	Authorization for refund	The system should be able to identify and report all authorized refunds and those not authorized including the reason for non-approval.
RF03.F.8	Approved refund claims	The system should provide the capability to generate a list of approved refund claims and to include any interest due at the time of the report.
RF03.F.9	Withholding of refund	The system should have feature of withholding refund after approval from higher authorities even after assessment and calculation of refund
RF03.F.10	Refund status	A refund application can have any one of the following status: <ul style="list-style-type: none"> • Draft • In Process • Accepted • Rejected • Clarification Required • With held
RF03.F.11	Change of refund status	The system should ask for a mandatory reason/ comment when status is changed to 'Rejected' or 'Clarification Required'
RF03.F.12	User communication	The system should send an auto-mailer and SMS to the taxpayer, along with any accompanying comments,

ID	Name	Description
		every time there is a status change
RF03.F.13	Interest on refund	The system should automatically calculate interest on refund and adjust the refund amount, in case the payment of refund is delayed by the department.
RF03.F.14	Tracking of refund payment	The system should be capable of tracking the reason for delay in payment of refund
RF03.F.15	Refund audit	The system should allow the assessing authority to flag the taxpayer refund claim for audit, if one feels the refund claim requires further scrutiny
RF03.F.16	MIS Reports	All reports should have the capability to be filtered or grouped by tax type, for specified period, location, taxpayer, date between, etc.
RF03.F.17		The system should provide the ability to issue refund via Bank Transfer and Electronic Funds Transfer
RF03.F.18		The system should provide the ability to cancel a refund, stop payment of refund and re-issue refunds.
RF03.F.19		The system should provide the capability to generate reports for refunds received for payment details
RF03.F.20		The system should provide the capability to generate reports for refunds received but not paid
RF03.F.21		The system should provide the capability to generate reports for refunds paid
RF03.F.22		The system should provide the capability to generate reports for refund payments cancelled
RF03.F.23		The system should provide the capability to generate reports for refund Interest paid
RF03.F.24		The system should provide the capability to generate reports for refund Interest to be Paid

6 – RECONCILIATION (RR)

ID	Name	Description
RR01 – Third Party Data Repository / Matching		
RR01.1.F.1	Dashboard configuration – Start automated job	On a specific date, when it is clear that 3rd party data for a previous period has been posted to the 3rd party data repository, the system should compare all previously filed returns with lines that are validated by third party sources for compliance.
RR01.1.F.2	Comparing the return to 3rd party data	For individual lines on the return that have corresponding 3rd party data, the tax system should compare the return to the aggregated amount of concern in 3rd party data and determine if the amounts match.
RR01.2.F.3	Amounts that do not match	Amounts in the return and third party data sources that don't match should be identified and a notice demanding payment composed.
RR01.2.F.4	Recalculating the return liability/ credit	If the amounts don't match between 3rd party and the amount reported on the return, a recalculation of the liability or credit should be created and posted in a notice.
RR01.2.F.5	Case management number	The system should request a case number from the Case Management Number database for printing on the notice.
RR01.2.F.6	Notification	The following information should be included on the Under Reporting notice: <ul style="list-style-type: none"> - A document number - An Tax Administration Case number - A telephone contact for information on the notice and how to comply - Two choices: <ul style="list-style-type: none"> o The taxpayer agree; o The taxpayer does not agree – which will require the taxpayer to provide proof to the Tax Administration's data is not accurate; - Instructions for compliance - A barcode.
RR01.2.F.7	Document Management	The notice should be stored in the Document Management subsystem.
RR01.2.F.8	Updating Taxpayer Risk History and Profile	Each third party mismatch notice should be entered into the Risk History and Profile database.
RR01.2.F.9	Taxpayer Accounts Ledger	The Taxpayer Accounts Ledger should be posted with the calculated liability/credit.
RR01.3.F.10	Posting to the WEBSpace account	The notice should be posted on the WEBSpace account.
RR01.3.F.11	Outreach Program – Short message	The system should generate a short notice advising the taxpayer about an arrear due to matching.
RR01.3.F.12	Printing center	The notice should be sent to the Printing Centre for mailing to the taxpayer.

ID	Name	Description
RR02 – Posting Payments		
RR02.1.F.1b	Revenue payments received - Data stream	Payment data should be received in a data stream from the Treasury tax accounts.
RR02.1.F.1	Revenue payments received - Data content	The Revenue data record should contain as a minimum a TIN/PIN, a date paid into the system (not to be confused with a banking transaction cleared date), taxpayer name, originating account number, routing number, bank identification and amount.
RR02.1-O-2	Document Management	The incoming payment record should be converted to a document form data and provided with a document number.
RR02.2.F.3	Payment record - Deficiencies	Any payment record that does not contain the minimum information necessary to process the payment should be isolated by the system and sent to A08 – Reconciling Unpostable Payments.
RR02.2.F.4	Matching payment with liability	The system should search the Taxpayer Accounts Ledger that corresponds to an exact match for the payment and post the liability.
RR02.2.F.5	Payments that do not match	The system should post payments that do not match in accordance with NAFA policy for matching payments to liabilities and create one or more payment records.
RR02.2.F.6	Posting payments	Payments should be posted to the Taxpayer Accounts Ledger in accordance with the same format prescribed for posting liabilities, specifically: <ul style="list-style-type: none"> - TIN/PIN - Date paid - Document number (Payment record from MOF which should become a document) - Tax type (the payment was applied to) - Amount - Account number (where the payment originated).
RR02.2.F.7	Updating Taxpayer Risk History and Profile	The payment transaction should be posted to the Taxpayer Risk History and Profile Account and used in the scoring of the taxpayer for compliance.
RR02.2.F.8	Handling excess amounts paid - Arrears	Excess amounts paid should be credited against any existing arrears.
RR02.3.F.9	Handling excess amounts paid - Credit	If the taxpayer has overpaid, the system should calculate a credit and post the amount to a Credit Ledger accordingly.
RR02.3.F.10	Posting to the WEBSpace account	The payment record should be posted to the WEBSpace account advising the taxpayer how the payment was distributed.
RR02.4.F.11	Outreach Program –	The taxpayer should receive a composed small message using the Taxpayer's Registration preferences

ID	Name	Description
	Short message	indicating the payments have been distributed.
RR02.4.F.12	Document Management	Post small message to the Document Management database as to record taxpayer payment contact.
RR03 – Reconciling Unpostable Payments		
RR03.1-O-1	Off peak hour processing requirement	Unpostable payments should be placed in a queue for off peak hour database query.
RR03.1.F.2	Bank account match	If a bank account match occurs the system should look for a liability that matches the amount paid.
RR03.2.F.3	Posting to the Taxpayer Accounts Ledger	The system should post to the Taxpayer Accounts Ledger based on a payment match and apply excess from an account that matched to any unpaid arrears in accordance with NAFA payment policy.
RR03.2.F.4	Posting to the WEBSpace account	The payment distribution against subaccounts should be recorded in the WEBSpace account.
RR03.2.F.5	Outreach Program – Short message	The taxpayer should be notified that an unpostable payment was credited to their account and that verification is required.
RR03.2.F.6	Document Management	The small message and the payment document should be recorded in the Document Management subsystem.
RR03.2.F.7	Updating Taxpayer Risk History and Profile	The Taxpayer Risk History and Profile database should be updated to reflect the payment.
RR03.4.F.8	Additional unpostable staff actions	If the system can't reconcile payments automatically, the Workflow subsystem should pull an unpostable payment from the queue for a Payment Specialist to research.
RR03.4-O-9	Tax accounts staff actions – Call the bank	Tax Accounts Staff actions should include calling the bank to receive identity information.
RR03.4-O-10	Posting the payment	If the Tax Accounts officer is able to identify the account of origin, obtain the TIN/PIN and match a liability to the payment, the officer should change the payment record and post the Accounts.
RR03.4-O-11	Arrears/ Collection payment inquiry	Enforced Collection staff presenting a valid bank payment document for a payment that was not able to be posted previously, should match the payment with the bank/Treasury which performed the transaction.
RR03.5-O-12	Taxpayer missing payment inquiry	Tax Accounts staff, when a taxpayer presents a bank transfer record proving that the missing payment was theirs, should match the payment with the bank/Treasury which performed the transaction.
RR04 – Reconciliation with third party data		
RR04.F.1	Extraction and Transformation	System should be able to extract and transform information from multiple external sources without any intermediate files
RR04.F.2	Open Formats	System should have capability to accept files in the form of CSV, spreadsheets, word, etc.
RR04.F.3	Risk Analysis	The system should allow for the analysis of risks using data supplied by a third party
RR04.F.4	Integration	System should have capability to integrate internal and external data via data quality processes

ID	Name	Description
RR04.F.5	Data Refresh Periodicity	System should be able to periodically refresh the data received from external agencies
RR04.F.6	Data Refresh Periodicity	System should have provision to accept external data at intervals as defined and required by NAFA
RR04.F.7	Data Availability	Data should be available at NAFA servers in the same format as provided by the external agencies
RR04.F.8	Back-up	The system should be able to take back-up of the external data files
RR04.F.9	Security	The inbound and outbound data stream on third party data from external data sources should be secured
RR04.F.10	Matching Feature	The system should validate the data of taxpayer with a common field across the third party data available
RR04.F.11	Update	The system should be able to update the organized database(s) on third party data with new data being received from external entities on an ongoing basis
RR04.F.12	Update	When a record is received from a third party source, it should compare it with the existing full database to see if records already present and update the resolution of existing records
RR04.F.13	Assessment of Income and Business Output	The system should allow user to refer and use third party data for the purpose of assessment of income and business outputs using third party sources
RR04.F.14	identifying Market Outlook, Sector Analysis, etc.	The system should allow user to refer and use third party data for the purpose of identifying sector trends, market outlook, etc.
RR04.F.15	Increasing Tax Base	The system should allow user to refer and use third party data for the purpose of increasing tax base by identifying entities not registered and those that are available in third party data
RR04.F.16	Data Management	The system should store, organize and maintain third party data in the manner that should enable effective usage across tax administration processes in the system
RR04.F.17	Matching of Records	The system should link corresponding records in third party database(s) records on matching

7 – REVENUE COLLECTION (RC)

ID	Name	Description
RC01 - Automated Collections Notice		
RC01.F.01	Generation of debt list	The system should be capable of scanning through the taxpayer database based on a pre-programmed schedule and generate a list of taxpayers with tax debts. The system should clearly identify tax debts which are collectible and which have been objected to or appealed against by the taxpayer.
RC01.F.02	Due Payments Information	The system should be capable of generating report for due dates of payments by taxpayer from quarterly to monthly in case of voluntary tax payments as per pre-defined amount.
RC01.F.03	Tax Liabilities Report	The system should provide a facility to summarize all tax liabilities of each taxpayer according to the geographical area (includes: the detail of type and amount of tax).
RC01.F.04	Taxpayer History	The system should maintain the taxpayer history and past payment transactions.
RC01.F.05	Auto Initiate for Tax Collection Purposes	The system should allow configuration of the rules for automatic initiation of taxpayer communications for tax collection purposes
RC02 - Collection Process Preparatory Activities		
RC02.F.01	Interest Calculation in taxpayer's Account	The system should, on a predetermined schedule, calculate interest on amounts subject to interest and post this interest to the taxpayers' current account for the affected tax type and by tax period.
RC02.F.02	Case assignment	The system should allow assignment of a collection case to a Concerned Officer
RC02.F.03	Priority level for each debt	The system should allow setting of a priority level against each debt identified for collection action.
RC02.F.04	Collection checklist	The system should provide facility to create one or more Collections checklists which can be updated by officials during Collection proceedings.
RC02.F.05	Formation of collection team	The system should allow formation of Collection teams by addition/deletion of team members and also allow assignment of roles to team members such as Team Leader.
RC02.F.06	Master update	The system should allow maintenance (add/update/delete/archive) of a master list of Regional Offices of NAFA.
RC02.F.07	Case assignment	When no response is received from a taxpayer on his liability before the due date for collections, the system should initiate assignment of the collections activity to a Concerned Officer.
RC02.F.08	Case assignment	The system should allow preparation of a collection "Case Folder" when it has been referred for forced collection.
RC02.F.09	Case assignment	The system should allow addition of the following details to the case prepared from historical data available in the system: a. Taxpayer's activity in the last 3 years b. VAT related activity in the last 12 months

ID	Name	Description
RC02.F.10	Case assignment	The system should allow addition of details of the tax regulation under which the collection case is being managed.
RC02.F.11	Case assignment	The system should allow a Collection case to be assigned to a team.
RC02.F.12	Case assignment	The system should allow re-assignment of a Collection case to another team, if the need arises.
RC03 – Collection Process		
RC03.F.01	System Appropriateness for Payment	The system should provide the ability to post the tax payment into the correct account
RC03.F.02	Updating Ledger Information	The system should only allow posting to ledger process when the approval from authorized officer are obtained.
RC03.F.03	Response Collection	The system should provide the facility to capture all responses provided by taxpayers in response to arrears related notices.
RC03.F.04	Response Receipt	The system should allow linkage of taxpayer response to the respective collection notices
RC03.F.05	Enforced Collection	In case arrears are not settled within 'x' days of the final notice, the system should queue the taxpayer for "enforced collection" of the concerned officer.
RC03.F.06	Integration with Registration	The revenue collection module should have an interface with the Taxpayer De-registration module to allow initiation of de-registration of taxpayers who have deregistered from the National Register of Commerce.
RC03.F.07	Settlement of Payments	The system should update taxpayer WEBSpace account and arrear settlement status in case a taxpayer makes a payment against an arrears notice sent
RC03.F.08	Instant Payment of Dues	When the taxpayer makes an on-the-spot payment to settle dues, the system should provide the facility to generate and print a receipt for the taxpayer.
RC03.F.09	Update of taxpayer WEBSpace account	The system should update taxpayer WEBSpace account and arrear settlement status in case a taxpayer makes a payment against an arrears notice sent
RC04 – Alerts		
RC04.F.01	Report Types	The system should have the ability to capture, daily & taxpayer wise, the relevant details of all payments made via various channels including online payments
RC04.F.02	System Alerts	The system should have a provision for online receipt of reconciliation information from various sources such as banks/treasury/payment mechanism etc. on a daily basis
RC04.F.03	System Alerts	The system should have the ability to reconcile the department data with the reconciliation data received from treasury/payment regulator etc. on a daily basis
RC04.F.04	System Alerts	The system should provide alert in case of reconciliation failure

ID	Name	Description
RC04.F.05	Taxpayer Alerts	The system should send an SMS/e-mail notification to the taxpayer notifying him of his payment reconciliation status (Successful/Unsuccessful)
RC04.F.06	Taxpayer Alerts	The system should have the ability to generate alerts when payment becomes over due
RC04.F.07	Taxpayer Alerts	The system should have a provision for sending SMS and e-mail notification to the taxpayer for reminding him of his payment due before and after the due date
RC04.F.08	Decision support system	The system should provide decision support tools to allow prioritization of collection activities on the basis of: a. Amount of arrears b. Ability of taxpayer to pay the tax debt as gathered from various sources c. Availability of NAFA resources with the skills to handle the arrears issue
RC04.F.09	MIS reports	The system should provide MIS reports regarding Ageing of collection cases: This report should provide date of identification of the arrear, number of elapsed days since identification of the arrear, amount of arrear as on date of identification, amount of arrear as on date of the report (in case any penalties and/or interest has been levied)
RC04.F.10	MIS reports	The system should provide MIS Reports on trends in arrears and collection cases: This report should provide details of amounts of arrears at the beginning of the month, new arrears identified during the month, amount of arrears paid during the month and balance arrears at the end of the month.
RC04.F.11	MIS reports	The system should provide MIS reports regarding arrears on the following parameters: a. Amount of arrears by administration b. Amount of arrears by tax type
RC04.F.12	MIS reports	The system should provide MIS reports regarding Collection of arrears based on enforcement steps.

8 – REVENUE ENFORCEMENT (RE)

RE01.F.1	Automated Enforced Collection	The Revenue Enforcement workflow should have the capability of performing and controlling automated and manual process steps.
RE01.F.2	Unique ID number	The system should allow the attribution of a unique ID number for each enforced collection file.
RE01.F.3	The Enforced Collection cases	The system should allow maintaining a Collections Case Folder for each enforced collection case, that consists of: a) Returns/other contributing documents; b) Notices (advising the Taxpayer there is an arrears); c) Registration Risk History and Profile Data; d) The Accounts; e) Registration Data; f) Taxpayers Bank Accounts; g) Taxpayer Assets; h) The time the Case is opened, and i) Jurisdiction.
RE01.F.4	Workflow Integration	The system should allow for the existence of a Workflow subsystem connection between Accounts and Enforced Collection to transport the Collections Folder from Accounts Arrears Management to the correct Enforced Collections jurisdiction.
RE01.F.5	Workflow – Process Administration Control	The Workflow subsystem should allow for maintaining the Administration process performance data. Process performance data allows Tax Administration to remediate bottlenecks in a process. Increasing staffing in a process step might decrease service times and increase overall process performance.
RE01.F.6	Workflow – Individual Process Performance	The Workflow subsystem should allow for maintaining the individual process performance information. Individual process performance data allows Tax Administration to evaluate personnel performance for training purposes and to increase efficiency. This is particularly important to Collections Staff in monitoring case team performance.
RE01.F.7	Workflow – Case Monitoring	The Workflow subsystem should allow for monitoring the performance of each Enforced Collection Case overall.
RE01.F.8	Workflow – Enforced Collection Case Control	The Workflow subsystem should allow for monitoring each step in the Enforcement method, tracking the work time for each stage in the Enforced Collections process.
RE01.F.9	Arrears Inventory	The system should allow for maintaining an Arrears Inventory. Arrears Inventory consists of the number of collection cases (case folders allocated to the Enforced

		Collection Unit) and in the nationwide, allocated to County's and allocated to a Local Unit for Collection.
RE01.F.10	Enforced Collections Reports	The system should allow for composing Enforced Collections report that defines the number of collections and amount secured by: <ul style="list-style-type: none"> • Each Local Office • Each County • Each Enforced Collection Region, and • Nationally.
RE01.F.11	Automated Real Time Collections	The system should allow for creating real time collections amounts actually secured in accordance with arrears amounts collected and posted to the accounts.
RE01.F.12	Enforced Collections Plan	The Enforced Collections Central Unit should create a system supported collections target based on available manpower for Enforced Collection. The Enforced Collection projection or target is based on previous year's collection activities and the number of teams that were producing results by jurisdiction. The objective should be introduced into the system by NAFA and the plans should be monitored each month against actual performance against the commitment.
RE01.F.13	Enforced Collection case segmentation	The Chief of Service should select the largest arrears first for review, and assignment, continuing until the number of accounts selected for Enforced Collections is equal to the number and size of cases that were committed to in the Enforced Collection Plan.
RE01.F.14	The Enforced Collection Resolution	Every Enforced Collection should result in a Resolution that defines how the debt is satisfied. Finalising an Enforced Collection activity should result in a resolution which should update the information existing within the Taxpayer Risk History and Profile database. The resolution defines how the debt will be settled. There are a number of possible alternatives that might satisfy the debt, specifically: <ul style="list-style-type: none"> • Payment in installments • Bank payment; • Garnishment; • Seizure; • Another party held liable; • Insolvability; • Business Bankruptcy, resulting in payment of the debt; • Statute of limitations.
EC02 - Resource planning (annual, monthly)		
RE02.F.01	Staff availability module	The Case Management System ("CMS") should have a staff availability module that contains information about: <ul style="list-style-type: none"> - the employee - specialisation

		<ul style="list-style-type: none"> - grade / seniority level - calendar and status / period (available, not available - fully booked, on vacation, partially available - % availability)
RE02.F.02	Calendar	There should be a calendar of non-working days and vacation periods.
RE02.F.03	Execution staff utilisation	The CMS should target 90% staff utilisation on enforced collection activities and should also be able to compare the availability of existing resources with the estimated work volume.
RE02.F.04	Workload analysis	The CMS should be able to compare resource availability (based on user-defined number of employees) with the estimated workload.
RE02.F.05	Workload assumptions	It should be allowed to introduce variables, such as estimation of workload for a type of case (%).
RE02.F.06	Computation	The CMS should be able to compute information on yearly, quarterly and monthly basis.
RE02.F.07	Status review and rescheduling	The system should be able to compare the status of activities with planned ones and recalculate the plan for a specific period, by comparing (i.e. delayed activities should be moved together with necessary resources).
RE02.F.08	New parameters	Management should be able to perform changes during the period by introduction of new parameters related to cases and / or staff.
RE02.F.09	Generating the planning	The planning reviewed under RE02.F.7 should be electronically generated and the relevant persons should be notified for approval.
RE02.F.10	Case database	The CMS should have a case database embedded that would record and manage all action related to a taxpayer having arrears, information which should be transmitted from the Taxpayers Accounts Ledger. The database should classify cases based on the type of action required, so that they are assigned to relevant officers according to defined parameters.
RE02.F.11	Case creation	The CMS should create a new case and should be able to generate a unique case identifier for the created case, which should contain elements of taxpayer identification, so that all cases related to a taxpayer can be tracked.
RE02.F.12	Case information	The CMS should be able to register metadata to a freshly created case (inter alia): start date/time, ID No, trigger of the case, taxpayer enforced collection case history, location, workflow of the activity (i.e. seizure status, sales process status etc.) etc.
RE02.F.13	Case information – attachments	The CMS should be able to add any documents to a freshly created case.

RE02.F.14	Case assignment	The CMS should be able to assign a case to a case worker (collection staff) using information from the staff availability module. Also, the CMS should notify the tax officer and its superior about the case assignment.
RE02.F.15	Case assignment – availability status	The status of the employee to which a case was assigned should change “available” to “assigned” for the duration needed for solving the case.
RE02.F.16	Case assignment – manual changes	Manual changes in the status should be possible based on access rights.
RE02.F.17	Case assignment – previous experience	The CMS should support workload assignment based on past experience, skills, qualifications of staff members.
RE03 - Payment facilities		
RE03.F.1	Payment facilities conditions	The RMS system should allow NAFA to define the legal conditions in which payment facilities can be granted (e.g. for payment rescheduling, the taxpayer should have to fulfill the relevant conditions as well as to have all the returns submitted, should find himself/herself in difficulty due to lack of cash, have a guarantee constituted); these conditions should be available for reading to the taxpayer on the WEBSpace.
RE03.F.2	Payment facilities conditions – changing the parameters	Parameters should be defined and the system should allow for changes to these parameters by NAFA, as per the debt collection strategy, Note: The parameters represent those elements which are configurable by NAFA’s staff (e.g. deadlines for submitting a guarantee, value, etc.).
RE03.F.3	Taxpayer account	There should be an option available into the taxpayer account to request payment facilities.
RE03.F.4	Request for payment facility – form	There should be an electronic form that needs to be filled in by the taxpayer / tax administration officer, containing all information related to the requests (which debt, how many installments etc. and the justification that the conditions are met, request motivation).
RE03.F.5	Request for payment facility – attachments	The interface should allow attaching documents in various formats (i.e. PDF, .PNG etc.).
RE03.F.6	Request for payment facility – downloadable form	The form will be available on the website for download, to be filled in manually.
RE03.F.7	Online submission – digital signature	The system should allow online submission only if there is a certified electronic signature attached.
RE03.F.8	Personal submission	The form downloaded and manually completed by the taxpayer (or consultant representing the taxpayer in its relations with NAFA) should be personally submitted by the taxpayer at NAFA’s facility and afterwards

		the form should be introduced into the system by the relevant tax officer. NAFA's officer should scan and attach any necessary documents as attachments.
RE03.F.9	Inquiry of Taxpayer risk history and profile database	In case of online submission but also in cases of personal submission, the system should inquire the Taxpayer risk history and profile database and decide whether original documents and / or guarantee should be requested, based on pre-defined criteria. The same Taxpayer risk history and profile inquiry should be performed for requests filled in by the tax administration officer for deciding on the need for guarantee.
RE03.F.10	Request registration confirmation – online submission	After the inquiry, the system should return a message to the taxpayer either confirming that the request has been registered and will be reviewed by NAFA, either that the taxpayer needs to submit the original documents and/or guarantee by a deadline, in case not the request being rejected.
RE03.F.11	Request registration confirmation – in person submission	In case the request cannot be resolved on the spot, the system should generate a document confirming the registration of the request, any additional requirements (i.e. need for guarantee and conditions for constituting it) and estimated deadline for resolution.
RE03.F.12	Eligibility checks	The system should perform all the checks/queries needed for determining the taxpayer's eligibility for granting payment facilities in accordance with the conditions defined by NAFA at RE03.F.1, including: <ul style="list-style-type: none"> - comparing the amounts from the requests with the ones from the Taxpayer Accounts Registry - querying the Taxpayers Risk History and Profile database - providing the guarantee and its amount, if the case.
RE03.F.13	Guarantee amount	The RMS system should allow NAFA to define criteria for determining the amount of the necessary guarantees (e.g. the nature of the taxpayer, the age and value of the arrears, its risk history and profile etc.) and the amount of the guarantee should be automatically provided after the submission of the request. The criteria previously defined should be modified as NAFA considers necessary.
RE03.F.14	Withdrawal of request for payment facilities	The taxpayer should have the option of withdrawing the initially submitted request. In this case the taxpayer should submit another request to NAFA, either electronically or personally. The system should update the taxpayer's status to reflect the withdrawal of request for payment facilities.
RE03.F.15	Automatic approval/refusal – insufficient information	If there is enough information in the system (e.g. checking the existence and correctness of the guarantee's value, if the case), based in pre-defined criteria, the system should decide approval/rejection of the request for granting a payment facility.
RE03.F.16	Automatic approval/refusal – conditions fulfilled/not fulfilled	In case the taxpayer fulfils/does not fulfill all the necessary conditions, the system should approve/reject the request for payment facility.
RE03.F.17	Further checks notification	In case there is not enough information for the automatic approval to be applied or there are unclear elements in the request, the system should send a notification to a collection officer, who will analyse the request and either make a decision based on existing information, either ask the taxpayer for additional information/documents.

RE03.F.18	Recalculation of interest and penalties	Upon the approval of the request, the system should recalculate debts, interests and penalties, according to payments effected by the taxpayer
RE03.F.19	Posting the Taxpayer Accounts Registry and WEBSpace account	Approval/refusal are posted in the Taxpayer Accounts Registry and WEBSpace account.
RE03.F.20	Outreach Program – Short message	The system should compose a short message indicating that there is a resolution posted and send it to the taxpayer by means preferred by him/her.
RE03.F.21	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database (that the taxpayer is keeping their Registration Record up to date).
RE03.F.22	Document management	The request, resolution, message to the taxpayer should be stored as documents in the Document Management database.
RE03.F.23	Matching the payments with the installments schedule and monitoring the conditions for applying the payment facility	The system should scan periodically the account to identify outstanding liabilities. In addition, the system should periodically monitor the fulfillment of the conditions for granting the payment facility but also the taxpayer's conformation with the approved instalments' schedule containing the deadlines for payments of each instalment.
RE03.F.24	Cancelling the payment facility – notification for not fulfilling the conditions	In case the system detects the nonfulfillment of the conditions for maintaining the payment facility, it should automatically generate a notification to the taxpayer which should be sent using the agreed means (e.g. WEBSpace account, email, SMS, fax, etc.). More specifically, in case the taxpayer delays the payment of an instalment, the event is signalled by the system and the taxpayer is announced about this and advised to solve the problem and/or to provide explanations to justify the nonfulfillment of conditions within the deadline established by NAFA.
RE03.F.25	Cancelling the payment facility – no answer	In case the taxpayer does not solve the problem or does not provide explanations regarding the cause of not fulfilling the conditions in the pre-established deadline, the system automatically cancels the payment facility and the enforced collection procedure should continue for the remaining debt.
RE03.F.25	Cancelling the payment facility – answer	In case the taxpayer solves the problem the system should commence monitoring the fulfilment of the conditions for maintaining the payment facility. In case the taxpayer's answer contains explanations/documentation for justifying the nonfulfillment of the conditions for maintaining the payment facility, the system should notify the responsible tax officer which should then analyse the said documentation.
RE03.F.26	Posting the Taxpayer Accounts Registry and the WEBSpace account	Losing the validity of the payment facility/continuing monitoring the conditions for maintaining the payment facility are posted in the Taxpayer Accounts Registry and in the WEBSpace account.

RE03.F.27	Outreach Program – Short message	The system should compose a short message indicating that there is a resolution posted and send it to the taxpayer by means preferred by him/her.
RE03.F.28	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database (that the taxpayer is keeping their Registration Record up to date).
RE03.F.29	Document management	The request, resolution, message to the taxpayer should be stored as documents in the Document Management database.
RE03.F.30	Changing the payment in instalments	The taxpayer should ask for the inclusion into the facility of other taxes or for the change of initial period of payment/amount of instalments. In this case, RE03.F.15 – RE03.F.32 functional requirements should be repeated.
RE03.F.31	Recovering a lost payment in instalments	In case the payment in instalments has been lost, the taxpayer should submit a request for maintaining its validity, before the guarantee's execution. RE03.F.15 – RE03.F.32 functional requirements should be repeated.
RE04 - Guarantees		
RE04.F.1	Cases when guarantee is required, can be released or executed	Legal conditions in which guarantees can be requested/released/executed and the amounts should be defined by NAFA into the RMS system; these should be available for reading to the taxpayer on the WEBSpace. Parameters should be defined by NAFA and the system should allow changes of the parameters by NAFA according to debt collections strategy.
RE04.F.2	System request for guarantee	The system should be able to identify the taxpayer requests which meet the conditions for guarantee and display a message after the submission of the request online.
RE04.F.3	Communicating the message to the taxpayer	<p>If the request for guarantee is performed on-line, the system should send into the WEBSpace account a message containing the request (amount, deadline, etc.) together with a link to the detailed procedure.</p> <p>If the request for a guarantee is performed in person, the system should send a similar message to the tax officer responsible with sending the relevant information to the taxpayer.</p>
RE04.F.4	Guarantee in kind - Option	The system should identify the box checked which means that the taxpayer has expressed the option for constituting a guarantee in the form of movable or immovable goods.
RE04.F.5	Guarantee in kind – Attached documents	The system should detect whether or not documents were attached (valuation report) which should attest the market value of the good. In case such documents were not attached, the system should generate an alert to the taxpayer in order for him to comply. If the taxpayer has attached such document, the system should forward them to the tax officer responsible with their analysis.
RE04.F.6	Guarantee in kind – Value correlation	The system correlates the amount owed with the estimated valued of the goods constituted as guarantee. Next the system should replicate the functional requirements RE08.F.6 – RE08.F.16.

RE04.F.7	Proof of guarantee submission - Cash	The system should identify guarantees within payment information provided by the Treasury, connect it to a taxpayer and compare this information with the required amount.
RE04.F.8	Proof of guarantee submission – Other types	The tax officer should manually introduce into the system, the amount from the documentation received from the taxpayer. The system should compare the amount input by the tax administration officer with the required amount.
RE04.F.9	Surety contract (“fidejusiune”) – Defining parameters	NAFA defines parameters to be inserted into the system.
RE04.F.10	Surety contract (“fidejusiune”) – Fitting into the parameters	The surety contract is automatically approved by the system provided that the taxpayer (who electronically submitted the contract) falls within the limits of the parameters previously established.
RE04.F.11	Surety contract (“fidejusiune”) – Not fitting into the parameters – generate notification message	In case the taxpayer does not fall within the limits of the parameters, the system generates a short message for notifying the taxpayer as regards the need to submit the original contract and the related deadline for this action.
RE04.F.12	Surety contract (“fidejusiune”) – Not fitting into the parameters – taxpayer notification	The previously generated message is automatically sent by the system to the taxpayer, through the previously agreed means of communication (SMS, fax, e-mail).
RE04.F.13	Approval of requests	<p>The system should conform that the guarantee has been submitted and should send an alert to the other processes which imply submitting a guarantee as well as the approval preconditions (e.g. lifting the precautionary measures, suspending the enforced collection, payment facilities).</p> <p>As regards the approval of the requests, posting the Taxpayer Account Registry, taxpayer communication and databases update, please refer to the functional requirements related to steps RE03, RE05 and RE11.</p>
RE04.F.14	Releasing the guarantee – automated release condition	The system should inquire periodically the cases with deposited guarantees checking whether the reasons for the guarantee still exist and all other conditions for automated release are met.
RE04.F.15	Releasing the guarantee – automated release	If the case may be, the Tax Administration should define the criteria for the automated release of the guarantee.
RE04.F.16	Releasing the guarantee – taxpayer option	The system should provide the taxpayer with the possibility to opt a box to be checked and which allows for the financial guarantee to be used for paying other tax obligations.

RE04.F.17	Posting the Taxpayer Account Registry and WEBSpace account	Option to release or release of the guarantee should be posted in the Taxpayer Accounts Registry and in the WEBSpace account.
RE04.F.18	Outreach Program – Short message	The system should compose a short message indicating that there is a resolution posted and send it to the taxpayer by means preferred by him/her.
RE04.F.19	Printing centre – preparing the document	The release of guarantee should be transposed into a document to be handed to the taxpayer, based on a predefined template.
RE04.F.20	Printing centre – option	The system should allow opting for document retrieval at the tax office or mailing with receipt confirmation or receiving it from the WEBSpace account.
RE04.F.21	Printing centre – mailing	If there is no option or the document is not retrieved from the tax office in a defined number of days, it should be sent to the massive printing centre for mailing, with receipt confirmation.
RE04.F.22	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database (that the taxpayer is keeping their Registration Record up to date).
RE04.F.23	Document management	The request, resolution, message to the taxpayer should be stored as documents in the Document Management database.
RE04.F.24	Executing the guarantee	If the periodical inquiry should indicate the unfulfilment of for which the guarantee was deposited the system should immediately notify the Treasury/bank to execute the financial guarantees or should mark the case as ready for enforced collection of the other goods related to guarantees in kind.
RE04.F.25	Competency delegation	For goods which are under the jurisdiction of other Tax Administration, the system should automatically send a delegation of competency for attributing the case to the Tax Administration under whose jurisdiction the good resides. The delegation of competency should be followed by all justifying documents necessary for executing the guarantee.
RE04.F.26	Posting the Taxpayer Account Registry and WEBSpace account	Start of the execution of the guarantee should be posted in the Taxpayer Accounts Registry and in the WEBSpace account.
RE04.F.27	Outreach Program – Short message	The system should compose a short message indicating that there is a resolution posted and send it to the taxpayer by means preferred by him/her.
RE04.F.28	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database (that the taxpayer is keeping their Registration Record up to date).

RE04.F.29	Document management	The execution, start of sale, message to the taxpayer should be stored as documents in the Document Management database.
RE05 - Precautionary measures		
RE05.F.1	Precautionary measure notification	The Enforced Collection should receive notifications from control bodies within NAFA such as Tax Audit, Antifraud and Customs or other institutions of precautionary measures to be performed. Notifications should either be transmitted from other modules of the RMS system or on paper in case they are issued by other institutions or generated by enforced collection.
RE05.F.2	Precautionary measure decision upload	The system should upload the decision for justifying the application of the precautionary measure, either automatically from the notification message or by an enforced collection officer.
RE05.F.3	Posting to the Taxpayer Accounts Registry and WEBSpace account	The precautionary measure should be posted in the Taxpayer Accounts Registry and in the WEBSpace account, at the same time with the measure accomplishment.
RE05.F.4	Outreach Program – Short message	The system should compose a short message indicating that there is a precautionary measure posted and send it to the taxpayer by means preferred by him/her. The message will include information about the possibility to constitute a guarantee.
RE05.F.5	Printing centre – Sending the decision by post	If the taxpayer has opted for receiving the decision by Post or if it has not expressed its option in this regards, the decision should be transmitted together with the implementation method to the Massive Printing Unit to be sent by Post, with receipt confirmation.
RE05.F.6	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database (that the taxpayer is keeping their Registration Record up to date).
RE05.F.7	Document management	The decision and message to the taxpayer should be stored as documents in the Document Management database.
RE05.F.8	Option regarding submitting the guarantee	The system should allow for the expression of the guarantee, through the WEBSpace account.
RE05.F.9	Notification regarding the insufficiency of taxpayer's patrimony	In cases when, when applying the precautionary measure it is found that the goods and income of the debtor are not sufficient or are totally missing, the system should generate a recording of proceedings which should contain the existing facts, which should be sent to the body which disposed the measure.
RE05.F.10	Notification for lifting the precautionary measure	The Enforced Collection should electronically receive notifications from NAFA' control bodies such as Tax Audit, Customs, Antifraud or other institutions of precautionary measures to be lifted.
RE05.F.11	Lifting of garnishment/seizure	The system should inquire the Taxpayer account for active arrears under enforced collection and, in case there are none, the garnishment/seizure should be lifted. If there are any arrears, the normal course of the

		enforced collection should be followed.
RE05.F.12	Posting the Taxpayer Accounts Registry and WEBSpace account	The termination of the precautionary measure should be posted in the Taxpayer Accounts Registry and in the WEBSpace account.
RE05.F.13	Outreach Program – Short message	The system should compose a short message indicating that the precautionary measure is lifted and send it to the taxpayer by means preferred by him/her.
RE05.F.14	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database (that the taxpayer is keeping their Registration Record up to date).
RE05.F.15	Document management	The decision and message to the taxpayer should be stored as documents in the Document Management database.
RE05.F.16	Transformation of precautionary measures into writs of execution	The system automatically inquires for writs of execution through which tax obligations were established, tax obligations which made subject of outstanding liabilities and in case the conditions are met, the writs of execution is issued and communicated to the taxpayer (see process RE06).
RE06 - Summons and writs of execution		
RE06.F.1	Posting debts of other institutions – Sent information	The system should record debts from other institutions, sent to be recovered by NAFA. The institutions can either input the data in a web based interface or can send it (through e-mail, fax) to the Tax Administration electronically or on paper in a standardized format.
RE06.F.2	Posting debts of other institutions – Electronically available information	In case of information related to debts transmitted by other institutions electronically (e-mail and/or fax) or on paper, the said information should be introduced manually into the system by NAFA's staff.
RE06.F.3	Identification of overdue taxes/debts	The system should identify periodically (e.g. daily) the overdue taxes for each type of tax, both for debts of the Tax Administrations and for debts received from other institutions.
RE06.F.4	Preparation of summons and writs of execution – Generated list	The system should generate a list containing the amounts owed by the taxpayers. The list should contain the owed amounts as well as the amounts owed by the taxpayers to other institutions.
RE06.F.5	Preparation of summons and writs of execution – Centralize amounts	The amounts contained within the list mentioned in the previous requirement should be centralized by the system based on TIN/PIN.
RE06.F.6	Preparation of summons and writs of execution – Issuance	The system should issue the summons and writs of execution divided by those for NAFA and those of other institutions. These documents should contain information as regards the next stages within the enforcement collection process.

RE06.F.7	Posting the Taxpayer Accounts Registry and the WEBSpace account	The documents are posted in the Taxpayer Accounts Registry and in the WEBSpace account.
RE06.F.8	Outreach Program – Short message	The system should compose a short message indicating that a summon is posted and send it to the taxpayer by means preferred by him/her.
RE06.F.9	Massive printing unit – Preparing the document	The summons/writ of execution should be transposed into documents which should be sent to the taxpayer, based on predefined templates.
RE06.F.10	Massive printing unit – Option	The system should allow the taxpayer to opt for taking the document from NAFA, receiving it by Post with receipt conformation or receiving it through the WEBSpace account.
RE06.F.11	Massive printing unit – Sending by Post	If the option mentioned above has not been expressed or if the document has not been taken from NAFA in a given deadline, it should be sent to the Massive printing unit for sending by Post, with receipt confirmation.
RE06.F.12	Recording of communication date	The system should record the date when the summons and writ of execution were communicated to the taxpayer, based on the standardized electronic file received from the 3rd party performing the communication (e.g. postal services or electronic confirmation from the system).
RE06.F.13	Publishing on NAFA's website of summons and writs of execution	If the summon and writ of execution could not be communicated to the taxpayer in a predefined number of days (e.g. 10 days) from the date they were issued, the details should be published on the Tax Administration website.
RE06.F.14	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database (that the taxpayer is keeping their Registration Record up to date).
RE06.F.15	Document management	The documents and message to the taxpayer should be stored in the Document Management database.
RE06.F.16	Notification to the Ministry of Economy and Finances	Update of the electronic archive containing real movable guarantees – The system should periodically issue (e.g. monthly) a report containing the receivables from the writs of executions (the receivables administered by the Ministry of Economy and Finances) for updating the electronic archive containing real movable guarantees.
RE07 – Garnishments		
RE07.F.1	Identification of taxpayers under garnishment procedure	The system should identify periodically (e.g. twice a month) taxpayers for which the garnishments should be executed, i.e. taxpayers for which summons were communicated and who confirmed their receipt, as well as the amounts for which the garnishments should be applied.
RE07.F.2	Identification of bank/ treasury accounts	The system should periodically (e.g. twice a month) update taxpayer bank/ treasury accounts data with information received from the banks/ treasury on new/ closed accounts.

		Note: The databases should be integrated into RMS and they should be periodically updated as per the information received from the third party institutions (for example banks and Treasury).
RE07.F.4	Requests for electronic garnishment	The system should centralize garnishments per bank/ treasury and send periodically (e.g. twice a month) to the headquarters of each bank/ central treasury, in electronic format, the garnishment orders.
RE07.F.5	Confirmation of executing the garnishments	The system should record garnishment confirmations of executions (full or partial garnishment) from banks/Treasury for each taxpayer. The confirmations should be received in a standardized format within a number of days from the date the garnishment order was sent (e.g. in 2 days).
RE07.F.6	Partial garnishment	If the garnishment has not been performed or has been partially performed, the process should be repeated as regards the amount left unrecovered, for all the bank accounts, as per the prioritization (please refer to the requirements RE07.F.2, RE07.F.3, RE07.F.4 and RE07.F.5)
RE07.F.7	Posting the Taxpayer Accounts Registry and WEBSpace account	The garnishment should be posted in the Taxpayer Accounts Registry and in the WEBSpace account.
RE07.F.8	Outreach Program – Short message	The system should compose a short message indicating that there is a garnishment posted and send it to the taxpayer by means preferred by him/her.
RE07.F.9	3rd party garnishments	The system should compile a list with 3rd parties (employers or clients of the debtor under D394-Declarație informativă privind livrările/prestarile și achizițiile efectuate pe teritoriul național) for which the garnishment process can start. Also, for identifying the economic relations of the main debtor, return D112 should be used or any other return which can provide information in this regard, as well as data from the trial balance, more specifically account 411.
RE07.F.10	Prioritization of 3rd party garnishments	The prioritization of third parties as regards the garnishments is determined depending on the amount to be recovered compared with the owed amount, so as for the garnishments to be applied to a minimum number of third parties, but in order for the receivable to be recovered.
RE07.F.11	Issuing third party garnishments	The system should issue the decision for garnishment in the previously established order.
RE07.F.12	Lifting the garnishments	Once the system detects the full recovery of the debt as well as the source for covering the debts, it should issue an order for lifting all the garnishments as well as those on other third parties.
RE07.F.13	Notification regarding lifting the garnishment	The confirmation of the garnishment from a 3rd party should be posted within the WEBSpace account and/or communicated on paper to the taxpayer and to the 3rd party.
RE07.F.14	Posting the Taxpayer Accounts Registry and	The confirmation of garnishment on a third party is posted in the Taxpayer Accounts Registry and in the WEBSpace account, both for the main debtor and for the third party.

	WEBSpace account	
RE07.F.15	Outreach Program – Short message	The system should compose a short message indicating that a garnishment on a third party is posted and send it to the taxpayer by means preferred by him/her (both main debtor and third party).
RE07.F.16	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database (that the taxpayer is keeping their Registration Record up to date).
RE07.F.17	Document management	The above should be stored as documents in the Document Management database.
RE08 - Seizure of goods		
RE08.F.1	Identification of taxpayers under seizure procedure	<p>The system should identify periodically (e.g. twice a month) taxpayers for which the garnishments could not be executed, i.e. no amounts available in bank accounts or with 3rd parties. For these taxpayers, the seizure procedure should be initiated. More specifically, the system should query the Taxpayer Accounts Registry and should extract the amounts which have not been recovered through garnishments. These amounts should turn into seizures.</p> <p>The procedure for seizure of goods can be performed in parallel with the garnishments, depending on the risk history and profile of the taxpayer.</p>
RE08.F.2	Case creation	The system should create a case for each situation in which after the expiry of the deadline from communicating the summon, the taxpayer has not paid or in case the seizure process is performed in parallel with the instituting the garnishment.
RE08.F.3	Case assignment	The system should allocate the case to an appropriate and available enforced collection officer, as per the criteria defined in the resource planning process.
RE08.F.4	Integration with external data bases and other information	<p>The system should be able to extract information on goods owned by the taxpayer from external data bases, such as:</p> <ul style="list-style-type: none"> • Vehicle Registry (Bază de date Inmatriculari) • Land Registry (Oficiul de Cadastru si Publicitate Imobiliară) • Movable Guarantees Electronic Archive (Arhiva Electronică de Garanții Reale Mobiliare) • Financial Investment Entities (Societăți de Investiții Financiare) • Central Repository (Depozitarul Central) • Vessels Register (Înmatriculări Nave) • Aircrafts Register (Registrul Aeronautic) • Deposit boxes (Cutii de valori) • Trade Registry (Registrul Comerțului)

		<ul style="list-style-type: none"> • Local taxes (Taxe locale) <p>The list above is not exhaustive in the sense in which it can comprise other data bases of other public or private institutions which hold information as regards other goods in the debtor's patrimony.</p> <p>In the same time, the system should extract relevant information regarding the debtor's patrimony also from its financial statements or from the balance sheet (data from relevant accounts).</p>
RE08.F.5	Market value	For the purpose of the current process, the system should take into consideration the estimated market value of the goods.
RE08.F.6	Selection of taxpayer's goods to be seized	The system should match the value of the debt with the estimated value of the goods and prioritize goods based on criteria predefined by NAFA, to provide a selection of goods to be seized. The order should be determined by the degree of covering the debt so as for a minimum number of goods to be seized.
RE08.F.7	Allocation of goods to be seized	The goods should be allocated by the system to the relevant Tax Administration for confirmation and for realizing the physical inspection.
RE08.F.8	Debt lower than the value of each good	In case the debtor has a debt which is below the value of each good in its property, the system should select the good with having the market value as close as the debt's value as possible.
RE08.F.9	Physical inspection of goods to be seized	The system should record the location of the goods and whether they should remain with the debtor or a custodian.
RE08.F.10	Seizure recording of proceedings	The system should issue the Seizure Note, which should be signed by both the Tax Administration representative, the debtor and the custodian, if applicable. The signed Seizure Note should be available in the system.
RE08.F.11	Posting the Taxpayer Accounts Registry	The seizure note is posted in the Taxpayer Accounts Registry.
RE08.F.12	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database (that the taxpayer is keeping their Registration Record up to date).
RE08.F.13	Document management	The seizure note and message to the taxpayer should be stored in the Document Management database.
RE08.F.14	Seized goods inventory	<p>There should be a database in the system with the inventory of all seized goods (movable and immovable goods), with the exception of perishable goods (please refer to RE10) by type (e.g. property, car, electronic equipment etc.) containing:</p> <ul style="list-style-type: none"> - all necessary identification data pre-defined for each type of goods (i.e. for cars: registration no); - a status (awaiting auction, auction in progress, awaiting second auction, sold, payment received, property

		transferred, good delivered to the buyer, not sold, returned to the debtor etc.); - its location (with all details to easily locate the item if it is stored in NAFA's warehouse).
RE08.F.15	Seized goods inventory – Unique property ID	Each item in the inventory should contain a unique property number that is associated with a specific resolution. The property ID allows the proper amount paid for items disposed of through the online auction to be credited to the Taxpayers Tax Debt.
RE08.F.16	Seized goods inventory – Groups/packs of goods	The system should allow introduction of groups /packs of goods. They can be created for identical goods that should be sold together because the value / unit is higher than the enforced collection cost (i.e. fast moving consumer goods). The quantity should be specified (no of units, weight etc.).
RE08.F.17	Seized goods inventory – other attachments	The system should allow upload of attachments, such as pictures of the goods or scanned documents if necessary, in a compressed form.
RE08.F.18	Seized goods inventory – active/inactive	The records related to the items which may not be subject to auction (i.e. property transferred or returned to the debtor) should be archived after a defined period (i.e. for the statute of limitation period / annually etc.).
RE08.F.19	Registration of the mortgage	The system should issue a notification to the institution that is in charge with registering the mortgage. Note: In case an interface should be developed for these institutions, the notification will be automatically sent. If not, the notification should be taken over by a tax officer and sent as per the existing cooperation protocol.
RE08.F.20	Confirmation of mortgage registration	The system should allow recording the mortgage confirmation received from the institution that is in charge with registration (either manually or through the interface), together with information on mortgages registered by other creditors for the same good.
RE08.F.21	Notification of intention to sell	The system should issue notifications for all creditors informing them of the intentions to sell the good, the auctioning procedure and estimated auctioning date.
RE08.F.22	Application for release of seized good – Constituting the guarantee	Once the guarantee is approved, the system should automatically lift the seizure (please refer to RE04).
RE08.F.23	Application for release of seized good – Debt payment	The system should analyse the information it holds and in case the taxpayer has performed the full payment of its debt (principal and accessories), the system should release the goods from seizure.
RE08.F.24	Replacing the seized goods	Once the measure for replacing the seized goods has been approved, the system should automatically move the seizure from one good to another.
RE08.F.25	Posting the Taxpayer Accounts Registry and the WEBSpace account	The release from seizure and debt payment (principal and accessories) are posted into the Taxpayer Accounts Registry and into the WEBSpace account.

RE08.F.26	Outreach Program – Short message	The systems should compose a short message indicating the fact that the debt payment (principal and accessories) together with the release from seizure have been posted and the message should be sent to the taxpayer via the preferred means.
RE08.F.27	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database (that the taxpayer is keeping their Registration Record up to date).
RE08.F.28	Document management	The information mentioned above should be stored in the Document Management database.
RE09 - Transfer of property		
RE09.F.1	Submitting the request for transfer	The taxpayer should submit a request for the transfer of its property either on paper, electronically or through its WEBSpace account.
RE09.F.2	Evaluation of submitted request	The process of evaluating the request is identical with the one in RE10 so please refer to the functional requirements for this process.
RE09.F.3	Submitting the justifying documentation	Similar with the process of submitting the request whose requirements were detailed above, also in the case of justifying documentation the taxpayer may submit it electronically.
RE09.F.4	Approval/ Rejection of transfer	The Tax Administration responsible Manager should record in the system the approval or rejection of the transfer.
RE09.F.5	Debt settling	The system should settle the debt against the property value.
RE09.F.6	Posting to the Taxpayer Accounts Registry and WEBSpace account	The debt settling should be posted in the Taxpayer Accounts Registry and WEBSpace account.
RE09.F.7	Outreach Program – Short message	The system should compose a short message indicating the event and send it to the taxpayer by means preferred by him/her.
RE09.F.8	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database (that the taxpayer is keeping their Registration Record up to date).
RE09.F.9	Document management	The above should be stored as documents in the Document Management database.
RE10 - Auctions (sale of seized goods)		
RE10.F.1	Evaluation database – Automated update	There should be another database with standard values by types of goods which should be updated periodically (at least annually) based on inflation rate, exchange rate fluctuation, reference prices defined by the National Property Register or other authorised bodies or other standard indicators, should be possible.

RE10.F.2	Evaluation database – Manual update	Manual update of the database by an assigned unit / enforced collection officer should be possible for certain types of goods. The valuation in discussions should be requested by the officer to an authorised valuator (please see RE10 – 12 below).
RE10.F.3	Evaluation database – Approval of the manual update	Manual updates should generate requests for approval from superiors.
RE10.F.4	Evaluation database – Maintenance	This database should initially contain most frequent types of seized goods and should be upgraded with additional items, as new types of goods are seized. Introduction of additional items should generate approval request to a supervisor.
RE10.F.5	Automated evaluation	The system should automatically assign a value based on the evaluation database, once the information related to the type of good and other characteristics relevant for the value is input in the system.
RE10.F.6	Evaluation by an enforced collection officer	The system should allow manual input of the value when the search in the database does not generate any result. Manual overwrite should be allowed, but based on restricted access rights.
RE10.F.7	Evaluation by an external evaluator – notification	The system should automatically send a notification to an authorised evaluator when the type of good requests such and evaluation (i.e. property).
RE10.F.8	Evaluation by an external evaluator – input of value	Authorised evaluators should have a web interface access to see the information related to the property in the inventory, including contact information of the taxpayer, and to input the value. The same web interface as for auctions should be used (see below requirements related to user name / passwords etc.)
RE10.F.9	Evaluation by an external evaluator – attachment	The system should allow attachment of the evaluation report in PDF format.
RE10.F.10	Posting to the Taxpayer Account Registry and WEBSpace account	The evaluation decision should be posted in the Taxpayer Accounts Registry and WEBSpace account.
RE10.F.11	Outreach Program – Short message	The system should compose a short message indicating the event and send it to the taxpayer by means preferred by him/her.
RE10.F.12	Pre-auction sales	Before posting to the auction platform, if the good is sold through other methods allowed by law, the buyer should create an account on the auction platform. The enforced collection officer should assign the good to the registered buyer, inputting the "sold" status, awaiting payment. The rest of the steps are identical with the auction sales.
RE10.F.13	Publishing goods for auction	The system should scan the inventory daily and should publish for auction all goods older than a pre-defined number of days, which are not yet sold or returned to the debtor. The posted announcement should contain all information related to the good, which is relevant for the sales process and / or is required by law.

RE10.F.14	Publishing goods for auction – auction information	The auction duration, start date and time should be automatically posted (a defined number of days from the posting moment), as well as the registration deadline and conditions (there should be a link to the relevant chapter in the auction rules, which should be available online on the same platform).
RE10.F.15	Publishing goods for auction – auction file	One auction should be organised for one item (good / group of goods) having a unique ID. All operations related to the respective auction should be stored in the auction file, identified by the ID of the good and the number of the auction (first, second, third).
RE10.F.16	Registration for auction	To participate in the auction, each potential bidder should create an account on the website, defining a username and password and should input all necessary identification, contact and bank account information. Requirements in terms of security should be identical with those for creating the taxpayer's webspace.
RE10.F.17	Registration for auction – terms and conditions	The system should display the terms and conditions of the process and should request the bidder's acknowledgement and agreement before proceeding to the next step.
RE10.F.18	Registration for auction – unique ID	Each user should receive a unique ID, connected to the TIN/PIN, which should be used and disclosed in the auction process. The same ID should be used in future auctions.
RE10.F.19	Registration for auction – online payment	The website should be connected to a certified online payment facility.
RE10.F.20	Registration for auction – one payment	Payment should be done in one transaction / auction.
RE10.F.21	Registration for auction – rejected payment	The system should not authorise the finalization of the payment process if the deadline for registration has passed (i.e. 24 hours before the start of the auction) or if the same user has made another payment for the same auction.
RE10.F.22	Registration for auction – registration posting	Once the payment is confirmed, the system should post the ID of the registered bidder in the auction file and in the bidder's account.
RE10.F.23	Registration for auction – confirmation of registration	The system should send a notification to the bidder confirming the registration.
RE10.F.24	Bidder's risk history	Each bidder's activities should be recorded in a risk history and activity database
RE10.F.25	Auction login	The bidders should be logged with the user name and password and should access the specific auction page to participate.
RE10.F.26	Parallel auctions	The system should allow participation of the same user to multiple auctions in parallel.
RE10.F.27	Auction rules	Specific rules for the auction should be visible on the auction page (i.e. bidding steps)
RE10.F.28	Auction opening	At the announced date and time the system should launch the auction with the starting price posted in the announcement, only if there is at least one participant.

RE10.F.29	Bidding – offer posting	All active bidders should post their offer which cannot be lower than the starting price.
RE10.F.30	Bidding – list of offers update	The list of offers should be updated in real time and posted in descendant order.
RE10.F.31	Bidding – steps	If there are bidding steps defined, the system should not allow postings lower than the thresholds defined by ANAF (i.e. percentage or amount)
RE10.F.32	Auction – physical presence	The enforcement offices should be able to introduce the offers of more participants that are no logged in directly, using a special interface.
RE10.F.33	Auction closing	The auction should be closed if within three minutes from the last call no other higher offer is posted. The closing should be clearly posted.
RE10.F.34	Auction winner	When the auction is closed, the system should post the winning offer, the ID of the winner and the full hierarchy of offers.
RE10.F.35	Unsuccessful auction	If there are no attendants / no offers, the auction should be declared unsuccessful.
RE10.F.36	Unsuccessful auction – notifying the enforced collection officer	The enforced collection officer should be notified so that next auction should be authorised. The proposed time, date and starting price are included in the notification. No more than two additional auctions can be organised.
RE10.F.37	Next auction authorisation	The system should send an authorisation request. The manager either authorises the next auction as proposed by the system or suggests new time and price, but no later and no less than the price provided by the system. In the second case, the authorisation needs to be reviewed by a supervisor.
RE10.F.38	Online payment	The website should be connected to a certified online payment facility. The amount should be determined by the system deducting the registration fee (s).
RE10.F.39	Rejected payment	The system should not authorise the finalization of the payment process if the deadline has passed (i.e. 48 hours before the start of the auction) or if the amount is not the correct one.
RE10.F.40	Bank transfer	In case the buyer wishes to pay by bank transfer (in defined cases for large amounts), the system should issue a pro-forma invoice containing all necessary information for the payment order, based on the buyer's request. There should be a separate Treasury account for such payments to avoid confusions with other types of payments.
RE10.F.41	Bank transfer – payment proof	The system should allow posting of the payment proof within 48 hours from the moment of payment.
RE10.F.42	Prolonged payment term	The system should allow extension of the deadline if authorised by an enforced collection manager.
RE10.F.43	Payment in instalments	The system should allow payment in instalments provided that this is authorised by an enforced collection manager, and if certain conditions are met, in which case the system should compute and post the value and deadline of each instalment.

RE10.F.44	Payment confirmation	When the payment is confirmed, the system should send a notification to the buyer.
RE10.F.45	Payment confirmation – manual check	The system should compile once a day reports for each enforced collection officer with their assigned cases where manual checks (i.e. payment proofs) are required and so that the officer should confirm the payment.
RE10.F.46	No payment – lost auction	The system should detect the online payments and if no payment is recorded and there is no attached payment proof, it should notify the bidder that the winner status was lost.
RE10.F.47	No payment – new winner	In case there are other offers, the system should notify the next bidder that he / she is the winner (if such intention was expressed) and that he/ she can pay within a defined period of time.
RE10.F.48	Ownership change decision	The system should issue the ownership change decision and send it to the assigned collection officer, which is responsible for delivering it to the buyer.
RE10.F.49	Ownership change decision – buyer notification	The system should notify the buyer by agreed means that a document was issued and the good is ready for delivery. The information about location and terms and conditions of delivery should be included.
RE10.F.50	Posting to the Taxpayer Accounts Registry and WEBSpace account	Once the ownership change decision should be issued, it should be posted to the Taxpayer Accounts Registry and on the WEBSpace account.
RE10.F.51	Outreach Program – Short message	The system should compose a short message indicating the ownership change and send it to the taxpayer by means preferred by him/her.
RE10.F.52	Recalculating liabilities	The system should recalculate the liability based on the payment value.
RE10.F.53	Update of the History and risk profile database	The system should update the History and risk profile database.
RE10.F.54	Document management	Information mentioned above should be stored in the Document management database.
RE10.F.55	Printing centre – mailing	Relevant documents should be generated by the system to be printed and sent by post mail to the buyer.
RE10.F.56	Options for the reimbursement of the participation fee	The system should notify the bidder who lost the auction to opt for reimbursement methods (using the fee as credit for other auctions or reimbursement via the same bank account).
RE10.F.57	Participation fee reimbursement	The system should automatically proceed according to the participant's option.
RE10.F.58	Failed auction	After 3 unsuccessful auctions, the system should declare the auction as being unsuccessful and should notify the relevant enforced collection officer.

RE10.F.59	Taxpayer communication – short message	The system should notify the taxpayer by agreed means that the good should be returned but unavailable until the statute of limitation ends.
RE10.F.60	Transfer of property to the state	If the good is not sold during the statute of limitation period, the system should notify the enforced collection officer to start the procedure for transfer of the property to the state.
RE10.F.61	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database.
RE10.F.62	Document management	The information mentioned above should be stored in the Document Management database.
RE11 - Release and allocation of the amounts collected by enforcement		
RE11.F.1	Defining conditions for releasing the amount	The system should contain a series of predefined conditions necessary to be fulfilled in order for the release of amount to take place (e.g. the deadline which should elapse from the moment the relevant amount has been collected).
RE11.F.2	Defining the order of distribution	The system should contain a predefined order according to which the amounts should be distributed.
RE11.F.3	Checking the deadline	The system should check the elapse of the predefined deadline (e.g. 15 days) from the date the amount which should be released/distributed has been collected.
RE11.F.4	Debt lower than the amount collected through enforced collection – Taxpayer notification	If the debt is lower than the amount recovered through enforced collection, the system should notify the taxpayer using the means of communication previously agreed (e-mail, fax, WEBSpace account).
RE11.F.5	Checking the existence of other debts	The system should check the existence of other debts.
RE11.F.6	Existence of other debts	The system should allocate the amounts for closing those other debts, in the order of priorities defined within RE11 process.
RE11.F.7	Notifying the creditors - Format	The system should generate a notice to the creditors as regards their participation in the process of distribution of the amount in question.
RE11.F.8	Notifying the creditors – Short message	The system should compose a short message as regards the existence of the notice and the message should be sent to the taxpayer through the preferred means of communication.
RE11.F.9	Posting the Taxpayer Accounts Registry	The notice should be posted into the Taxpayer Accounts Registry.
RE11.F.10	Posting the Document Management database	The notice should be posted into the Document Management database.

RE11.F.11	Printing unit – Document	The notice should be transposed into a document.
RE11.F.12	Printing unit – Send by post	In case the notice cannot be communicated to the taxpayer through other means, the system should send the document to the Massive Printing Unit to be transmitted by post, with receipt confirmation.
RE11.F.13	Deadline for receivable titles	The system should contain a predefined term (as per the legislation in force) up to which receivables titles can be received.
RE11.F.14	Distribution of amounts	The system should distribute the manually checked/approved amounts depending on the pre-established priorities and based on the receivable titles received/existing into the database,
RE11.F.15	Proportional distribution	If the receivables have the same order of preference, the system distributes the amount proportional with each receivable.
RE11.F.16	Amounts left undistributed	The amount remained are distributed depending on the age of the tax obligations and as per the legislation in force.
RE11.F.17	Recording of proceedings - Issuance	The system should issue the recording of proceedings regarding the release/distribution of amounts.
RE11.F.18	Recording of proceedings - Publication	The recording of proceedings should automatically be posted on NAFA's website.
RE11.F.19	Restitution of amounts – Taxpayer notification	The system should notify the taxpayer as regards the existence of a positive balance after closing the debts.
RE11.F.20	Restitution of amounts – Treasury notification	The system issues a notification to the Treasury as regards restitution of the positive balance.
RE12 - Suspension of enforcement procedure		
RE12.F.1	Automated suspension of enforcement procedure	In case there are payment facilities approved, in case the taxpayer is subject to insolvency or bankruptcy or in case the taxpayer pays the debt (principal and additional amounts) the system should automatically suspend the enforcement procedure.
RE12.F.2	Manual suspension of enforcement procedure	The system should allow manual introduction of reasons for suspension (e.g. Court decision), including attachment of documents. The system should operate the suspension immediately after the introduction of such reasons by the enforced collection officer.
RE12.F.3	Application for suspension	The system should provide the taxpayer with a predefined template to be electronically filled and submitted through the WEBSpace account.
RE12.F.4	Application for suspension – attachments	The interface should allow for electronic documents to be attached in different formats (e.g. .PDF, .png, etc.) so as for the justifying documents (e.g. guarantees, other evidences etc.) to be provided.
RE12.F.5	Application for suspension – formal check	The system should instantly check the introduced data for errors.

RE12.F.6	Application for suspension – errors alert	In case of errors, the system should instantly send error alerts to the taxpayer for corrections.
RE12.F.7	Application for suspension – initial analysis by the system	The system should be able to compare data in the application and taxpayer risk history and profile with criteria for granting the suspension.
RE12.F.8	Application – content analysis	The system should push the analysis to an enforced collection manager together with initial findings and recommendations.
RE12.F.9	Issuing the decision	The approval / rejection decision should be taken by the responsible manager.
RE12.F.10	Posting to the Taxpayer Accounts Registry and WEBSpace account	The notification should be posted within the Taxpayer Accounts Registry and WEBSpace account.
RE12.F.11	Outreach Program – Short message	The system should compose a short message alerting that there are new notifications and should send it to the taxpayer via the preferred means.
RE12.F.12	Printing centre – sending by post mail	The decision should be transposed into a document.
RE12.F.13	Printing centre – option	The system should allow the taxpayer to opt for taking the document from the tax administration, sending the document by post mail with a receipt signature or receiving it by the WEBSpace account.
RE12.F.14	Update of the Taxpayer history and risk profile database.	The system should update the Taxpayer history and risk profile database.
RE12.F.15	Document management	The decision should be stored into the Document Management database.
RE13 - Failure to pay		
RE13.F.1	System information – electronic analysis	The system should analyse the information available in the system and third party sources to determine any potential sources of income to be used for extinguishing the debt.
RE13.F.2	System information – analysis results	The system pushes the results to the interface used to communicate with the Tax Administration officer.
RE13.F.3	Report – template	The system should generate a report template to be used by the Tax Administration officer.
RE13.F.4	Report – workflow	Submission for review, approval, rejection should be done through the system.

RE13.F.5	Report – comments	The system should allow addition of comments / suggestion by the manager.
RE13.F.6	Report – changes	The system should record all changes in the document.
RE13.F.7	Issuing the decision	The decision should be issued automatically upon approval, based on a predefined template.
RE13.F.8	Inactivation	The decision should trigger automated inactivation of the debt, which is moved in a separate database and the case should stop being pursued for enforced collection.
RE13.F.9	Posting to the Taxpayer Accounts Registry and WEBSpace account	The inactivation / write-off should be posted in the Taxpayer Accounts Registry and WEBSpace account.
RE13.F.10	Outreach Program – Short message	The system should compose a short message indicating the event and send it to the taxpayer by means preferred by him/her.
RE13.F.11	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database (that the taxpayer is keeping their Registration Record up to date).
RE13.F.12	Document management	The above information should be stored in the Document Management database.
RE13.F.13	Periodic inquiry	The system periodically reviews (at least once per year) the activity of the taxpayer to search for evidence of regained solvency.
RE13.F.14	Solvency regained	The system should automatically reactivate and trigger the start of the enforced collection procedure for taxpayers that appear to have regained solvency, suspending the statute of limitation.
RE13.F.15	Posting to the Taxpayer Accounts Registry and WEBSpace account	The reactivation of the debt should be posted to the Taxpayer Accounts Registry and WEBSpace account
RE13.F.16	Outreach Program – Short message	The system should compose a short message indicating the event and send it to the taxpayer by means preferred by him/her.
RE13.F.17	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database.
RE13.F.18	Document management	The above information should be stored in the Document Management database.
RE14 - Insolvency		

RE14.F.1	<u>Notification for opening of the insolvency procedure</u>	The system receives the notification and send it further to the Enforcement unit.
RE14.F.2	<u>Suspension of the enforcement- insolvency</u>	After receiving the above notification/ manual introduction of the data, the system suspends the enforcement actions.
RE14.F.3	Joint liability	The system should generate a message to the officer responsible in this concern, about the fulfilment of the conditions for triggering the joint liability procedure.
RE14.F.4	Joint liability – stop of the enforcement	In case of not fulfilling the conditions discussed, the process of enforcement is stopped.
RE14.F.5	Third party databases – periodic inquiry	The system should perform inquiries on a regular basis of the third party databases for information related to the wealth and the debtor's capacity to pay. The system should interrogate the databases for information related to the debtor's affiliates, his creditors etc.
RE14.F.6	Regaining the solvency	In case of identification of capital input in favour of the taxpayer, the system should declare the solvency of the debtor.
RE14.F.7	Regaining the solvency – Summon letter	The system should generate a letter for summon to interviews for the taxpayer's debtors.
RE14.F.8	Posting to the Taxpayer Accounts Registry and WEBSpace account	The letter for summons should be posted to Taxpayer Accounts Registry and WEBSpace account.
RE14.F.9	Outreach Program – Short message	The system should compose a short message indicating the event and send it to the taxpayer by means preferred by him/her.
RE14.F.10	Printing centre – sending by post mail	The letter for summon should be transposed into a document.
RE14.F.11	Printing centre – option	The system should allow the taxpayer to opt for taking the document from the tax administration, sending the document by post mail with a receipt signature or receiving it by the WEBSpace account.
RE14.F.12	Printing centre – sending by post mail	If the option above was not expressed or if the document was not picked up from the tax administration within a certain deadline, this should be sent to the Massive Printing Centre to be further sent by post mail, with a receipt confirmation.
RE14.F.13	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database.
RE14.F.14	Document management	The letter of summon should be stored in the Document Management database.

RE14.F.15	Closing the insolvency procedure	Provided that the conditions are fulfilled (the refuse of paying the debts by the creditors, inexistent goods or insufficient ones), the insolvency procedures is closed.
RE14.F.16	The deregistration of the taxpayer	The system should deregister the taxpayer.
RE15 - Joint/Subsidiary liability		
RE15.F.1	Defining the taxpayers to be jointly held responsible	The system should identify the taxpayers to be jointly held responsible based on criteria pre-defined by ANAF.
RE15.F.2	Data analysis - automated	The system should have the capabilities of analysing the electronic information and generating patterns and trends so as to determine the taxpayers (defined in the previous step) to be held liable together with the principal debtor.
RE15.F.3	Data analysis - manual	The system should push the results from the previous step, together with all the other information/documents which hadn't been electronically analyzed, to the relevant personnel for further analysis.
RE15.F.4	Determining the amount	The same analysis should be applied to establish the amount of the debt that falls under the procedure.
RE15.F.5	Notification for hearing	The system should generate notification for hearing, with the information of the taxpayer to share the responsibility with the principal debtor.
RE15.F.6	Posting to the Taxpayer Accounts Registry and WEBSpace account	The hearing notification should be posted within the Taxpayer Accounts Registry and the WEBSpace account.
RE15.F.7	Outreach Program – Short message	The system should compose a short message alerting that there are new notifications and should send it to the taxpayer.
RE15.F.8	Printing centre – Preparing the document	Hearing notification should be transposed into a document to be mailed to the taxpayer, based on a predefined template.
RE15.F.9	Printing centre – option	The system should allow the taxpayer to opt for taking the document from the tax administration, sending the document by post mail with a receipt signature or receiving it by the WEBSpace account.
RE15.F.10	Printing centre – sending by post mail	If the option above was not expressed or if the document was not picked up from the tax administration within a certain deadline, this should be sent to the Massive Printing Centre to be further sent by post mail, with a receipt confirmation.
RE15.F.11	Taxpayer risk history and profile database update	The system should update the Taxpayer Risk History and Profile database with the notification for hearing.
RE15.F.12	Document management	The notification for the hearing should be stored in the Document management database.

RE15.F.13	Taxpayer's confirmation	Taxpayer should confirm the receipt of the hearing notification through a response from his WEBSpace account, an e-mail, SMS, etc.
RE15.F.14	Request for delay	The taxpayer should have the possibility of requesting a delay in the hearing process. The option should be requested through a response from his WEBSpace account, an e-mail, SMS, etc. The taxpayer should specify the justification and proposed date for the hearing.
RE15.F.15	Request for delay – approval or rejection	The Tax Administration officer should receive the taxpayer's request and should analyse the taxpayer's justification and possibility of delaying the hearing. An approval/rejection decision should be issued.
RE15.F.16	Hearing resolution	The resolution should be input in the system.
RE15.F.17	Hearing resolution – rejection	In case the answer is negative than all the measures for applying the procedure should be stopped by the system.
RE15.F.18	Hearing resolution – approval	In case the answer is positive, the Tax Administration officer should run a system query to determine whether the payment obligations of the main debtor were extinguished.
RE15.F.19	Hearing resolution – debts extinguished	In case the debts of the principal debtor were extinguished, the measures for commencing the procedure should be stopped.
RE15.F.20	Hearing resolution – debts not extinguished	In case the debts of the principal debtor were not extinguished, then the system should commence the procedure.
RE15.F.21	Hearing resolution – multiplication of the claim	The system should allow the recording of claims for which there are two jointly liable taxpayers, without multiplying the tax debt (the same debt to appear as a value into both taxpayer accounts).
RE15.F.22	Posting to the Taxpayer Accounts Registry and WEBSpace account	The decision upon the hearing should be posted within the Taxpayer Accounts Registry and the WEBSpace account.
RE15.F.23	Outreach Program – Short message	The system should compose a short message alerting that there are new notifications and should send it to the taxpayer by preferred means.
RE15.F.24	Printing centre – Preparing the document	The decision upon the hearing should be transposed into a document to be mailed to the taxpayer, based on a predefined template.
RE15.F.25	Printing centre – option	The system should allow the taxpayer to opt for taking the document from the tax administration, sending the document by post mail with a receipt signature or receiving it by the WEBSpace account.
RE15.F.26	Printing centre – sending by post mail	If the option above was not expressed or if the document was not picked up from the tax administration within a certain deadline, this should be sent to the Massive Printing Centre to be further sent by post mail, with a receipt confirmation.

RE15.F.27	Taxpayer risk history and profile database update	The system should update the Taxpayer risk history and profile database.
RE15.F.28	Document Management	The decision should be stored in the Document Management database.
RE16 - Referral of the competent bodies		
RE16.F.1	Definition of the deadline for the limitation of the debts	The system should allow the definition, within the dashboard, of parameters according to the legislation in force.
RE16.F.2	Identification of the debtors – System inquiry	The system should interrogate the databases that contain relevant information for the identification of the debtors and should generate a list of taxpayers that owe taxes and contributions subject to withholding older than the deadline for the limitation the age of the debts.
RE16.F.3	Identification of compensatory amounts	The system should interrogate the modules/ databases that contain relevant information for the identification of amounts to be recovered by the taxpayer or of reimbursable VAT.
RE16.F.4	Notification – inexistent compensatory amounts	The system should generate a notification to the taxpayer by which he/ she will be notified regarding the need to perform payments in a pre-established deadline.
RE16.F.5	Compensation – existent compensatory amounts	The system identifies the compensatory amounts/ amounts to be refunded to the taxpayer and will proceed with the compensation against the taxpayer's debts, until the settlement of the latter. In case the debts are not settled entirely, the requirement RE16.F.4 should repeat.
RE16.F.6	Posting to the Taxpayer Accounts Registry and WEBSpace account	The decision upon the hearing should be posted within the Taxpayer Accounts Registry and the WEBSpace account.
RE16.F.7	Outreach Program – Short message	The system should compose a short message alerting that there are new notifications and should send it to the taxpayer by preferred means.
RE16.F.8	Printing centre – Preparing the document	The notification should be transposed into a document to be mailed to the taxpayer, based on a predefined template.
RE16.F.9	Printing centre – option	The system should allow the taxpayer to opt for taking the document from the tax administration, sending the document by post mail with a receipt confirmation or receiving it by the WEBSpace account.
RE16.F.10	Printing centre – sending by post mail	If the option above was not expressed or if the document was not picked up from the tax administration within a certain deadline, this should be sent to the Massive Printing Centre to be further sent by post mail, with a receipt confirmation.
RE16.F.11	Taxpayer risk history and profile database update	The system should update the Taxpayer risk history and profile database.

RE16.F.12	Document management	The notification should be stored in the Document Management database.
RE16.F.13	Verification of the payments	The system should electronically check whether the payment have been performed within the pre-established deadline (e.g. 15 days).
RE16.F.14	Verification of the payments – Non-compliance with the deadline – Report generation	The system should generate a report comprising of the non-compliance with the pre-established deadline.
RE16.F.15	Verification of the payments – Non-compliance with the deadline – report sent for approval	The report should be electronically sent to the officers responsible with its review/ approval.
RE16.F.16	Verification of the payments – fulfilling the deadline	The taxpayers that fulfilled their obligations in due time should be automatically be excluded from the list of debtors.
RE16.F.17	Referral to the prosecution – Referral sent	After the approval of the report from RE16.F.18, the system should generate a letter for referral to the prosecution bodies.
RE16.F.18	Referral to the prosecution – Document package sent	The referral together with the Report from RE16.F.18 and with the list of taxpayers that have tax liabilities should be sent electronically (by e-mail and fax).
RE17 - Application of fines by the enforcement units		
RE17.F.1	Definition of cases	The system should allow the definition, within the dashboard, of the cases that are offenses, according to in force legislation.
RE17.F.2	Inquiry	The system should interrogate the databases/ modules that include relevant information for the identification of those cases when the liabilities have not been fulfilled and for which fines apply.
RE17.F.3	Minute - Issuance	The system should issue an offense minute that should comprise of the deeds for which the taxpayers was penalised, and also the related fine.
RE17.F.4	Posting to the Taxpayer Accounts Registry and WEBSpace account	The offense minute should be posted within the Taxpayer Accounts Registry and the WEBSpace account.

RE17.F.5	Outreach Program – Short message	The system should compose a short message alerting that there are new notifications and should send it to the taxpayer by preferred means.
RE17.F.6	Printing centre – Preparing the document	The notification should be transposed into a document to be mailed to the taxpayer, based on a predefined template.
RE17.F.7	Printing centre – option	The system should allow the taxpayer to opt for taking the document from the tax administration, sending the document by post mail with a receipt confirmation or receiving it by the WEBSpace account.
RE17.F.8	Printing centre – sending by post mail	If the option above was not expressed or if the document was not picked up from the tax administration within a certain deadline, this should be sent to the Massive Printing Centre to be further sent by post mail, with a receipt confirmation.
RE17.F.9	Taxpayer risk history and profile database update	The system should update the Taxpayer risk history and profile database.
RE17.F.10	Document management	The offense minute should be stored in the Document Management database.
RE18 - Write-off from tax records		
RE18.F.1	Cases when the enforced collection is ceased	The cases of ceasing the enforced collection are defined within the Dashboard by the relevant staff.
RE18.F.2	Ceasing the enforced collection – write-off of debt	The system identifies the fulfilment of predefined conditions (e.g. small amounts, unsuccessful enforced collection measures) and ceases the enforced collection procedure.
RE18.F.3	Ceasing the enforced collection – Communication and database update	The system generates a notice and the requirements from RE18.F.12 – RE18.F.21 are repeated.
RE18.F.4	Ceasing the enforced collection – cancelled/erased administrative act	The system cancels/erases any administrative act issued previously and which stipulates payment obligations (principal and accessories), based on the irrevocable title regarding the total/partial cancel/erase of the writ of execution introduced into the system by the tax officer.
RE18.F.5	Ceasing the enforced collection – cancelled/erased writ of execution	The system cancels the writ of execution.

RE18.F.6	Ceasing the enforced collection – Communication and database update	The system generates a notice and the requirements from RE18.F.12 – RE18.F.21 are repeated.
RE18.F.7	Ceasing the enforced collection – Lifting the garnishment on third parties	The system identifies the closing of debt and the enforced collection stops.
RE18.F.8	Ceasing the enforced collection – Communication and database update	The system generates a notice for the third party and the requirements from RE18.F.12 – RE18.F.21 are repeated both for the main debtor as well as for the third party.
RE18.F.9	Ceasing the enforced collection – Seizure of goods	The system identifies the closing of debts and the enforced collection stops.
RE18.F.10	Ceasing the enforced collection – Communication and database update	The system generates a notice and the requirements from RE18.F.12 – RE18.F.21 are repeated.
RE18.F.11	Ceasing the enforced collection – Lifting the garnishment off the main debtor	The system identifies the closing of debts and lifts (updates the taxpayer's status) automatically the garnishment.
RE18.F.12	Ceasing the enforced collection – Message generated	The system should automatically generate a message for lifting the garnishment off the taxpayer.
RE18.F.13	Ceasing of enforced collection – Sending the message	The message should be sent electronically to the respective banks.
RE18.F.14	Ceasing of enforced collection – Address	The message should be transposed into an address and sent to the Massive Printing Unit for being printed.
RE18.F.15	Ceasing the enforced collection – Send by post	The printed address should be sent to the banks officially by post, with receipt confirmation.

RE18.F.16	Posting the Taxpayer Accounts Registry and the WEBSpace account	Lifting the garnishment should be posted into the Taxpayer Accounts Registry and WEBSpace account.
RE18.F.17	Outreach program – Short message	The system should compose a short message as regards the existence of new notifications and this should be sent to the taxpayer through the preferred means of communication.
RE18.F.18	Massive Printing Unit – Preparing the document	The address for lifting the garnishment should be transposed into a document which should be sent to the taxpayer, based on a predefined template.
RE18.F.19	Massive Printing Unit - Option	The system should allow the taxpayer to opt for taking the document from NAFA's premises, for receiving it through post with receipt confirmation or for receiving it through the WEBSpace account.
RE18.F.20	Massive Printing Unit – Send by post	If the above mentioned option has not been expressed or if the document has not been taken from NAFA's premises within a given timeframe, the document should be sent to the Massive Printing Unit to be sent by post with receipt confirmation.
RE18.F.21	Taxpayer Accounts Registry update	The system should update the Taxpayer Accounts Registry.
RE18.F.22	Document management	The address for lifting the garnishment should be stored into the Document Management database.
RE19 - Collection from/to other states		
RE19.F.1	Identification of assets that belong to the taxpayer	The system, based on external data sources, should identify any assets that belong to the taxpayer on which information was requested.
RE19.F.2	Response to request of information	Any information on the taxpayer should be communicated electronically.
RE19.F.3	Identification of taxpayer – System task	The relevant tax officer should initiate a system task.
RE19.F.4	Identification of taxpayer – Taxpayer identified	The system should launch the searching process previously initiated to identify the taxpayer within the Taxpayers Risk History and Profile database.
RE19.F.5	Identification of taxpayer – Taxpayer unidentified	In case the taxpayer has not been identified, the system should automatically create an account for the said taxpayer.
RE19.F.6	Recording the request for notification	The request for notification (UNF) received from other states should be recorded in the system with the identification of the taxpayer TIN and the amount to be recovered.

RE19.F.7	Taxpayer notification	The details of the debt should be posted within the WEBSpace account and/or communicated on paper to the taxpayer.
RE19.F.8	Recording the request for precautionary measures	The request for precautionary measures together with the title that allows execution of the precautionary measure (UIPE) should be recorded in the system.
RE19.F.9	Execution of precautionary measures	The system should start the execution of the precautionary measures (garnishments and seizure of assets) as for any other type of debt.
RE19.F.10	Recording the receivable	The receivable together with the title that allows execution (UIPE) should be recorded in the system.
RE19.F.11	Collection procedure	The system should start the enforcement procedure as for any other type of debt, starting with the issuing of the summons.
RE19.F.12	Payment of collected amounts	All amounts collected on behalf of other States should be transferred to the institution that initiated the request for enforced collection.
RE19.F.13	Request for information issued	The system should send a request for information on an individual/ entity to an institution from another State.
RE19.F.14	Information recorded	Information received together with the taxpayer's receivable should be recorded in the system. The system should allow for the registration of receivables of taxpayers which have their domicile/tax residency in Romania. Also, the system should allow the registration of receivables for which two taxpayers are jointly held responsible (e.g. one from Romanian and one from abroad), without multiplying the receivable (the same receivable should not appear in both taxpayers' evidences).
RE19.F.15	Request for notification issued	The system should issue a request for notification, together with form UNF that shows the value and type of debt.
RE19.F.16	Notification communicated	A record of the communication of the notification by the relevant institution of the State to the taxpayer should be kept in the system.
RE19.F.17	Request for precautionary measures	The system should issue to other States a request for precautionary measures, based on a Note for precautionary measures execution.
RE19.F.18	Execution of precautionary measures	The execution of the precautionary measure should be recorded in the system.
RE19.F.19	Release of precautionary measures	The release of the precautionary measure should be issued from the system to the institution from the other State that executed the measure.

RE19.F.20	Request for enforced collection	The system should send to any State a request for enforced collection for a debt under a writ of execution already issued, together with the writ of execution and the form UIPE. For more information please refer to step RE06
RE19.F.21	Payment of debt	The payment, when received, should be allocated to the taxpayer account.
RE20 - Enforced collection reporting		
RE20.F.1	Automated job start	The system should start a data collection job at a specific time defined by a parameter set on the Dashboard by Tax Administrators.
RE20.F.2	Ad-hoc jobs	The system should run any reports predefined by NAFA when the Tax Administration officer initiates a job.
RE20.F.3	Daily data handling – .PDF	Reports should become documents in .PDF format.
RE20.F.4	Daily data handling – Email	Reports should be sent to recipients by email, with .PDF attachments.
RE20.F.5	Daily data handling – Encryption	.PDF documents should be encrypted with passwords to open the attachments.
RE20.F.6	Document Management	All reports emailed to managers should be stored in Document Management database for retrieval by management when required.
RE20.F.7	System resource sizing	Systems statistics should be used to determine the size and number of queues needed to avoid bottlenecks in the system.
RE21 - Management and sale of seized goods		
RE21.F.1	Seizure of goods	After drafting the recording of proceedings specified at RE17.F.3, the goods are seized.
RE21.F.2	Registering the goods in NAFA's evidences	The system registers the goods within NAFA's evidences.
RE21.F.3	Goods categories - Selection	When introducing the goods into NAFA's evidences, the taxpayer should select from a rolling box the category of each good.

RE21.F.4	Goods categories - Alerts	The categories from the rolling box should be connected to a module for generating alerts to relevant institutions (if the case). More specifically, for goods with special regime (e.g. weapons, medicine, etc.) alerts are generated to the relevant institutions (e.g. NBR, Police, etc.). Similarly, in case of perishable goods alerts are generated to entities specialised in their selling.
RE21.F.5	Goods entered into the state's property – Checking the term	The system should check the fulfilment of the deadline (predefined within the Dashboard) up to which complaints may be received.
RE21.F.6	Goods entered into the state's property – Alerts	The system should send an alert to the designated tax officers as regards the goods entered into the state's property.
RE21.F.7	Sellable/Unsellable goods – Commission for analysis of goods status	The system should send alerts to the Commission's members who are in charge with analysing the status of the goods.
RE21.F.8	Unsellable goods – Destroyed goods	For goods which cannot be sold or processed, the system should send alerts to the designated tax officers responsible with the destroying procedure.
RE21.F.9	Sellable goods – Record of proceedings	For goods which can be sold or processed, the system should issue a record of proceedings which should be sent to the Unit responsible with selling the goods.
RE21.F.10	Evaluation of goods – Deadline check	The system should check the fulfilment of the deadline (predefined within the Dashboard) and afterwards should commence the goods valuation procedure.
RE21.F.11	Evaluation of goods - Alert	The system should send an alert to the members of the Commission for goods valuation for a meeting.
RE21.F.12	Publishing goods for auction	The system should scan the inventory daily and should publish for auction all goods older than a pre-defined number of days, which are not yet sold or returned to the debtor. The posted announcement should contain all information related to the good, which is relevant for the sales process and/or is required by law.
RE21.F.13	Publishing goods for auction – auction information	The auction duration, start date and time should be automatically posted (a defined number of days from the posting moment), as well as the registration deadline and conditions (there should be a link to the relevant chapter in the auction rules, which should be available online on the same platform).
RE21.F.14	Publishing goods for auction – Auction file	One auction should be organised for one item (good / group of goods) having a unique ID. All operations related to the respective auction should be stored in the auction file, identified by the ID of the good and the number of the auction (first, second, third).
RE21.F.15	Registration for auction	To participate in the auction, each potential bidder should create an account on the website, defining a username and password and should input all necessary identification, contact and bank account information. Requirements in terms of security should be identical with those for creating the taxpayer's webspace.

RE21.F.16	Registration for auction – terms and conditions	The system should display the terms and conditions of the process and should request the bidder's acknowledgement and agreement before proceeding to the next step.
RE21.F.17	Registration for auction – Unique ID	Each user should receive a unique ID, connected to the TIN/PIN, which should be used and disclosed in the auction process. The same ID should be used in future auctions.
RE21.F.18	Registration for auction – Online payment	The website should be connected to a certified online payment facility.
RE21.F.19	Registration for auction – One payment	Payment should be done in one transaction.
RE21.F.20	Registration for auction – rejected payment	The system should not authorise the finalization of the payment process if the deadline for registration has passed (i.e. 24 hours before the start of the auction) or if the same user has made another payment for the same auction.
RE21.F.21	Registration for auction – registration posting	Once the payment is confirmed, the system should post the ID of the registered bidder in the auction file and in the bidder's account.
RE21.F.22	Registration for auction – confirmation of registration	The system should send a notification to the bidder confirming the registration.
RE21.F.23	Bidder's risk history	Each bidder's activities should be recorded in a risk history and activity database
RE21.F.24	Auction login	The bidders should be logged with the user name and password and should access the specific auction page to participate.
RE21.F.25	Parallel auctions	The system should allow participation of the same user to multiple auctions in parallel.
RE21.F.26	Auction rules	Specific rules for the auction should be visible on the auction page (i.e. bidding steps).
RE21.F.27	Auction opening	At the announced date and time the system should launch the auction with the starting price posted in the announcement, only if there is at least one participant.
RE21.F.28	Bidding – offer posting	All active bidders should post their offer which cannot be lower than the starting price.
RE21.F.29	Bidding – list of offers update	The list of offers should be updated in real time and posted in descendant order.

RE21.F.30	Bidding – steps	If there are bidding steps defined, the system should not allow postings lower than the thresholds defined by ANAF (i.e. percentage or amount).
RE21.F.31	Auction – physical presence	The enforcement offices should be able to introduce the offers of more participants that are not logged in directly, using a special interface.
RE21.F.32	Auction closing	The auction should be closed if within three minutes from the last call no other higher offer is posted. The closing should be clearly posted.
RE21.F.33	Auction winner	When the auction is closed, the system should post the winning offer, the ID of the winner and the full hierarchy of offers.
RE21.F.34	Unsuccessful auction	If there are no attendants/no offers, the auction should be declared unsuccessful.
RE21.F.35	Unsuccessful auction – notifying the enforced collection officer	The enforced collection officer should be notified so that next auction should be authorised. The proposed time, date and starting price are included in the notification. No more than two additional auctions can be organised.
RE21.F.36	Next auction authorisation	The system should send an authorisation request. The manager either authorises the next auction as proposed by the system or suggests new time and price, but no later and no less than the price provided by the system. In the second case, the authorisation needs to be reviewed by a supervisor.
RE21.F.37	Online payment	The website should be connected to a certified online payment facility. The amount should be determined by the system deducting the registration fee(s).
RE21.F.38	Rejected payment	The system should not authorise the finalization of the payment process if the deadline has passed (i.e., 48 hours before the start of the auction) or if the amount is not the correct one.
RE21.F.39	Bank transfer	In case the buyer wishes to pay by bank transfer (in defined cases for large amounts), the system should issue a pro-forma invoice containing all necessary information for the payment order, based on the buyer's request. There should be a separate Treasury account for such payments to avoid confusions with other types of payments.
RE21.F.40	Bank transfer – payment proof	The system should allow posting of the payment proof within 48 hours from the moment of payment.
RE21.F.41	Prolonged payment term	The system should allow extension of the deadline if authorised by an enforced collection Manager.
RE21.F.42	Payment in instalments	The system should allow payment in instalments provided that this is authorised by an enforced collection manager, and if certain conditions are met, in which case the system should compute and post the value and deadline of each instalment.

RE21.F.43	Payment confirmation	When the payment is confirmed, the system should send a notification to the buyer.
RE21.F.44	Payment confirmation – manual check	The system should compile once a day reports for each enforced collection officer with their assigned cases where manual checks (i.e. payment proofs) are required and so that the officer should confirm the payment.
RE21.F.45	No payment – lost auction	The system should detect the online payments and if no payment is recorded and there is no attached payment proof, it should notify the bidder that the winner status was lost.
RE21.F.46	No payment – new winner	In case there are other offers, the system should notify the next bidder that he/she is the winner (if such intention was expressed) and that he/she can pay within a defined period of time.
RE21.F.47	Ownership change decision	The system should issue the ownership change decision and send it to the assigned collection officer, which is responsible for delivering it to the buyer.
RE21.F.48	Ownership change decision – buyer notification	The system should notify the buyer by agreed means that a document was issued and the good is ready for delivery. The information about location and terms and conditions of delivery should be included.
RE21.F.49	Posting to the Taxpayer Accounts Registry and WEBSpace account	Once the ownership change decision should be issued, it should be posted to the Taxpayer Accounts Registry and on the WEBSpace account.
RE21.F.50	Outreach Program – Short message	The system should compose a short message indicating the ownership change and send it to the taxpayer by means preferred by him/her.
RE21.F.51	Recalculating liabilities	The system should recalculate the liability based on the payment value.
RE21.F.52	Update of the History and risk profile database	The system should update the History and risk profile database.
RE21.F.53	Document management	Information mentioned above should be stored in the Document management database.
RE21.F.54	Printing centre – Mailing	Relevant documents should be generated by the system to be printed and sent by post mail to the buyer.
RE21.F.55	Printing centre - Option	The system should allow the taxpayer to opt for taking the document from NAFA's premises, receiving it through post with receipt confirmation or receiving it through the WEBSpace account.
RE21.F.56	Printing centre – Send by post	If the above mentioned option has not been expressed or if the document has not been taken from NAFA's premises within a given timeframe, the document should be sent to the Printing centre to be sent by post with confirmation receipt.

RE21.F.57	Options for the reimbursement of the participation fee	The system should notify the bidder who lost the auction to opt for reimbursement methods (using the fee as credit for other auctions or reimbursement via the same bank account).
RE21.F.58	Participation fee reimbursement	The system should automatically proceed according to the participant's option.
RE21.F.59	Failed auction	After 3 unsuccessful auctions, the system should declare the auction as being unsuccessful.
RE21.F.60	Transfer of property to the state	If the good is not sold during the statute of limitation period, the system should notify the enforced collection officer to start the procedure for transfer of the property to the state.
RE21.F.61	Free allocation of goods	The free allocation of goods, previously agreed with the relevant institutions should be posted within the Taxpayer Accounts Registry and WEBSpace account.
RE21.F.62	Outreach program – Short message	The system should compose a short message as regards the change in property (free allocation of goods) and the message should be sent to the taxpayer through the preferred means.
RE21.F.63	Update Taxpayers Risk History and Profile	The system should update the Taxpayers Risk History and Profile database.
RE21.F.64	Document management	The information mentioned above should be stored in the Document Management database.
RE22 - Application of international sanctions		
RE22.F.1	Notification Obligation	Where the case (e.g. for resident persons registered into the system or for the non-residents from states with which Romania has agreed automatic exchange of information) the systems should receive the notification.
RE22.F.2	Exemptions and notifications of errors of identification - Filing	A person files electronically (by the system) a request for exemption. The request should be backed-up by relevant documents.
RE22.F.3	Exemptions and notifications of errors of identification – compliance notice	The request is sent to the Ministry of External Affairs for providing compliance endorsement with international law.
RE22.F.4	Exemptions and notifications of errors of identification – Response	The case should be analyzed and the response should be sent electronically (in cases mentioned in RE22.F.1).
RE22.F.5	Posting the Taxpayer Accounts Registry and the	For residents, the answer related to the request for exemption and the referral should be posted into the Taxpayer Accounts Registry and the WEBSpace account

	WEBSpace account	
RE22.F.6	Outreach program – Short message	For residents, the system should compose a short message alerting that there are new notifications and should send it to the taxpayer by preferred means
RE22.F.7	Printing centre – Preparing the document	For residents, the answer related to the request for exemption and the referral should be transposed in documents that should be sent to the taxpayer, based on a predefined template.
RE22.F.8	Printing centre – option	For residents, the system should allow the taxpayer to opt for taking the document from the tax administration, sending the document by post mail with a receipt confirmation or receiving it by the WEBSpace account
RE22.F.9	Printing centre – sending by post mail	If the option above was not expressed or if the document was not picked up from the tax administration within a certain deadline, this should be sent to the Massive Printing Centre to be further sent by post mail, with a receipt confirmation.
RE22.F.10	Taxpayer risk history and profile database update	For residents, the system should update the Taxpayer risk history and profile database.
RE22.F.11	Document management	For residents, the answer related to the request for exemption and the referral should be stored in the Document Management database.
RE22.F.12	Order for freezing of funds and economic resources - Reception	The Legal Directorate should receive electronically the order of the Ministry of Finance by which freezing of funds and economic resources is disposed.
RE22.F.13	Order for freezing of funds and economic resources - Sending	The order is sent to the DGRCCB which should further send it on to the responsible Territorial Tax office.
RE22.F.14	Application of the freezing order - Garnishment	The functional requirements of the process RE07 should repeat.
RE22.F.15	Application of the freezing order - Seizure	The functional requirements of the process RE08 should repeat.
RE22.F.16	Application of the freezing order - Communication	Functional requirements from RE22.F.5 to RE22.F.12 should repeat.
RE22.F.17	Freezing order - Publishing	Following the compliance with the release deadline, the system should send the order to be published by the Official Gazette.

RE22.F.18	Revoke the freezing measure – submitted request	The revocation request is submitted electronically or in person (is entered manually into the system), along with any other required documents.
RE22.F.19	Revoke the freezing measure	If the request is approved, the system should automatically cancel the freezing.
RE22.F.20	Revoke the freezing measure – Communication	Functional requirements from RE22.F.5 to RE22.F.12 should repeat.
RE23 – On-line auctions		
RE23.F.1	Publicity	MUST provide functions to automate publicity and transactions with goods from enforced collection, seized goods and other categories of goods (like old ANAF equipment for disposal), over secured Internet.
RE23.F.2	Integration	MUST integrate with the Taxpayer Registration, Internet Portal, Intranet Portal and Identity Management and Access Management components, to provide unique identification, secure and auditable activity logs for the participants to the on-line auctions of ANAF.
RE23.F.3	Authentication	MUST authenticate and log-in the participants to the on-line auctions in e-auction rooms, over the Internet and the Intranet or from auctions room located on the premises of ANAF, over the Intranet.
RE23.F.4	Role Management	MUST provide at least the following roles for the participants: bidders, auction president (only one participant), lead-secretary (only one participant for the e-auction room), secretaries (at least one for each auction room), independent witnesses, and auditors.
RE23.F.5	Electronic Signature	MUST authenticate the participants at least with user name, password and qualified digital certificate, in order to sign the auction documents (i.e. auction terms and conditions, consent for the processing of the personal data, auction forms, and auction session minutes) during the trade session.
RE23.F.6	Electronic Signature for Elevated Access	MUST authenticate the public servants appointed by ANAF for the roles of president, lead-secretary, secretaries, and auditors with digital certificates provided by the ANAF internal certification authority.
RE23.F.7	Audit Trail	MUST log with certified time stamp and digital signature all the activities of the participants, in an auditable activity log and in the auction session minutes document.
RE23.F.8	Logging and Workflow	MUST time on all the phases and steps of the auction, locking and unlocking the processes as per the auction scenario in place.
RE23.F.9		MUST interface with Revenue Enforcement functional module and with the Document Management System, to import the information regarding the goods on sale from the auction case folder into the publicity and the transaction.

RE23.F.10	Data Sharing	MUST interface with the Revenue Enforcement functional module and with the Document Management System to export the results and the logs of the auction (i.e. all the auction documents digitally signed, transactions logs, activity logs, image and sound captures from the physical auction rooms on ANAF premises, etc.).
RE23.F.11	External Document Uploading	MUST interface with the WebSpace to post information for the taxpayers enrolled or participating in e-auctions and to collect the documents uploaded by the taxpayer to enrol for the e-auctions.
RE23.F.12	Payment Check	MUST interface with the Taxpayer Accounting functional module to check the payments made for the participation security and/or participation fee, for the payments of the adjudicated goods, etc.
RE23.F.13	Workflow Management - Regulatory	MUST implement auction workflows compliant with the regulations in place at least forward e-auction, for non-perishable goods (e.g. fixed assets, equipment, cars, real-estate goods – houses and land, etc.), for perishable goods (food, beverages, etc.) and low value goods.
RE23.F.14	Auction Types	MUST supply support for other types of e-auction like reverse auction, Dutch auction, English auction, etc.
RE23.F.15	Bidding Confirmation	MUST implement a secured mechanism to make all transactions non-reputable, with the step-by-step granularity.
RE23.F.16	Technical Computing Platform	The Supplier MUST provide all the details about the necessary technical computing platform, including special security equipment and software, if any – to implement and secure the On-line Auction platform delivered.
RE23.F.17	Audit Trail (logging)	MUST collect audit logs for further compliance audit.
RE23.F.18	User Interface (features)	MUST provide functions to manage the events that may happen during the e-auction session (i.e. presentation of the participants, participant unexpectedly leaves the auction room, technical incidents, printing documents like auction minutes for the participants, collect the one time credentials of the participants – user name, password, unique code to participate in the auction, etc.).
RE23.F.19	Auction Debriefing	MUST distribute notifications and documents regarding the results of the auctions, the upcoming auctions, the goods to be auctioned again at discounted starting price, etc.
RE23.F.20	Public Notifications	MUST disseminate information regarding the goods to be auctioned via a public web section, linked in the ANAF public portal and via a public RSS feed – to largely advertise the goods on sale, the auction sessions planned, and the terms and conditions for the participants.
RE23.F.21	Public Reminders	MUST disseminate reminders to the participants enrolled in the e-auction platform via e-mail and WEB, regarding the goods on sale and on re-sale, the auction sessions planned, the auctions cancelled, the custodians contacts for site visits and goods preliminary inspections, etc.

RE23.NF.22	Management Information System	MUST collect and push statistical information into the MIS, for further analysis.
RE23.NF.23	Communications Encryption	MUST provide secured and encrypted communication sessions over the Internet for all the participants on-line (using protocols like https, encryption with X.509 certificates, RSA, TLS 1.3, 3DES, and secured combinations of ciphers like AES GCM, AES CCM, AES CBC, etc.).
RE23.NF.24	Unsecure Communications Rejection	MUST reject all the unsecure communications protocols (like SSL 1.0, SSL 2.0 and or SSL 3.0).
RE23.NF.25	Cyber Security	MUST provide protection for cyberattacks (like Man-in-the-Middle (MITM), renegotiation, version rollback, BEAST, CRIME, BREACH, POODLE, timing, RC4, FREAK, Logjam, Heartbleed and BERserk, etc.,).
RE23.NF.26	Cyber Security	MUST utilize ANAF's Internet security system. (See Informational Annex 4 for details.)
RE23.NF.27	Locale Settings	MUST provide a visual user interface in the Romanian and English Languages.

9 – TAXPAYER AUDIT (AU)

ID	Name	Description
AU01 – National Audit Planning		
AU01.F.01	Reminder for New Audit Cycle	The system should be able to create reminder to the authorities to start the annual audit program.
AU01.F.02	Rule Setting	System should enable setting rules on all the parameters, criteria, profiles and benchmarks as suggested by the NAFA. At the same time, System should facilitate NAFA objectives and the tax audit integration, as stipulated in strategy and in compliance with the Fiscal Procedure Code in respect of tax audit
AU01.F.03	Identification of Audit Cases	The system should be able to utilize the Risk Scoring Module to generate the selection of audit candidates according to the criteria, parameters, profiles or benchmarks designed by NAFA i.e. at national, regional and county level.
AU01.F.04	Historical Data	The system should maintain the history and results of previous years' audit.
AU01.F.05	Historical Data	The system will maintain the historical records of all legacy audit cases undertaken before the implementation of RMS system. The Purchaser will be responsible to correct the data quality problems regarding the historical records of all the audit cases undertaken before the implementation of the System, like missing information, multiple records, other as per the case.
AU01.F.06	Audit Time Stipulation	The system should be able to record the audit time budget which can be compared with the actual time charged during the audit execution.
AU01.F.07	Staff availability module	The system should have a staff availability module that contains information about: <ul style="list-style-type: none"> - the employee - specialization - grade / seniority level - calendar and status / period (available, not available - fully booked, on vacation, partially available - % availability)
AU01.F.08	Employee Notification	The system should notify the employee and his manager on the job allocation.
AU01.F.09	Employee Availability Status	The system should change employee status in the employee availability list from available to be assigned for the estimated duration of the project.
AU01.F.10	Consolidation of local audit plan	The system should be able to consolidate the approved local audit plan and to generate regional audit plan.
AU01.F.11		The system should allow developing monthly, quarterly, biannual and annual programs
AU01.F.12	Modification in National Audit Plan	The system is able to modify the National Annual Audit Plan and to record each modifications activity in the secure log.
AU01.F.13	Modification of audit	The system should allow the modification of regional and county programs and the modification of monthly,

ID	Name	Description
	programs	quarterly, biannual and annual programs
AU01.F.14	Section of control	The system should allow selection (automatic / manual) of the type of control through the identified risk of a taxpayer or authorized individual requests received will be treated, namely by: <ul style="list-style-type: none"> - General tax audit - Partial tax inspection - Unannounced - Cross-check - Research on the spot - Fiscal Verification of the Individuals using the indirect method
AU02 – Auditee Selection		
AU02.F.01	List of Taxpayers-Highest to Lowest	The system should be able to create list of potential tax revenue from the highest to the lowest which will need to perform audit (segmented by types of taxpayers, industries, types of taxes, etc.)
AU02.F.02	Identification of taxpayers with fiscal risk	The system should transmit to the tax audit department lists of taxpayers with fiscal risk in terms of tax audit. At the same time the system should not allow the transmission of lists of taxpayers who were categorized in fiscal risk category but who are not subject to a tax audit.
AU02.F.03	Flagging of cases by Authorized user	The system should allow an authorized user to manually select cases – which are strictly to be subjected for tax audit - for audit on basis of cases flagged for discrepancy or mis-match.
AU02.F.04	Discrepant cases	System should be able to flag cases – which are strictly to be subjected for tax audit - of discrepancy, mismatch, incorrectness or incompleteness in data
AU02.F.05	Noting	The system should be able to record the notes when the recommended candidates does not selected by the NAFA Management
AU02.F.06	Risky Taxpayer Summary	System should generate summary of risky taxpayers data filed based on characteristics like region, trade sector, risk level, etc.
AU03 – Auditor Selection		
AU03.F.01	Standards Requirement	A standard format/ template of notification to auditee and authorization letter should be developed. Such standard templates / formats are tax audit forms approved by order of NAFA.
AU03.F.02	Authorization of User	The system should allow an authorized user to enter key audit details.
AU03.F.03	Routing of Cases across Hierarchy	System should allow routing of cases between available and designated officers and staff members.
AU03.F.04	Allocation of audit cases	The system should allow allocation of cases depending on risk level and the workload for both inspectors and tax inspection structure. The system should allow supplement / modification / replacement of tax audit team members.
AU04 – Audit Scheduling and Budgeting		
AU04.F.01	Transfer of Cases	The system should be able to electronically transmit the validation from each local offices to Audit Preparation

ID	Name	Description
	from Local offices	Committee that the notification has been received and to confirm the availability of auditors
AU04.F.02	Conformance to the available Human Resources capacity	The system should allow tax audit team to confirm that it is conducting of the tax audit as per the existing available Human Resource capacity and in terms of other priorities
AU04.F.03	Allocation of audit cases to other region	If a particular region is not able to complete the audit cases assigned, system should allow the allocation of such cases to other regions provided they have available human resource capacity.
AU04.F.04	Audit Schedule	The system should be able to record the audit schedule for each auditor.
AU04.F.05	Auto Notification	The system should be able to generate and send the automatic notification regarding the Assignment, schedule and logistic availability status to each auditor through a defined communication channel
AU04.F.06	Alert Generation for Open Cases	<p>The system should be capable of generating alerts to appropriate authorities in case:</p> <ul style="list-style-type: none"> • Cases to be selected for audit are not initiated • Cases selected for audit are not concluded • Cases selected for audit are not concluded within prescribed time limit <p>If any audit case is suspended, such cases should be excluded from this alert.</p>
AU05 – Audit Preparation		
AU05.F.01	Save Steps and Queries	System should enable internal user to save the steps and queries used for analysis as template for future use
AU05.F.02	Tax audit file preparation	The system should ensure the development of a tax audit file preparation (data about taxpayers, statements, inconsistencies, prior checks, etc.
AU05.F.03	Audit of Un-registered taxpayers	The system should have provision for audit of un-registered taxpayers and cases identified by NAFA.
AU05.F.04	Analysis Techniques	System should support identification of common patterns / factors / profile characteristics that could enable selection of criteria for selection of Audit cases
AU05.F.05	Audit Orders	System should be able to generate audit orders with assessing authority inputs.
AU05.F.06	Internal Interface Requirement	The system should be able to access Document Management System and other database to retrieve all auditee's related information and attach into Audit Case Folder.
AU05.F.07	Information capture	The system should ensure the documentation of all information from the taxpayer registration, returns, appeals, decisions of courts, criminal investigations, controls of other control bodies within NAFA, foreclosures, ROI, reimbursements, etc., and information based on NAFA external data access.
AU05.F.08	Audit Program	The system should be able to assist in generating the Audit Program for the upcoming audit cycle.
AU05.F.09	Audit schedule	The Audit Schedule, List of Auditor, Audit Program, List of Required Document and the Logistic Checklist should be able to be attached into the Case Folder
AU05.F.10	Audit plan	The system should be able to assist in generating Audit Plan

ID	Name	Description
AU05.F.11	Sorting of Notices	System should allow for sorting of audit notices based on taxpayers, type of notice, date of notice etc.
AU05.F.12	Flagging of unread notice / order	System should flag notice/order which are not read by the taxpayer within prescribed number of days for manual service
AU05.F.13	Pending audit	System should maintain in taxpayer WEBSpace account the status of his previous and ongoing audits
AU06 – Taxpayer Audit		
AU06.F.01	Notification of identified audit cases	The system should send e-mail to the taxpayer notifying him that he is selected for audit as well the results of the audit procedure. Also the same should be made available at Taxpayer WEBSpace.
AU06.F.02	Activity Checklist	The system should provide a facility to provide checklist which updates the status of audit activities.
AU06.F.03	Working Paper	The system should provide a facility to complete the Working Paper.
AU06.F.04	Audit Resolution	The system should be able to record the Audit Resolution document as input by auditors
AU06.F.05	Document Submission	System should provide facility for online submission of documents by the taxpayers for audit
AU06.F.06	Analysis and Arithmetic Tools	System should be able to provide the requisite arithmetic and analysis tools for aiding the preparation of audit Report. For example, automatic calculation of accessories, penalties, differences of additional amounts on certain periods, etc.
AU06.F.07	Sample based tax audit	The system should allow the establishment of a sampling method and automatic calculation of the checked sample.
AU07 – Audit resolution		
AU07.F.01	Update of data	The system should allow updating date and other details of response received against a particular notice
AU07.F.02	Notifying Assessed Cases	The system should mark as deemed assessed, all cases not selected for scrutiny under any criteria or manually by authorized user
AU07.F.04	Flagging Closed Cases	In case the audit Order shows no liability from the taxpayer's end, the system will allow tax audit unit to issue “no liability” notice and close the case
AU07.F.05	Sign Audit Findings	The system will record the audit report and decision into Taxpayer WEBSpace and Audit case folder.
AU07.F.06	Re-opening of cases	If allowed under the law, the system should have provision to re-open the cases for re-audit / rectification/ remand cases even if the status of cases is closed
AU07.F.07	Repetition of Saved Analysis	System should have provision to repeat saved analysis in templates automatically at regular intervals of time
AU07.F.08	Integration	System should automatically post demand created in audit to the enforcement module
AU07.F.09	Repetition of Saved Analysis	System should have provision to repeat saved analysis in templates automatically at regular intervals of time
AU08 – Audit quality assurance		
AU08.F.01	Retrieve Audit Case	The system should be able to retrieve any Audit Case Folder by inputting the customizable criteria, parameters,

ID	Name	Description
		and profile
AU08.F.02	Re-audit Cases	The system should have re-audit, Provisional audit and revision of audit modules
AU08.F.03	Electronic Workflow	The system should be able to generate electronic workflow for review and approval.
AU08.F.04	Assurance Report	The system should provide the facility to record the Approved Quality Assurance Report.
AU09 – Monitoring and Reporting		
AU09.F01	Quantitative and qualitative performance indicators	The system should allow developing, monitoring and reporting of quantitative and qualitative performance indicators.
AU09.F02	Development of scenarios	The system should allow development of possible scenarios based on various criteria (types of inspections, taxpayers, types of actions, time, structure, types of findings or keywords, etc.) and enable graphical representations wherever possible. The system should allow users / administrators to create possible scenarios based on drag & drop system.
AU09.F03	Electronic transmission of the tax inspection file	The system should allow electronic transmission of the tax inspection file and payer form (sheet) to administration department.
AU09.F04	Data exchange with other modules	The system should allow data exchange with other modules (e.g. Information on actions taken by anti-Fraud, payment status due to tax audits, tax audits due to contested amounts, the appeals stage, the stage reached in court cases, the allegations of criminal investigation, etc.
AU09.F05	Alerts	The system should allow alerts for tax inspection throughout the inspection process, starting with planning, programming, and implementation to completion.
AU09.F06	Editing and communication of control	The system should at the completion of any kind of control to allow editing and communication of all documents related to that control – e.g. fines, criminal complaints, precautionary measures, provision of measures, inactivation, fiscal records, reports of settling disputes, transmission of documents to other institutions, various proposals of the control (tax audit proposal-unannounced control or cross control).
AU09.F07	Exchange of information with risk analysis module	The system should allow the exchange of information with risk analysis module to assess and treat risks.
AU10 - General Requirements		
AU10.F.01	Editing of documents	The system should allow editing and issuing of the documents that are used during tax audit.
AU10.F.02	Use of master data	The system should allow creation of master data and using the same to fill certain fields automatically. E.g. - Notifications / approvals (interconnection with the HR database - ONIX) - Inspectors (HR database - ONIX) - Counties / regions

ID	Name	Description
		<ul style="list-style-type: none"> - Types of actions fiscal inspection - Types of laws - Acts - Types of companies - Type of ownership - Selection criteria - Activity - Types of taxes / duties - Types of inspection documents - Places control - Applicants actions.
AU10.F.03	Tax audit as per Fiscal Procedure Code	The system should allow selection, scheduling and conducting tax audit only as per the provisions of the fiscal procedure code.
AU10.F.04	Creation of integrated framework	The system should ensure the creation of an integrated framework of risk analysis, selection, planning, implementation, monitoring, reporting and evaluation of the tax inspection.
AU10.F.05	Automatic selection of cases / taxpayer	The system should allow automatic selection of cases / taxpayer for tax audit according to tax risk.
AU10.F.06	Risk analysis and selection of taxpayers for audit	On monthly basis, the system will select taxpayers for the audit on the basis of risk analysis,
AU10.F.07	Document handling	The system should provide editing, transmission, storage and archiving of all documents used in tax audit.
AU10.F.08	User friendly interface	The system should ensure a user-friendly interface and provide increased efficiency, effectiveness and quality of tax inspections acts.
AU10.F.09	reporting of all checks	The system should ensure the automatic and reporting of all checks completed or currently underway by units entrusted with tax audit of the NAFA.
AU10.F.10	Electronic transmission of the tax audit report	The system should ensure electronic transmission of the tax audit report and providing information on the amount received, the impugned acts, the status settlement in court.
AU11 – Fiscal Verification for Individuals		
AU11.F.01	Tax Audit for the individuals using the indirect verification method	<p>The system must allow the selection for taxpayer audit of all categories individuals. A complete workflow for the fiscal verification of the individuals must be implemented, including case opening, case management, risk analysis, fiscal verification of the individual using the indirect method, case resolution, and case archiving.</p> <p>In this case functional requirements above regarding AU02. Auditee Selection, AU03. Auditor Selection, AU04.</p>

ID	Name	Description
		Audit Schedule, AU05. Audit Preparation, AU07. Audit Resolution are applicable to auditees which are individuals in this workflow.
AU11.F.02	Risk analysis - Balance the income and the amounts spent for risk analysis centered on individuals	The system must provide functionality to call the risk analysis subsystem to the risk associated to the individuals using a comparative balance of the amounts spent by each individual, based on the information from the ANAF internal databases, information from the financial institutions (e.g. lists of bank transactions, bank deposits, insurance, capital and securities transactions, etc.), information from open sources, versus the reported income of the individual, for a certain fiscal period of time.
AU11.F.03	Interfacing with other applications	The System must interface with the existing application PATRIVEN. MUST interface with the Returns Processing (RP) functional component to extract data regarding the reported income of the individual, the amounts spent for acquisition of land and other assets and to extract data from the financial statements of the companies related with the individuals.
AU11.F.04	Risk analysis for structural risk items	The system must provide functionality to build risk analysis for structural risk items in a SWOT format, using information like up/downturn of the capital markets, the evolution of the securities and derivatives market, and the impact of the changes in the structural risk items on selected categories of individuals (like High Networth Individuals, other). The system must provide functionality to build, manage and file risk plans for voluntary compliance.
AU11.F.05	Manage case(s) for the fiscal verification based on indirect method	The system must provide functionality on the workflow for fiscal verification for individuals for specific risk assessments based on the evaluation of uses of funds compared to the declared income of individuals, selection according to the risk hierarchy so determined, documented preliminary fiscal verification, verification of taxes and establishing taxation base by using one of the formal indirect methods. The system must at the completion of any kind of fiscal verification to allow editing and communication of all documents related to that verification – e.g. risk analysis results, income/spending balances, evidences, fines, criminal complaints, precautionary measures, provision of measures, inactivation, fiscal records, reports of settling disputes, transmission of documents to other institutions, various proposals of the fiscal verification, etc.
AU11.F.07	Build fiscal verification report – Step 1	The system must prepare the draft fiscal verification report using the information collected by the steps above. The fiscal auditor must fill in his/her conclusions and recommendation for the case solutioning. The case must be advanced on the workflow to the decision maker, when the draft report is complete.
AU11.F.08	Decision on the case(s)	The system must implement a decision delegation scheme, by categories of cases, amounts identified, skills and professional experience of the decision makers with similar cases. The system must assist the decision maker with a summary of the case showing the inconsistencies, discrepancies and other information flagged as important by the auditor. The system must capture the decision on the case – which may be either to continue with the new fiscal obligations calculated by the indirect method, either to stop the workflow, because there is nothing to do with the individual under verification.
AU11.F.09	Notification of the parties (tax payer, tax	The system must generate and send the automatic notifications to the Parties (Tax Payer and Local Tax Administration office) regarding the decision and the associated fiscal obligation (in detail) through a defined

ID	Name	Description
	administration local office)	communication channel (like WebSpace and e-mail for the Tax Payers enrolled on the ANAF portal, post mail via the Massive Printing Unit, fax, other as applicable.
AU11.F.10	Archive case in the Document Management System	The system must store and archive the case folder with all the associated documents in the Document Management System.
AU11.F.11	Quality Assurance functions	<p>The system must implement functionalities for quality assurance similar to AU08.F.01 Retrieve Audit Case, AU08.F.02 Re-audit Cases, AU08.F.03 Electronic Workflow, and AU08.F.04 Quality Assurance Report for the Fiscal Verification for Individuals workflow.</p> <p>The system must provide operative reports for the management.</p> <p>The system must collect and push statistical information about the cases processed and the activities performed to the data warehouse and the MIS.</p>

10 – ANTI-FRAUD / CRIMINAL INVESTIGATION (FR)

FR01 - Conducting Investigations		
FR01.F.1	Case assignment – previous experience	The system should support workload assignment based on past experience, skills, qualifications of staff members
FR01.F.2	Investigation checklist - performed tasks	The system should automatically suspend other actions within the NAFA organisation when a case is allocated e.g. the audit selection process. The automatic suspension of other actions within NAFA will not be transparent to other NAFA personnel.
FR01.F.3	Suspension of other actions	The system should allow marking all tasks/ control objectives performed within the ones predefined in the investigation checklist.
FR01.F.4	Electronic updates of cases	The system should provide a facility to update the case file electronically with details of action taken, reporting of progress (as % of total work to be done), relevant information such as tax found to be due etc.
FR01.F.5	Case status change - definition	The system should support definition of status variables for the case and status changes (e.g. opened, assigned, pending, resolved) by selection of check box.
FR01.F.6	Case status change - notification	The system should support generation of automatic e-mails to the supervisors/ managers based on status change of the individual cases
FR01.F.7	Case deadline reminder	The system should be able to generate reminder e-mails to superiors whenever the case deadline is due.
FR01.F.8	Case access	The system should be able to limit access to a case to selected case workers and subordinates.
FR01.F.9	Case information – attachments	The system should provide a facility to upload any relevant documentation to the case file. The system should be able to attach any electronic documents to a case: proving documents, explanatory notes, and additional comments, in any format.
FR01.F.10	Case information - final version	The system should support the "finalization" of certain documents to prevent any further deletion, overwriting or modification
FR01.F.11	Case subtasks creation & assignment	The system should support creation of sub-tasks within the cases and assignment of these tasks to selected case workers.
FR01.F.12	Case management - proposals for change	The system should allow the inspectors to make proposal to change the scope and timeline.
FR01.F.13	Case management - deadline changes	The system should support rescheduling of case deadline by supervisors.
FR01.F.14	Case management - milestones	The system should support approvals of cases linked to milestones (e.g. suspension, closure of the cases).

FR01.F.15	Urgent requests deadline extension - notification	The system should generate automatic notifications in case of extension of deadline for urgent requests.
FR01.F.16	Case closing	The system should show the case file as being closed upon input of the relevant details by the relevant office. Note: Required details comprise notes, all relevant documentation, copy of court decision where referred to the Court, tax computation.
FR01.F.17	Case closing - conditions	The system should not allow for a case file to be closed without a tax computation being posted to the case file.
FR01.F.18	Taxpayer's ledger	The system should automatically post the tax computation relating to a case file to the taxpayer's ledger if one exists, once established and confirmed, without waiting for the case file to be closed.
FR01.F.19	Taxpayer's - notification	If there is no taxpayer's ledger, the system should automatically notify the tax computation, once established and confirmed, to the Enforcement Directorate, without waiting for the case file to be closed.
FR01.F.20	Closing cases allocated to an anti-fraud directorate	The system should keep the case file allocated to an anti-fraud central or regional directorate open until it is closed by an input coming from relevant structures, through an assessment note.
FR01.F.21	Closing cases handled by external parties	The system should keep the case file handled by an external party open until it is closed by an input coming from the institutional cooperation Directorate, through an assessment note.
FR01.F.22	Document templates	The system should be able to support generation of electronic documents based on document templates (i.e. assessment notes). The type of template is selected by the inspector from a predefined list.
FR01.F.23	Assessment note - changes	The system should allow changes in the assessment note at any time until the communication to and acceptance by the taxpayer.
FR01.F.24	Assessment note - link with documents	The system should allow linking the findings in the assessment note with any sound documents uploaded in the case file.
FR01.F.25	Assessment note - prefilled template	The system should be able to prefill assessment note template with standard information, including trigger of the investigation, names of the investigation team inspectors, period of investigation.
FR01.F.26	Assessment note - drafting	The system should allow the inspector to fill in the findings within the assessment note template.
FR01.F.27	Documents templates - alignment	Document templates should be aligned with the Visual Identity Manual of ANAF and they should contain all needed elements (headers, logos, footers).
FR01.F.28	Documents templates - access	Document templates should be in file formats accessible to all users independently on the operating systems / document editor versions.
FR01.F.29	Assessment note - comments	The system should include a separate function for the inspector to fill in explanations related to the findings. The explanations should not be used to document the findings but to provide a clear view, if needed, for the reviewer.

FR01.F.30	Assessment note - submission for approval	The system should allow the investigation team to submit the assessment note for approval (e.g. "mark as prepared").
FR01.F.31	Scoring/rating of findings	The system should allow scoring/ rating of the findings in terms of impact and likelihood (low, medium, high/ likely, moderate, unlikely).
FR01.F.32	Assessment note – quality review	The solution should support internal quality assurance of case related work, by approval of certain documents.
FR01.F.33	Assessment note - reviewer comments	The system should allow the manager to edit and make comments on the submitted assessment note. There should be a dedicated section for reviewers.
FR01.F.34	Document management - version control	The system should allow different document versions and check-in/check-out mechanisms.
FR01.F.35	Assessment note - approval	The system should support approval of the assessment note by supervisor.
FR01.F.36	Assessment note - resubmission	The system should support rework and resubmission of the assessment note whenever supervisor requires.
FR01.F.37	Approval of changed assessment note	The system should allow approval of all changes on the assessment notes by the supervisor.
FR01.F.38	Assessment note resubmission - notifications	The system should allow automated notification for other NAFA structures' action, if the case.
FR01.F.39	Posting of investigation results	On closure of the case file, the system should automatically post the result of the investigation to the Taxpayer Risk History and Profile database (risk management module); ledger (confirming/ recording the tax found due as a debt); register of Directors and Managers (updating the risk profile of the relevant persons); audit selection file (allowing audit selection to recommence); seized goods register (disposal details)

11 – OBJECTIONS & APPEALS (AP)

ID	Name	Description
AP01 - Appeal/Application Submission		
AP01.F.01	Appeal/Application Submission	System should have facility to submit online memorandum for Appeal, Review, or application for reference, rectification etc.
AP01.F.02	Appeal/Application Submission	System checks validity and eligibility of application based on predefined criteria at time of submission
AP01.F.03	Appeal/Application Submission	The system should link the Appeal application with the Order no. (E.g. Assessment case no/Penalty order no/Cancellation Order no. etc.) against which the remedy has been sought.
AP01.F.04	Appeal/Application Submission	The system should facilitate the logging (entry) of a dispute (objection or appeal) that has been submitted manually
AP01.F.05	Appeal/Application Submission	The system should allow the officers and ANAF staff members to post comments on ground of appeal if directed by appellate authority.
AP01.F.07	Appeal/Application Submission	The system should have the ability to provide case management for disputes
AP01.F.08	Appeal/Application Submission	The system should check for completeness of objection using the following criteria: - Timeliness of the objection (System should check against date of notice of assessment) - Grounds for Objection (Coding/Parameterized)
AP01.F.09	Appeal/Application Submission	The system should have the ability to recognize an objection to the whole or part of an audit assessment. Consequently, the tax not in dispute should be monitored for collection whilst the part in dispute is held in abeyance while the objection should be processed.
AP02 - Appeal proceeding process		
AP02.F.01	Appeal proceeding process	The system should permit assignment of dispute cases to the reviewer (based on a flexible case management system) and routed through the manager to the authorized officer.
AP02.F.02	Appeal proceeding process	System notifies concerned authority passing the order against which appeal is sought
AP02.F.03	Appeal proceeding process	System automatically updates the record of concerned district office of the authority passing the order against which appeal is sought.
AP02.F.04	Appeal proceeding process	The system should allow the reviewer to make a request for supporting documents (including return) when the taxpayer is disputing a tax determination via a system-generated letter.
AP02.F.05	Appeal proceeding process	System helps schedule the Hearing dates on Appeal cases in queue and availability of Appellate Authority.

ID	Name	Description
AP02.F.07	Appeal proceeding process	The system should provide the User the facility to check next hearing date online
AP02.F.08	Appeal proceeding process	The system should facilitate the processing of a dispute at multiple levels and each level should follow the standard steps.
AP02.F.09	Tracing of disputed fiscal administrative document	System should provide functionality to trace a disputed fiscal administrative document from its issue date until the final pronouncement of a solution regarding tax obligations established by that fiscal administrative document.
AP02.F.10	Data extract	System should provide functionality to extract data and information on the activities for remedies (solutionare a constestatiilor – solving complaints) both at central and regional level necessary for preparation of certain reports / statements in a timely manner.
AP03 - Appeal Notice / Order Generation		
AP03.F.01	Appeal Notice / Order Generation	System should be able to generate notices/orders in pre-defined formats with inputs from assessing authority. The order should contain: <ul style="list-style-type: none"> • Summary of appeal case decision containing history of the selected appeal case. • Legal clauses used in final decision
AP03.F.02	Appeal Notice / Order Generation	The system should allow for the updating of the taxpayer's current account with the outcome of the dispute and recognizing the applicable collection date. The system should apply interest, penalties and surcharges (if applicable).
AP03.F.03	Appeal Notice / Order Generation	The notices published on the website after resolution of the appeal should not contain any personal reference to the taxpayer
AP03.F.04	Taxpayer access	Regarding the taxpayers, they can have access to depersonalized decisions on issued appeals and can track the settlement status of an appeal
AO04 - Appeal Rectification / revision processing		
AP04.F.01	Appeal Rectification / revision processing	System should allow for department assessing authority initiated/applicant initiated rectification.
AP04.F.02	Appeal Rectification / revision processing	System should allow online issue of revision notice only if there is material error.
AP04.F.03	Appeal Rectification / revision processing	System should have the capability to record the case history including any hearing dates, hearing proceedings and outcome of the hearing.
AP04.F.04	Appeal Rectification / revision processing	The system will have ability to inform Taxpayer Accounts the impact of the decision taken by the court.
AP04.F.05	Appeal Rectification / revision processing	System should allow rectification/revision to be made in the record.

ID	Name	Description
AP04.F.06	Appeal Rectification / revision processing	The system should provide the ability to capture the tax decision of the court
AP05 - Record maintenance		
AP05.F.01	Record maintenance	System should facilitate creation and maintenance of all appeals filed in respective courts of Romania
AP05.F.02		System should automatically post demand created/refund allowed to corresponding module
AP05.F.03		The system should provide the ability to capture decision on whether to grant the appeal
AP05.F.04		The system should provide the ability to capture decision on whether to refer the case to higher court(s)
AP05.F.05		The system should provide the ability to captured all court case details including date of appeal/reference
AP05.F.06		The system should allow for restricted view of case details by users at each level of the dispute.
AP05.F.07		System should allow recording of case proceedings and case outcomes by the departmental officer
AP05.F.08		System should be able to generate reports of appeal, reference, rectification & remand cases on multiple criteria's like a. Pending/Finalized b. Date of filing c. Act d. Area e. Authority f. Judgment outcome (demand, refund, remand etc.)
AP06 – LegalCase Management		
AP06.F.01	Preparation of case folder	System will allow Legal Department to prepare a “case folder” with points of dispute, taxpayer’s contention, arguments with the Department and a citation.
AP06.F.02	Review of case folder	The case folder prepared then will be forwarded to appropriate authority for the approval/review,
AP06.F.04	Preparation of judgment note	After judgment is passed, system will allow Legal Department to capture the judgment note in the system and attach to the original case folder.
AP06.F.07	Intimation to taxpayer	The system should have facility to communication the judgment order to other NAFA departments like enforcement, taxpayer WEBSpace accounts, etc.
AP06.F.08	Online court communication	System should have facility to receive online court communication and documents regarding the case from any part of the litigation
AP06.F.09	Validity and eligibility of application	System checks validity and eligibility of application based on predefined criteria at time of submission
AP06.F.10	Case management for disputes	The system should have the ability to provide case management for disputes
AP06.F.11	Differentiation among	The system should differentiate in the same cause between different departments of NAFA (for example

ID	Name	Description
	various departments	NAFA central and NAFA regional) that may be involved as part in the court process
AP06.F.12	Linking of case from court	After registration, the system should link the case from the court with the file from the other department (such as appeals solution case, tax audit department, anti-fraud department or enforcement department)
AP06.F.13	Case identification	System should identify cases that have the same object / taxpayer
AP06.F.14	Joining of cases	System should allow joining of the files when the court joins two cases or if subsequently the court assigns a new file number
AP06.F.15	Entry of court case	The system should facilitate the logging (entry) of a court case that has been submitted manually
AP06.F.16	Notifications	The system should have the capability to send the notifications to the Legal Department managers of the registration of a case or of any documents regarding the case regardless of the department that conducted it
AP06.F.17	Assignment of case	The system should permit manual and/or automatic assignment of the dispute cases to the reviewer (based on a flexible case management system) and routed through the manager to the authorized legal advisers (officers).
AP06.F.18	Notifications	The system should have the capability to send the notifications to the managers and officers about any communication from the court or other part of the litigation case
AP06.F.19	Resolution & comment	The system should allow the managers to put resolutions online and post comments regarding the case dispute
AP06.F.20	Notifications	After assignment of the case, the system should have the capability to send the notifications to the other departments involved (appeals, tax audit, anti-fraud, enforcement) at first about the dispute and then about the decisions of the court. The enforcement department should always be notified when the court grants the suspension.
AP06.F.21	Notifications	The system should have the capability to send the notifications to the managers and the officers about court terms and about deadlines for drafting legal representation papers for the court and will allow the updating of deadlines based on court sites information as well as on subsequent court communications/ summons
AP06.F.22	Objection to audit assessment	The system should have the ability to recognize an objection to the whole or part of an audit assessment. Consequently, the tax not in dispute should be monitored for collection whilst the part in dispute is held in abeyance while the objection should be processed.
AP06.F.23	Tracing of a disputed fiscal administrative document	System should provide functionality to trace a disputed fiscal administrative document from its issue date until the final pronouncement of a solution regarding tax obligations established by that fiscal administrative document
AP06.F.24	Data extraction and exchange	System should provide functionality to extract data and information on the activities performed by other departments concerning a case both at central and regional level necessary for preparation of certain reports / statements in a timely manner
AP06.F.25	Data access	The system should not allow access to the taxpayers to the data and file of the legal department
AP07 – Insolvency Management		
AP07.F.01	Amounts requested by creditor	The system should highlight the amounts requested by creditors in the statement of affairs, as well as the realized flow proceeds in the insolvency procedure

ID	Name	Description
AP07.F.02	Information update	The system should allow the information updating regarding insolvency procedures based on the information posted on court sites and on the Insolvency Procedures Journal (BPI) site
AP07.F.03	Notification	The system should allow notifications concerning the opening of the insolvency procedure, deadline for joining the statement of affairs, deadlines for declaring appeals, deadlines for court terms, deadlines for creditors assembly and creditors committee etc.
AP07.F.04	Notification	The system should allow notifications of departments involved (taxpayer management, enforcement, tax audit etc.) with regard to the opening of insolvency procedure to receive from them data concerning debts, mortgages, warranties etc.
AP07.F.05	Notification	The system should allow notifications of the insolvency unit and other departments involved (including the customs department) concerning the non/ payment of current obligations during the whole procedure
AP07.F.06	Notification	The system should notify the tax audit department to perform an audit on the taxpayer and to communicate to the insolvency unit within the Legal Department the tax decisions within predefined time.
AP07.F.07	Reporting	The system should be able to generate reports of insolvency cases based on multiple criteria like amounts submitted to the statement of affairs, amounts not submitted, amounts collected according to the reorganization plan, amounts collected following the liquidation of the taxpayer

12 – REVENUE ACCOUNTING (AC)

ID	Name	Description
AC01 – Revenue Accounting		
AC01.F.01	Payment calculation	Support accounting for voluntary payments and charge interest after the deadline expires.
AC01.F.02	Reimbursable amounts	Allow accounting of reimbursable amounts.
AC01.F.03	Offsetting and deduction of client liabilities	Perform account of offsetting of taxpayer debts
AC01.F.04	Taxpayer liabilities	Allow the recording of deferred and extended taxpayer liabilities, imposed freezing accounts, etc.
AC01.F.05	Accounting treatment	Prevent deletion of accounting data but allow reversal of accounting operations (transactions).
AC01.F.06	Reporting collections	Generate report for collected cash amounts for a specified period (day/month/year) by revenue receipts, by type of payment, by staff and generally, and issue reports if any discrepancy of data.
AC01.F.07	Issuance of periodical reports	Allow issuing of periodical reports as per NAFA requirements
AC01.F.08	Liability calculation	Calculate and record the new liability in the account.
AC01.F.09	Budgetary accounting	Perform budgetary accounting in accordance with MOF requirements: <ul style="list-style-type: none"> ○ Monthly Progressive Statements (Balance sheet) ○ Quarterly Progressive Statement (Balance sheet and financial statement) ○ Year-end Financial Account statement (Balance sheet and financial statement)
AC01.F.10	MIS reporting	System should have the provision of generating reports. The role based access rights should be provided to respective departments to view the report.
AC01.F.11	Submission of accounts	The flow should be automatically submitted to the Treasury after confirmation by the respective authority within NAFA in the system for submission
AC01.F.12	Query module	System should allow Treasury to raise queries / discrepancies in the accounting information submitted
AC01.F.13	Query module	System should allow the concerned person to respond to the queries/ discrepancies raised by the Treasury.
AC01.F.14	Manual accounting notes	The system should have functionality to permit manual accounting notes;
AC01.F.15	Taxpayer transactions	The system should account for all types transactions from Taxpayer accounts module real-time.
AC01.F.16	Generation of accounting notes	The system should enable automatic generation of accounting notes
AC01.F.17	Account warranties and garnishments	The system should have capability to account warranties and garnishments as per enforcement process;
AC01.F.18	Changes in closed	The system should not permit changes in accounting for closed periods. Any changing for the closed

ID	Name	Description
	periods	accounting period should allowed only after appropriate authorization in the system.
AC01.F.19	Generation of balance sheet	The system permits generation of balance sheet situation on fiscal unit level, county level, regional level and NAFA level.
AC01.F.20	Management of accounting information	The system should have capability to manage accounting information at taxpayer level, debt type level and fiscal unit level
AC01.F.21	Change in taxpayer status	The system should reflect in accounting module the changed in taxpayer status i.e. insolvency, bankruptcy, etc.
AC01.F.22	Month-end reconciliation	The system should enable the month-end reconciliation between operational system and accounting system.

13 – RISK ANALYSIS, RISK MANAGEMENT AND RISK MONITORING (RA)

ID	Name	Description
RA01 - Risk identification		
RA01.F.01	Interface with External Databases	The system should have interfaces with external databases (i.e. RMS, business intelligence modules, other government institutions and other entities).
RA01.F.02	Extract Information	The system should be able to extract information as defined by the user.
RA01.F.03	Analysis Database Creation	The system should create an analysis database, populated with data from external sources, NAFA databases and other internal sources.
RA01.F.04	Direct Linkage with Data Source	It should be directly linked to the data warehouse or the next level of data formed from data marts where data set formation and analysis can be processed.
RA01.F.05	Enable multiple simultaneous users	Different users should able to access and use the same data source at the same time.
RA01.F.06	Pushing MIS Reports	The MIS (Management Information System) should push reports to the Risk analysis, selection and planning unit within the concerned individual directorate based on parameters defined for the designated risk officers appointed by concerned directorate.
RA01.F.07	Rules Based Approach	The system should be able to maintain rule based mass data collection, management and analysis using data from the data warehouse which can be organised and presented in an orderly and predetermined way
RA01.F.08	Rule Engine	System should allow risk rules/flags to be designed, specified and built into the system to highlight risk areas and sort data into risks and other specific components. e.g. a flag could highlight variances in income either up or down by more than 20% on the previous year
RA01.F.09	Data mining functionality	System should have ability to examine all data in a data set and highlight and report on trends and patterns which are not evident when looking at the data on a case by case basis or using traditional spreadsheets or data lists
RA01.F.10	Graphical user interface (GUI) / Drag and drop	System should be capable of working with data and data manipulation has to be enabled with drag and drop approach
RA01.F.11	Separate query builder and table view	The query builder should be separate from table view.
RA01.F.12	Data Import and Export	It has to enable to import and export and use in analysis data from most common spreadsheet format tables
RA01.F.13	Formula/Functions	It has to enable the creation and modification of variables through mathematical, logical and statistical formulas

ID	Name	Description
RA01.F.14	Filtering and Sorting	It has to enable filtering of data via : i. simple filters ii. conditional filtering iii. combination of filters Should allow sorting data about the taxpayer or the cases, based on the parameters coming from the risk analysis.
RA01.F.15	Graphs	It has to enable creation of graphs either from tables or datasets.
RA01.F.16	Reporting System	It has to enable creation of standard summary reports at least in HTML or PDF format, with chart functionality. Reports have to be able to be sent via e-mail manually or via automated regular processes
RA01.F.17	Templates	It should possible to save the steps that an analyst has gone through during an analysis so that the same analysis could be repeated automatically without repeating manually the same data steps or queries.
RA01.F.18	Timer	It has to enable a routine running of a saved data analysis template so that the analysis can be repeated automatically. The timing of analysis should be able to be set and changed as necessary
RA01.F.19	Risk Registry Indicators	The risk analysis subsystem should check (e.g. by name of the risk indicator, identification number) if the new indicators have been already uploaded/ already exist in the Risk registry.
RA01.F.20	Defining parameters for risk indicators	The risk officers should be able to provide parameters for each indicator to be used in the selection of taxpayers
RA02 - Risk analysis		
RA02.F.01	Parameters for Risk Profiles	The system should allow introduction of parameters for risk profiles by user.
RA02.F.02	Ad-hoc Query Capability	The system should have an interactive dashboard where users can drill, pivot, and filter their data directly.
RA02.F.03	Ad-hoc Query Capability	The system should allow ad-hoc query and analysis capability. The risk analysis subsystem should allow definition of risk analysis rules (i.e. "IF-THEN-ELSE" logic) in abstract mathematical rules.
RA02.F.04	Risk Profile Creation	The risk analysis subsystem should have analytical capacity to merge all information available in the Risk registry and create unique risk profiles.
RA02.F.05	Preventing too many matches	The risk analysis subsystem should provide a safety mechanism to prevent too many matches occurring on risks identified.
RA02.F.06	Forecasting Newer Risks	The risk analysis subsystem should include a facility to forecast the impact of the introduction of new risk areas.
RA02.F.07	Changing Risk assessment Calculations	The risk analysis subsystem should have options to maintain and change risk assessment calculations.
RA02.F.08	Drill Down Risk	The risk analysis subsystem should allow the drill down of information from the Risk registry by sorting,

ID	Name	Description
	Information	filtering, querying, selecting relevant fields, when browsing the list of risk assessments.
RA02.F.09	Sampling	The risk analysis subsystem should provide a facility to define the random selectivity risk profiles for different transactions and adjust sampling levels for particular region, industry, type of goods etc.
RA02.F.10	Storing Calculations and Rules	The risk analysis subsystem should allow storing risk calculations and user-defined rules from various scenarios in each risk area
RA02.F.11	Risk Assessment Calculations	The risk analysis subsystem should have options to maintain and change risk assessment calculations along with automatically computing the total risk value of an identified risk and displaying the value within the Risk registry.
RA02.F.12	Notifying users	The risk analysis subsystem should alert defined users if certain inconsistencies are identified (e.g. non correlation between the risk title, impact and the risk treatment identified) and also notify organisational units responsible for further treatment when a single taxpayer triggers more than one risk profiles.
RA02.F.13	Creating Risk Profiles	The risk analysis subsystem should provide a facility to create risk profiles on risk indicators using any combination of matching techniques such as Wildcards, Thesaurus, Calculations and formulas (e.g. size of the taxpayer, profit and VAT refund claims), Ranges of numeric fields, Phonetic matching - matching words that sound alike, Fuzzy matching, etc.
RA03 - Risk prioritisation		
RA03.F.01	Assigning Priority	The system should be able to assign priority based on user-defined parameters.
RA03.F.02	Manual Intervention for Priority	The system should allow manual introduction of priority.
RA03.F.03	Risk Prioritization	Where more than one profile exists for a given set of selection criteria, then the risk analysis subsystem should select the one requiring the greatest degree of checking
RA03.F.04	Risk Treatment	The risk analysis subsystem should record the risk profiles that generate intervention, capture data regarding the results of interventions and perform an analysis of the effectiveness of risk profiles on a continuous basis.
RA04 - Rating and selection of risky taxpayers		
RA04.F.01	Risk Treatment	The system should be able to recommend treatment based on user-defined parameters.
RA04.F.02	Manual Intervention for Risk Treatment	The system should allow manual introduction of treatment.
RA04.F.03	Notification of Functions	The system should be able notify relevant functions in case the treatment is risk transfer.
RA04.F.04	List of Risks to be Addressed	The system should be able to generate a list of risks to be addressed properly.

ID	Name	Description
RA04.F.05	Estimation of Man-days	The list should include estimated time and workload (how many man-days are needed to complete the task), which should be manually input in the workload estimation step.
RA04.F.06	Hierarchy of Risks	The system should be able to make a hierarchy of the risks based on priority.
RA04.F.07	Risk Map	The risk analysis subsystem should generate the risk map according to the criteria defined by the used. Note: The risk map is a graphical representation that illustrates the impact/ significance of risk and the likelihood or frequency of a risk profiles.
RA05 - Risk evaluation reporting		
RA05.F.01	Extract Information	The system should extract information on case re-system related to a respective risk from the case management system.
RA05.F.02	Push Reports for Risk Assessment	The system should "push" reports related to accuracy of risk assessment, based on user-defined KPIs (e.g. issued identified / controls conducted, types of issues identified / risks identified etc.).
RA05.F.03	Interactive Reports	The risk analysis subsystem should allow interactive reports (inquiry by user), based on specific criteria, such as: risks associated, area of control, period of control, region, staff.
RA05.F.04	Random Selection of Taxpayers	The risk analysis subsystem should allow random selection of risk profiles/ selected taxpayers for verifying the accuracy/ the results of the treatment
RA05.F.05	Inquiries on Parameters	The system should allow inquiries by users of various parameters in risk analysis and comparison with case parameters.
RA05.F.06	Analysing Trends	The risk analysis subsystem should automatically analyse trends of the risk assessment results and list all active cases.
RA05.F.07	Stakeholder Reporting	The system should inform all interested parties (internal control staff, NAFA management, and other NAFA structures) related defined and approved objectives, KPIs and targets. The system should also generate automatic notification whenever changes in objectives, KPIs and targets occur.
RA05.F.08	Risk Area Reports	The BI unit should be notified whenever a new risk area report is uploaded/ updated.
RA05.F.09	Category Risk Definition	The risk officers should be allowed to define new categories of risks into the risk registry.
RA06- Rule Engine		
RA06.F.01	Calculations and comparison	It should possible to compare different fields or datasets within a data base
RA06.F.02	Calculations and comparison over time periods	It should possible to set target period and comparable period(s) in the same field (e.g. comparing last year's income with the previous year, or last month or with average of previous 12 months, etc.)
RA06.F.03	Results' content definition	The system should able to define a specific result from the risk rules/engine. e.g.: a list of audit cases or a

ID	Name	Description
		summary report of risky taxpayers grouped by preferred characteristics like region or industry sector, income level or risk level, etc.
RA06.F.04	Directed random selection	Where there are more equally risky taxpayers than resources to deal with it may be appropriate to use random selection within specific risk areas (e.g. if a HNWI has been identified within risk area that is a key strategic or priority area for NAFA the rule engine can be instructed to select 10% of cases randomly from every region or industry group to be audited)
RA06.F.05	Criteria for the risk profiles	The risk analysis subsystem should assign risk score to a taxpayer with potential risk as criteria to the selected risk profiles
RA06.F.06	Risk profiles - uploading rules/ criteria	Risk officers should be able to introduce rules/ criteria for the generation of risk profiles into the risk analysis subsystem
RA07 – Risk Management		
RA07.F.01	Taxpayer segment risk models	The system should enable the development of taxpayer segment risk models.
RA07.F.02	Steps in risk management	The system should provide a process for a continuous risk management via the following steps (for example): <ul style="list-style-type: none"> - Risk Identification - Risk Assessment and prioritization - Analyze compliance behavior causes
RA07.F.03	Predictive risk models	The system should enable the development of predictive risk models (using deductive and inductive logic) to identify potential risk. (e.g.: taxpayers who may not be completing their returns properly -- reporting risk).
RA07.F.04	Analytics risk models	The system should have the capability to develop analytic models enabling NAFA to evaluate the tax at risk for a potential audit, the tax at risk for a missing return or declaration, in addition to the tax at risk for balances owing or instalments not paid. These analytic models should use available information to build a given taxpayer's risk quotient. These models should be used to assign overall scores to taxpayers based on: <ul style="list-style-type: none"> - The taxpayer's profile - The taxpayer's tax history - The amount of tax revenue at risk
RA07.F.05	Recommendation of risk treatment strategies	The system should have the capability to recommend treatment strategies for risk identified: <ul style="list-style-type: none"> - Conduct financial analysis of return and other data to automatically select cases for audit. - Prioritize selected cases based on predetermined risk management criteria.
RA07.F.06	Risk management as per risk types	The system should enable the management of risk based on the following risk types: <ul style="list-style-type: none"> - Registration – risk that those taxpayers that fulfil the requirements to register fail to do so, or incorrect information being held on the register

ID	Name	Description
		<ul style="list-style-type: none"> - Filing - Risk that tax yield will be understated / reduced by taxpayers not filing their returns by the due date - Correct Reporting – risk that tax yield will be affected where the amounts shown on the tax return are incorrect by error or deliberate act. - Payment – risk that tax yield will be reduced by non-payment of amounts due on tax returns and assessments
RA07.F.07	Risk management	The system should enable the management of risk at various levels including: tax compliance, taxpayer segment (i.e.: business function), and continued compliance risk.
RA07.F.08	Risk analysis	<p>The system should allow for the analysis of risks using data grouped in the following areas:</p> <ul style="list-style-type: none"> - economic and tax data, for example ratio's about the economic growth; - data supplied by taxpayers, for example the data from the tax return(s);
RA07.F.09	Risk management reports	<p>The system should provide the capability to generate management reports on various risk factors such as (for example):</p> <ul style="list-style-type: none"> - Registration - Failure to Register - Filing - Failure to File Returns on Time - Reporting - Failure to correctly Report Tax Liabilities - Payment - Failure to Pay on time
RA07.F.10	Setting up of risk level	The system should provide the ability for an authorized officer to set the risk level for a taxpayer. This manual process will be initially used to input historical risk profiles based upon knowledge of the officials into the system.
RA07.F.11	Selection of Taxpayers	The risk analysis subsystem should have specific risk indicators to be used to select taxpayers for treatment. The risk analysis subsystem should allow removal of selected cases based on feedback received from the enforcement units within the NAFA.
RA07.F.12	Balance the income and the amounts spent for risk analysis centered on individuals	The risk abalysis subsystem should provide the functionality to analyze the risk associated to the individuals using a comparative balance of the amounts spent by each individual, based on the information from the ANAF internal databases, information form the financial institutions (e.g. lists of bank transfers, etc.), information from open sources, versus the income declared by the individual, for a certain fiscal period of time. Should interface with existing application PATRIVEN.
RA08 – Managing Risk Indicators		
RA08.F.01	Defining KPIs	The system should be capable of defining Key Risk Indicators in NAFA's context and capturing system generated as well as manually fed KPIs
RA08.F.02	Correlation among risk indicators	The system should provide correlation mappings between risk and risk drivers and between Risk and Key Risk Indicators
RA08.F.03	Alert capability	The system should have alert capabilities available in the module

ID	Name	Description
RA08.F.04	Risk Plan	The system should allow creating, updating and tracking risk issues and provide a link to an action plan
RA08.F.05	Risk limit	The system should provide for setting and monitoring risk limits
RA08.F.06	Variance analysis	The system should provide ability to provide variance between planned and actual collections
RA08.F.07	Scoring Interventions	The risk analysis subsystem should make provisions for weightings of defined NAFA interventions and a scoring scale for different results of such interventions, to automatically calculate compliance rating of a taxpayer.
RA08.F.08	Scoring based on Confidence Factors	The risk analysis subsystem should build-up risk scores for individual taxpayer based on historical confidence factor over time

14 – INTERNAL AUDIT (IA)

ID	Name	Description
IA01 – Internal Audit Planning		
IA01.F.01	Strategic audit plan	System will facilitate creation of Strategic audit plan for next 3-5 years. Since each entity is audited every 3 years, system will provide necessary alerts after completion of 3 years of audit activity.
IA01.F.02	Risk Analysis	Every three years, Risk Analysis needs to be performed on the basis of available information in RMS. Triggers of Risk Analysis for Internal Audit <ol style="list-style-type: none"> 1. Annual deficiencies 2. Change in fiscal code 3. Information from Risk Register
IA01.F.03	Audit Plan	System will provide facility to prepare a more detailed annual plan on the lines of strategic audit plan
IA01.F.04	Criteria for annual audit plan	System will enable defining the criteria for annual audit plan. Indicative examples of criteria are as follows: <ul style="list-style-type: none"> • Periodicity of audit of particular function • Risk analysis • Signals / Inputs from Ministry of Finance and other institutes affiliated by law • Human resources and financial resources available Based on above criteria, audit missions are finalized for a year
IA01.F.05	Audit Plan	Annual Plan is provided to top management for approval. Annual plan could be modified during the year only after appropriate justification to top management and subsequent approval
IA01.F.06	Avoidance of duplication audit activities	To prevent multiple audit activities, system should facilitate a common feature for all NAFA divisions (e.g. Internal Controls, Internal Audit, etc.) responsible for Internal Audit related activities to manage a common plan. If any external agency like Court of Accounts is planning to conduct the audit for same business / entity, a manual intervention needs to be recorded in the system to highlight the same.
IA01.F.07	Scheduling of audit program	The system should be able to assist in generating the online and offline Audit Program for the upcoming audit cycle.
IA02 – Making audit mission		
IA02.F.01	Control reports	System should have facility to capture the Control reports (control reports are typically provided by agencies like court of accounts, internal controls, etc.) in a centralized repository (i.e. Document Management System). When Internal Audit conducts audit mission for the same entity, it should be able to check the control reports related to that audit mission.
IA02.F.02	Reminder for audit cycles	The system should be able to create reminder to start the new audit cycle.
IA02.F.03	Electronic workflow	The system should be able to generate electronic workflow for review and approval.

ID	Name	Description
IA02.F.04	Audit candidates and audit report	The system should be able to attach the List of Audit Candidates and the justification Report.
IA02.F.05	Audit checklist	The system should be able to record checklist for information and logistics needed by the auditor.
IA02.F.06	Scheduling of audit	The system should be able to record the audit schedule for each auditor.
IA02.F.07	Scheduling of audit	The system should be able to assist in streamlining all auditor activities.
IA02.F.08	Case management	The system should be able to create electronic Audit Case Folder and identified with unique number.
IA02.F.09	Access to document management	The system should be able to access Document Management System and other database to retrieve all auditee's related information and attach into Audit Case Folder.
IA02.F.10	Access to historic information	Auditee will get access to the historic information pertaining to audit conducted for him.
IA02.F.11	Access to document management	The system should be able to provide the documents on previous years audit program that can be retrieved by auditors.
IA02.F.12	Audit Checklist	The system should provide a facility to provide checklist which updates the status of audit activities.
IA02.F.13	Case management	The document obtained from auditee should be able to be attached into the Case Folder.
IA02.F.14	Audit mission	<p>System should facilitate conducting audit mission covering following points</p> <ul style="list-style-type: none"> • Audit mission is strictly conducted as per audit plan i.e. period, objectives, duration and team • A notice is given to respective department undergoing audit atleast 15 days before. The notice is provided so that particular department could prepare required documentation • Each auditor provides no conflict of interest certificate. System should capture this information • Risk analysis is performed again to identify high risk activities to be audited in detail • Staff involved in conducting audit goes to the premise of the audit with necessary checklists. • Team of auditors is led by supervisor. System should identify the supervisor • Once audit is completed, report is submitted to NAFA president for approval. • If there are any inconsistencies, then a reconciliation meeting is arranged between audit team and department undergoing audit. Head of Internal Audit division is moderator in case of doubts • After report is approved, the action points indicated in the report become mandatory for department for further action. • Audit team can review or access documents based on the objectives of the mission.
IA03 – Tracking and reporting the implementation of recommendations		
IA03.F.01	Log of activities	Audit log of all the activities would be maintained in the system which can be checked by competent authority as required.
IA03.F.02	Audit history	The system should maintain the history and results of previous years' audit.
IA03.F.03	Variance analysis	The system should be able to record the audit time budget which can be compared with the actual time

ID	Name	Description
		charged during the audit execution.
IA03.F.04	Implementation of audit recommendations	System should facilitate tracking of the implementation of audit recommendations via 2 methods: <ul style="list-style-type: none">• Review of audit recommendations during next audit• Special dedicated audit mission may be conducted to track implementation. This is arranged depending on the severity of the audit recommendations.
IA03.F.05	Risk severity	Risk severity is decreased after monitoring of recommendations provides positive results.
IA03.F.06	Audit recommendations	If any audit recommendations are not implemented, system will provide facility to report to appropriate authority.

15 – INTERNAL CONTROL (IC)

ID	Name	Description
IA01 - Resources availability		
IA01.F.1	Resource Availability	The system should have a staff availability module that contains information about:
		- the employee
		- specialisation
		- grade / seniority level
		- calendar and status / period (available, not available - fully booked, on vacation, partially available - % availability)
IA01.F.2	Calendar for Non-working Days	The system should have a calendar of non-working days and vacation periods.
IA01.F.3	Utilization	The system should target 90% staff utilisation on control activities.
IA02 - Resources usage		
IA02.F.1	Resource Availability	The system should be able to compare resource availability (based on user-defined number of employees) with list of risks to be addressed and the estimated workload.
IA02.F.2	Resource Usage	The system should allow introduction of variables, such as assumption workload generated by requests (%).
IA02.F.3	Resource Usage	The system should be able to compute information on yearly, quarterly and monthly basis.
IA03 - Work plan execution		
IA03.F.1	Compare Activity Status	The system should compare status of activities with planned and recalculate the plan.
IA03.F.2	Introduction of New Parameters	The system should recalculate the plan for a specific period, by comparing (i.e. delayed activities will be moved together with necessary resources)
IA03.F.3	Revised Control Plan	The system should allow changes during the period by introduction of new parameters related to risks and / or staff.
IA03.F.4	Electronic Sign-off	The system should generate revised control plan after the changes for the year, quarter or month.
IA03.F.5	Allocation of Complexity level	The system should allow electronic sign off and notifications to relevant parties.
IA03.F.6		The system should allow evaluation and allocation of a complexity level to the internal control actions, on a scale from 1 to 5.

ID	Name	Description
IA04 – Alerts – General		
IA04.F.1		The RMS system should generate an alert each time the tax officers perform manual changes in the automated processes in those cases when the change involves tax amounts or each time it is requested by the process.
IA04.F.2		<p>The RMS system should generate an alert each time the tax officers access systems and information without access rights (e.g. these situations may occur due to system errors; the access rights will be mainly be granted to all tax officers by an assigned administrator.</p> <p>Note: In case of repeated tries, the alert is going to be generated based on a minimum number of access tries within a certain period of time (e.g. 2/ day).</p>
IA04.F.3		The RMS system should generate an alert each time an operation is finalised without revision/ approval given by hierarchical level (when the process involves such approval).
IA04.F.4		The RMS system should generate an alert each time when not all steps of the process are fulfilled by the tax officers.
IA04.F.5		The RMS system should generate an alert each time it detects the lack of an attachment, although it is requested by the procedure.
IA04.F.6		The RMS system should generate an alert each time a process step is completed much faster than the defined time (to 50% of the number of days estimated for an activity).
IA04.F.7		<p>The RMS system should generate an alert each time the tax officers exceed the legal deadlines for case resolution/ allocated cases or the estimated time needed for fulfilling an activity (any overcome higher than 20% of the legal/ estimated time).</p> <p>Note: the alert should have a higher priority if the exceedance of deadlines is repetitive in the case of the same tax officer during a certain amount of time.</p>
IA04.F.8		The RMS system should generate an alert each time the manual allocation of cases does not fulfil the defined limitations.
IA04.F.9		The RMS system should generate an alert each time it detects deletion of documents from the DMS.
IA04.F.10		In case of alerts, the list with inquired alerts should be uploaded into the risk analysis system regularly (monthly, twice a month, weekly).
IA04.F.11		The alerts should be connected with source systems as inquiries of those specific databases.
IA04.F.12		The upload should be performed in two stages: into a common data warehouse and, subsequently, into the risk analysis system.
IA04.F.13		The alerts in the risk analysis system should be grouped by types and sorted based on the defined parameters.
IA04.F.14		The risk analysis system should allow changes into the priorities of the alert types, such as amendments to the

ID	Name	Description
		values of the parameters.
IA04.F.15		The risk analysis system should embed a database and data mart in the Datawarehouse for information for risk analysis.
IA05 – alerts related to Taxpayers services		
IA05.F.1		The RMS system should generate an alert each time the standard waiting time is exceeded constantly by a certain tax officer/ team within a determined period (e.g. monthly).
IA05.F.2		The RMS system should generate an alert when the medium duration of the taxpayer interactions (call, visit, online) is constantly exceeding the standard in case of a certain tax officer/ team within a determined period (e.g. monthly).
IA05.F.3		The RMS system should generate an alert each time the number of a taxpayer's interventions related to the same subject is exceeding a certain threshold (e.g. 3).
IA05.F.4		The RMS system should generate an alert when it detects a lack of records in the system for a certain number of calls, visits or online interventions of a particular tax officer/team.
IA05.F.5		The RMS system should generate an alert each time the term response to a request exceeds a certain number of days (e.g. 3 days).
IA05.F.6		The RMS system should generate an alert each time unauthorized documents are listed.
IA05.F.7		The RMS system should generate an alert each time a large number of documents are listed.
IA06 - alerts related to Taxpayer registration		
IA06.F.1		In the case of registration with the help of a tax officer, the RMS system should generate an alert each time the application has been completed without attaching the minimum documents required, in scanned form.
IA06.F.2		The RMS system should generate an alert each time if the completion of the applications assigned to the same tax officer has been exceeded repeatedly (e.g. 3 applications per month)
IA06.F.3		The RMS system should generate an alert each time an application for registration is approved without full documentation.
IA06.F.4		The RMS system should generate an alert each time a taxpayer who has unsubmitted tax returns or unpaid tax debts is deactivated.
IA06.F.6		The RMS system should generate an alert each time a taxpayer is reactivated with full rights although he has unpaid tax debts.
IA06.F.7		The RMS system should generate an alert each time inputs are manually changed in the taxpayer history and risk profile database.
IA06.F.8		The RMS system should generate an alert each time the deadline for conducting verification in case of registration exceeds the accepted period with a certain number of days (e.g. 5 days).
IA06.F.9		The RMS system should generate an alert each time the checklist for taxpayers' registration is not fully

ID	Name	Description
		completed.
IA07 - alerts related to returns processing		
IA07.F.1		The RMS system should generate an alert each time the tax return information is manually entered/modified by the tax officer.
IA07.F.2		The RMS system should generate an alert each time the scanned statement is not attached to the request, in cases of submission at the counter.
IA07.F.3		The RMS system should generate an alert each time the tax officer will correct material errors (amounts) on the tax return.
IA07.F.4		The RMS system should generate an alert each time the tax officer decision to reimburse/not reimburse or refund/not refund is against the recommendation of the system.
IA07.F.5		The RMS system should generate an alert each time a manual reconciliation of information comprised by the buyer/seller matrix is performed.
IA08 - alerts related to taxpayer records		
IA08.F.1		The RMS system should generate an alert each time amounts due are entered or modified manually, if the source of establishing the debt involves automatic data transmission.
IA08.F.2		The RMS system should generate an alert each time amounts due are entered manually, if the source of establishing the debt does not involve automatic data transmission and the sum exceeds a minimum value (this minimum value may differ depending on the type of taxpayer).
IA08.F.3		The RMS system should generate an alert each time it detects a manual intervention has been made on the default return.
IA08.F.4		The RMS system should generate an alert each time it detects a manual intervention has been made on the corrected amounts.
IA08.F.5		The RMS system should generate an alert each time it detects a manual intervention on the transmission of requests to the Treasury (transmission or stopping of the transmission).
IA08.F.6		The RMS system should generate an alert each time a payment is displayed without the consent of the taxpayer according to the procedures for taxpayer's services.
IA08.F.7		The RMS system should generate an alert each time it detects a manual intervention on the certificates or in the databases accessed by third parties.
IA09 - alerts related to enforcement		
IA09.F.1		<p>The RMS system should generate an alert each time cases that do not meet the minimum requirements / limits defined (value, effort) are allocated / assigned.</p> <p>Note: The rules that generate the alert are defined in the system by ANAF. For example:</p>

ID	Name	Description
		<ul style="list-style-type: none"> - cases with a lower value are initiated / allocated even if the estimated effort exceeds x hours - cases are initiated when the estimated effort exceeds a certain % of the value of the claim.
IA09.F.2		The RMS system should generate an alert each time the same tax officer is assigned repeatedly to cases that involve the same taxpayer within a defined period of time (for example, 1 year).
IA09.F.3		The RMS system should generate an alert each time payment facilities are allowed although not all required documents have been uploaded into the system by the tax officer.
IA09.F.4		The RMS system should generate an alert each time the tax officer approves/rejects the request for payment facilities although not all legal requirements which should be reflected in the system's parameters are met (the amount, the history and the risk profile, the number of requests etc.).
IA09.F.5		The RMS system should generate an alert each time the tax officer takes decisions regarding the need to submit a guarantee contrary to the recommendations of the system.
IA09.F.6		The RMS system should generate an alert each time the tax officer modifies the amounts recommended by the system as minimum guarantee.
IA09.F.7		The RMS system should generate an alert each time the tax officer repeatedly grants tax incentives that do not generate the recovery of the debt (more than half of the tax incentives), with the exception of automatic approval of tax incentives, based on the risk profile.
IA09.F.8		The RMS system should generate an alert each time precautionary measures are issued and imposed without the attachment of the minimum documents required by legislation.
IA09.F.9		The RMS system should generate an alert each time the seizure procedure is not started immediately after the case allocation, following the failure of withholding (for example, 3 days).
IA09.F.10		The RMS system should generate an alert each time the tax officer does not physically identify the assets suggested by the system repeatedly (for example, in more than 20% of the cases allocated to a single tax officer, the assets are not physically identified).
IA09.F.11		The RMS system should generate an alert each time the assets introduced into inventory do not meet the legal requirements regarding the prioritization of seized assets (e.g. liquidity).
IA09.F.12		The RMS system should generate an alert each time the essential information regarding the seized asset (identification information, value) is not fully inserted into inventory.
IA09.F.13		The RMS system should generate an alert each time important information regarding the seized asset (quantity, value) is subsequently modified.
IA09.F.14		The RMS system should generate an alert each time the tax officer raises the seizure without attaching a document proving the warranty.
IA09.F.15		The RMS system should generate an alert each time the non-perishable goods are sold without an auction.
IA09.F.16		The RMS system should generate an alert each time the goods are sold under the recommended price without an auction.

ID	Name	Description
IA09.F.17		The RMS system should generate an alert when, in the cases allocated to a tax officer, more auctions without a participant or with one participant are recorded, within a defined period of time (for example, 50% of the auctions organized by the tax official during a month had no participants or only one participant).
IA09.F.18		The RMS system should generate an alert each time the price of the assets or the date of the auction is modified manually.
IA09.F.19		The RMS system should generate an alert each time the responsible tax officer is changed during an auction.
IA09.F.20		The RMS system should generate an alert each time a potential buyer is accepted by the tax officer without any payment of the registration fee recorded.
IA09.F.21		The RMS system should generate an alert each time a significant undervaluation of the asset is identified (for example, the selling price is 50% higher than the valuation).
IA09.F.22		The RMS system should generate an alert each time the auction is repeated in a short period of time (for example, less than 3 days).
IA09.F.23		The RMS system should generate an alert each time the price drops below the accepted limit, in case of repeated auctions.
IA09.F.24		The RMS system should generate an alert each time the deadline for payment of the assets auctioned is manually extended over the specified parameters.
IA09.F.25		The RMS system should generate an alert each time it detects a manual intervention on the results of the auction (winner, amount).
IA09.F.26		The RMS system should generate an alert each time an auction with a significant value (for example, minimum 5,000 RON) fails repeatedly.
IA09.F.27		The RMS system should generate an alert each time the same buyer wins more public auctions organized by the same tax officer within a defined period of time (for example, 3 months).
IA09.F.28		The RMS system should generate an alert each time the seized assets exceed the legal prescription period and are not transferred to state ownership.
IA09.F.29		The RMS system should generate an alert each time the Court's decision to suspend the enforcement is not introduced in the system by the responsible tax officer.
IA09.F.30		The RMS system should generate an alert each time the proof of a submitted guarantee is not attached.
IA09.F.31		<p>The RMS system should generate an alert each time the approval for suspension of enforcement procedures is granted over a period of time by the same tax officer or for the same taxpayer.</p> <p>Note: The alert will be generated in the following situations:</p> <ul style="list-style-type: none"> - the same tax officer approves the suspension of the enforcement procedures x times within a period of x months - the same taxpayer receives more than x favorable decisions to suspend the enforcement proceedings in a

ID	Name	Description
		period of maximum x years
IA10 - alerts related to Tax audit		
IA10.F.1		The RMS system should generate an alert each time the same tax officer is allocated for the control of the same taxpayer, over a certain period (for example, the second time in a year).
IA10.F.2		The RMS system should generate an alert each time the same tax officers are allocated to the same tax audit team, over a certain period (for example, the second time in a year).
IA10.F.3		The RMS system should generate an alert each time the allocation does not account for the relationship between the complexity of the case and the level of competence of the tax officer.
IA10.F.4		The RMS system should generate an alert each time a case is opened without being the result of a selection based on risk analysis or of referrals from other NAFA structures.
IA10.F.5		The RMS system should generate an alert each time the duration of a tax audit has exceeded the initially estimated duration by a certain % (for example, by 30%).
IA10.F.6		The RMS system should generate an alert each time the duration of the tax inspection is too short (for example, less than 3 days for simple tax audits, less than 10 days for complex tax audits).
IA10.F.7		The RMS system should generate an alert each time the initial objectives of the control are removed or replaced during the tax audit.
IA10.F.8		The RMS system should generate an alert each time the responsible tax officer is replaced during the tax audit.
IA10.F.9		During the tax audit, the RMS system should generate an alert each time documents not relevant for the taxpayer or for the objectives of the inspection are accessed.
IA10.F.10		The RMS system should generate an alert each time the tax audit steps are not documented in relation to critical aspects (for example, requested/ analyzed documents).
IA10.F.11		The RMS system should generate an alert each time critical elements are missing from the assessment notice.
IA10.F.12		The RMS system should generate an alert each time the assessment notices are delayed more than 3 days from the tax audit finalization.
IA10.F.13		The RMS system should generate an alert each time the superior review is delayed for a certain amount of days.
IA10.F.14		The RMS system should generate an alert each time the taxes, contributions and other amounts additionally established and owed to the general consolidated budget are significantly different from the estimated amounts (for example, +/-30%).
IA10.F.15		The RMS system should generate an alert when it detects a large number of complaints against the same tax officer during a defined period (for example, 3 months).
IA 11 - alerts related to Appeals		
IA11.F.1		The RMS system should generate an alert each time the same tax officer is allocated for solving the appeals of

ID	Name	Description
		the same taxpayer, over a certain period (for example, the second time in a year).
IA11.F.2		The RMS system should generate an alert each time the tax officer allocated for solving the appeal has been involved in issuing the contested decision.
IA11.F.3		The RMS system should generate an alert each time the duration for solving the appeal exceeds the legal deadline.
IA11.F.4		The RMS system should generate an alert each time the duration for solving the appeal is too short (for example, less than 3 days for simple tax audits, less than 10 days for complex tax audits).
IA11.F.5		The RMS system should generate an alert each time the steps taken to solve an appeal are not documented in relation to critical aspects (for example, requested/ analyzed documents).
IA11.F.6		During the contestation, the RMS system should generate an alert each time documents not relevant for the taxpayer or for the objectives of the appeal clarification are accessed.
IA11.F.7		The RMS system should generate an alert each time the responsible tax officer is replaced during an appeal.
IA11.F.8		The RMS system should generate an alert each time critical elements are missing from the minutes of appeals resolution.
IA11.F.9		The RMS system should generate an alert each time the superior review is delayed for a certain amount of days.
IA11.F.10		The RMS system should generate an alert each time it detects significant differences in the amounts owed following the result of an appeal (for example, +/-30%).
IA11.F.11		The RMS system should generate an alert each time it detects a large number of court decisions contrary to the appeals solutions, addressed to the same tax officer over a defined period (for example, 1 year).
IA12 - alerts related to fiscal information		
IA12.F.1		The RMS system should generate an alert each time the parameters defined in the system are modified (the risk register, the selection rules, the prioritization criteria etc.) outside the regular risk analysis process.
IA12.F.2		The RMS system should generate an alert each time manual overrides are made to the taxpayers risk scoring.
IA12.F.3		The RMS system should generate an alert each time it detects a manual intervention on the automatic selection for treatment.
IA13 - alerts related to antifraud function		
IA13.F.1		The RMS system should generate an alert each time the same tax officer is allocated to investigate the same taxpayer over a certain period of time (for example, 1 year).
IA13.F.2		The RMS system should generate an alert each time the same tax officers are allocated to the same control team over a certain period of time (for example, 1 year).
IA13.F.3		The RMS system should generate an alert each time a case is opened without being the result of a selection based on risk analysis or of referrals from other structures.

ID	Name	Description
IA13.F.4		The RMS system should generate an alert each time a case suggested by the result of a selection based on risk analysis or of referrals from other structures is not immediately initiated.
IA13.F.5		The RMS system should generate an alert each time the duration of the control exceeds the duration initially estimated by a certain % (for example, by 30%).
IA13.F.6		The RMS system should generate an alert each time the duration of the control is too short (for example, less than 3 days for simple controls, less than 10 days for complex controls).
IA13.F.7		The RMS system should generate an alert each time the initial objectives of the investigation are replaced during the control.
IA13.F.8		The RMS system should generate an alert each time the responsible tax inspector is replaced during the control.
IA13.F.9		During the investigation, the RMS system should generate an alert each time documents not relevant for the taxpayer or for the objectives of the control are accessed.
IA13.F.10		The RMS system should generate an alert each time the control steps are not documented in relation to critical aspects (for example, requested/ analyzed documents, other evidence).
IA13.F.11		The RMS system should generate an alert each time critical elements are missing from the control assessment notice.
IA13.F.12		The RMS system should generate an alert each time the assessment notice of the control is delayed more than 3 days of its completion.
IA13.F.13		The RMS system should generate an alert each time the superior review is delayed for a certain amount of days.
IA13.F.13		The RMS system should generate an alert each time it detects a significant difference between the estimated amounts owed and the amounts established after the control (for example, +/-30%).
IA13.F.14		The RMS system should generate an alert when it detects a large number of appeals addressed to the same tax inspector during a certain amount of time (for example, 3 months).
IA13.F.15		The RMS system should generate an alert each time the number of referrals to the Prosecution, made by a team of control is low (for example, less than 20% of the allocated cases).

16 – MANAGEMENT INFORMATION SYSTEM /DECISION SUPPORT (MIS)

ID	Name	Description
MIS00. General Requirements		
MIS00.F.1	MIS Tools	<p>The following tools should run on the MIS Platform:</p> <ul style="list-style-type: none"> • MIS 01 - Report Engine • MIS 02 - Decision Support System (DSS) • MIS 03 – Executive Information System (EIS) <p>Should integrate with the Revenue Risk Analysis (RM) and Anti-Fraud / Criminal Investigation (FR) functional modules, for functions like data analysis, data analytics and risk scoring.</p> <p>Note: the DSS should also be a part of the Risk and Anti-Fraud system, and licenses purchased in support of Report analysis should also be purchased to support these functions.</p>
MIS00.F.2	Automated MIS tools	All MIS tools should be purchased and configured by the Developer to accommodate reporting and KPI measurements.
MIS00.F.3	MIS Refresh Rate	The MIS Database should be refreshed from Tax Administration production machines periodically (i.e. every six hours).
MIS00.F.4	MIS Platform Performance	The MIS Platform should be capable of generating all periodic reports specified for a 24 hour period.
MIS00.F.5	Tax Administration MIS - generated trend lines	Data Warehouse daily, monthly and annual reports should be the basis for documenting trend line reports that demonstrate either improvements or problems with tax administration KPIs over time.
MIS00.F.6	The MIS Database	The MIS Database should be documented in a Data Dictionary.
MIS00.F.7	The MIS Database – age of records	The MIS Masterfile should contain production records dating back three calendar years for analysis purposes.
MIS00.F.8	The MIS Database - backup	The MIS System should back up to tape or disk MIS Legacy Data that is between 10 and 20 calendar years of age for historical and special trend analysis.
MIS00.F.9	Data Warehouse - results of reports	The Data Warehouse should store the results of all formatted reports.
MIS00.F.10	Reports Database	The MIS should store completed reports that were either automated or pushed to users or ad hoc reports

ID	Name	Description
		created for special purposes in a separate repository for 10 years.
MIS00.F.11	Reports Database – report disposal	Reports greater than 10 years old should be destroyed.
MIS00.F.12	Query by Example (QBE)	The Database supplied with the Data Warehouse should be configured with a Query by Example facility that should allow authorized users the ability to create ad hoc reports using available data from the data warehouse database.
MIS00.F.13	QBE - Data formatting	The Query by Example (QBE) tool should permit data formatting.
MIS00.F.14	Dashboards - filtering reports	The system should have areas in the overall RMS system dashboard display for filtering statistical reports.
MIS00.F.15	Dashboards - content personalization	The system should allow to create and change the content of the dashboard or to navigate to a different view/studio.
MIS00.F.16	Training	The developer should create a training class for all tools prescribed in this specification.
MIS00.F.17	Ad hoc searches	The Management Information System Database should be searchable using a Query by Example tool that permits construction of a search from relevant and authorized data stored on the MIS platform.
MIS00.F.18	MIS Scheduler – scheduling MIS jobs	The scheduler should be capable of launching reports based on a schedule analyzed by the developer and that maintains a uniform production workload throughout the day.
MIS00.F.19	OBE tools	The QBE Tool should have the capability of seeing all tables, and all data items within a table to formulate queries and create ad hoc reports.
MIS00.F.20	QBE tools – establish search parameters	The QBE Tool should permit the user to establish queries in a Romanian Language presentation format, and using a logic based on ISO/IMEC 9075 to return information of use to Tax Administration.
MIS01 Reporting (Report Engine)		
MIS01.F.1	Reports Engine	A reports subsystem should be provided to facilitate the query of information from MIS stores and formulate a pre-defined report to Tax Administration.
MIS01.F.2	Reports Scheduler	Each report should be automatically executed by a scheduler.
MIS01.F.3	Report title	Each report should contain a formal title.
MIS01.F.4	Report format	Each report should be designed in a “Report Engine” in a form that is clear to management (and validated during Usability Testing).
MIS01.F.5	Real Time Totalizers	All processes nominated for modernization should embed totalizers that permit the collection of real time data.
MIS01.F.6	Report Templates	The MIS Database should contain a repository of all reports templates and queries associated with report

ID	Name	Description
		templates.
MIS01.F.7	Schedule Jobs	The Operating System or middleware should be configured to schedule reports to be compiled in accordance with the frequency specified in detailed design documents.
MIS01.F.8	Parameters	The system should permit authorized users to include parameters in the system for data analysis and reports generation.
MIS01.F.9	Temporary data store	The system data source should be partitioned into a temporary data store for one-off analysis and a permanent data store for ongoing analysis and reporting (pre-defined).
MIS01.F.10	Report dashboard	The system should be able to combine multiple recurring reports into a single "report dashboard".
MIS01.F.11	Report exporting	The system should be able to export reports in other formats (e.g.HTML, .XLS, PDF).
MIS01.F.12	Reporting - formatting	The system should allow to format reports and to include images.
MIS01.F.13	Reporting - triggers	The system should allow definition of different triggers for automatic events/generation of reports.
MIS01.F.14	Reporting - scheduled delivery	The system should support scheduled, ad-hoc, and event-driven delivery of reports, by email, network printer, FTP or fax.
MIS01.F.15	Dashboard - correlated recommendations	The system should allow that from a dashboard a user can get a recommendation to other relevant dashboards with similar topics and data or dashboards that were viewed by other users with similar interests.
MIS01.F.16	Dashboard - push relevant reports	The system should support a contextual engine that pushes relevant reports and dashboard to users according to their topic of interests, patterns of usage and likes.
MIS01.F.17	Reports to be addressed	<p>The list of existing reports for both tax and customs activity should be made available to the Supplier after the contract signature and must be analyzed, further defined, designed, informally tested, and presented to NAFA for formal testing.</p> <p>NAFA should have the opportunity to define/ compile other types of reports together with the Supplier, based on their needs and as such needs will be also legally addressed.</p> <p>The reporting process is straightforward and should be governed by a series of daily, weekly, monthly and annual automated tasks that should be created in the detailed system constructions stage. Each task should generate a report that should be stored in the MIS and that would be used as a basis for generating trends and costs to be used in NAFA's strategic planning. In addition, certain system users should have the possibility to generate reports, based on their needs, by using a dashboard through which they can select criteria that they wish to use („ad-hoc reports”).</p>
MIS01.F.18	Bid requirement	<p>At a minimum the reports should address the following functions of the System:</p> <ul style="list-style-type: none"> • Revenue Management • Enforcement

ID	Name	Description
		<ul style="list-style-type: none"> • Tax audit • Customs control • Antifraud • Efficiency and effectiveness of the tax administration • Tax evasion indicators <p>There should be two types of reporting:</p> <ul style="list-style-type: none"> • Reports of primary indicators – statistical data based on counters/ totalizers implemented in the system, reports that will be issued and pushed/ generated regularly, as defined by the users • Reports of computed indicators – compiled data computed based on primary indicators; all data aggregations and report generating will be done automatically by the system based on the rules defined by the users <p>All indicators included in the list of primary indicators should be divided based on:</p> <ul style="list-style-type: none"> • Type of taxpayer <ul style="list-style-type: none"> ○ Small, medium, large ○ Individuals/ companies • Type of tax (CIT, PIT, VAT, social security etc.) • Budget <p>Any criteria for extracting the information or for its dissemination may be defined subsequently, based on specific needs of the users.</p>
MIS01.F.19	Customs 3rd Party Data	Customs data, which resides on the Customs Systems and contains VAT and other data that is necessary to completing the Tax Accounts, should be exported periodically to the new Tax MIS Data repository. The Customs data that resides in the Data Warehouse is used to support both Tax Administration and Customs reports that will be delivered in accordance with these requirements.
MIS01.F.20	Customs reports	Customs Reports are listed in appendix x and should be derived from Customs 3rd Party data exported from Customs to the Data Warehouse.
MIS01.F.21	Changes in Exported Customs Data	Any change in Customs or any other 3rd Party data that effect already developed reports should be processed in accordance with proper Configuration Change Management with an approved and fully estimated engineering change request.

ID	Name	Description
MIS01.F.22	Report Queries	Each report should contain embedded report queries to populate the form with the latest data stored in the data warehouse.
MIS01.F.23	Report Engine – formatting	All reports should be formatted in a RMS reports tool.
MIS01.F.24	Report Engine – Report Queries	All reports formatted in the Reports Engine should be completed with all data warehouse queries necessary to populate report templates.
MIS01.F.25	Report Dissemination – Beneficiaries	The system should allow definition of recipients of the reports and should allow changes to the allowed recipients.
MIS01.F.26	Report Dissemination – Posting	Reports should be addressed and sent to authorize users by posting reports to a space on the Data Warehouse for retrieval by authorized report recipients.
MIS01.F.27	Report Dissemination - Delivery vehicles	The system should permit electronically distribution of any content via preferred delivery vehicles, email, FTP, or network printers of fax.
MIS01.F.28	Report Dissemination – retrieval of sensitive reports	Authorized end users, authorized access to special sensitive reports should be capable of receiving the reports from the Reports Repository on the MIS Platform.
MIS01.F.29	Report Encryption	All sensitive reports should be encrypted prior to posting to the reports repository.
MIS01.F.30	Report Decryption	The authorized User ID and password should decrypt reports for authorized users.
MIS01.F.31	Unclassified Reports – Mailing	Less sensitive reports should be sent to the user in an encrypted form, by email.
MIS01.F.32	Unclassified Reports – storing	Unclassified reports should be stored in the Reports Repository on the MIS in the same manner as sensitive reports were stored, to be used in trend analysis
MIS01.F.33	Report Date Time Stamp	All reports should be stamped with a date and time signaling when the report was generated.
MIS02 Decision support subsystem (DSS)		
MIS02.F.1	Data Mart Support for Decision Support	There should be a Data Mart dedicated to Decisions Support System models dedicated to the Strategic Planning function.
MIS02.F.2	DSS Models in Support of Strategic Planning Department	The Strategic Planning function should be capable of creating specialized Data Models, refreshed periodically (i.e. every six hours)that report on the state of the Tax Administration System

ID	Name	Description
MIS03 Executive Information Sub system (EIS)		
MIS03.F.1	Statistics graphics	The EIS should be capable of modeling data in support of the DSS and ERP (Enterprise Resource Planning) in a graphical tool.
MIS03.F.2	EIS Models – access to models	The EIS should create models that can be accessed in real time by managers reviewing current statistics in graphical form.
MIS03.F.3	EIS Models – model refresh rate	EIS Models should be refreshed when the Data Warehouse is refreshed (every 6 hours).
MIS03.F.4	Drill Down capability	An EIS Model should be created for every report.
MIS03.F.5	Trend analysis	Trend lines should be calculated by the EIS, and the EIS trend lines should be changed each time the data warehouse is refreshed.

17 – CASE MANAGEMENT (CM)

ID	Name	Description
CM01 - Case generation		
CM01.F.1	Case Management	<p>The system will be configurable to create types of cases (function groups and trading activities) and to allow case modification by including or removing functions.</p> <p>Types of pre-defined cases include (but not limited to):</p> <ul style="list-style-type: none"> • Debt Management, non-stop completion element, registration and cancellation of enrolment • Audit • Refund funds • Appeal • Litigation • Request taxpayers Information • Early tax Decision • Adjustments of accounts • Survey • Operative Information
CM01.F.2	Unique Case identifier	The system should be able to generate a unique case identifier related to the created case.
CM01.F.3	Register Metadata for cases	<p>The CMS should be able to register metadata to a freshly created case (inter alia):</p> <ul style="list-style-type: none"> - start date/time - ID Number - trigger of the case - objective of case - location and target function in central or regional structures - deadline for case resolution - workflow of the activity (i.e. initiated, in progress, completed)
CM01.F.4	Multiple Location Controls	The system should allow multiple location processing.
CM01.F.5	Add Documents to Case	The system should be able to add any documents to a freshly created case (e.g. scanned petitions, orders etc.).
CM02 - Case allocation		
CM02.F.1	Case Allocation	The system should require accept/ defer/ reject decision to be input by personnel with the relevant access rights where the case has originated from the research tool on the command of an authorized user.

ID	Name	Description
CM02.F.2	Staff availability module	The system should have a staff availability module that contains information about: <ul style="list-style-type: none"> - the employee - specialization - grade / seniority level - calendar and status / period (available, not available - fully booked, on vacation, partially available - % availability)
CM02.F.3	Staff profile	The system should maintain information related to all managers and according to rank, staff number and area of work.
CM02.F.4	Employee Notification	The system should notify the employee and his manager on the job allocation.
CM02.F.5	Employee Availability Status	The system should change employee status in the employee availability list from available to be assigned for the estimated duration of the project.
CM02.F.6	Manual Processing Right	Manual changes in the status should be possible based on access rights.
CM02.F.7	Workload Assignment	The system should support workload assignment based on past experience, skills, qualifications of staff members
CM02.F.8	Flagging Assigned Employee	The system should be able to avoid assigning same staff to same target function for control over one year period.
CM02.F.9	Case Allocation over 1 year	The system should be able to avoid employees being part of the same control team over one year period.
CM02.F.10	Calendar	The system should have a calendar of non-working days and vacation periods.
CM02.F.11	Staff utilization	The system should target 90% staff utilization on control activities.
CM02.F.12	Workload analysis	The system should be able to compare resource availability (based on user-defined number of employees) with list of risks to be addressed and the estimated workload.
CM02.F.13	Workload assumptions	The system should allow introduction of variables, such as assumption workload generated by requests (%).
CM02.F.14	Computation	The system should be able to compute information on yearly, quarterly and monthly basis.
CM02.F.15	Case prioritization rules definition	The system should allow definition of a list of rules for prioritizing cases by the Risk analysis, selection and programming Directorate.
CM02.F.16	Case prioritization	The system should prioritize each case on acceptance according to prioritization rules defined by the Risk analysis, selection and programming Directorate.

ID	Name	Description
CM02.F.17	Case classification	The system should maintain a list of rules for classifying cases.
CM02.F.18	Classification of cases – rules	The system should classify each case on acceptance according to classification rules defined by individual directorate involved in control activities.
CM02.F.19	Classification of cases – rules	When an immediate action case is allocated a case number, the system should classify the case according to the classification rules.
CM02.F.20	Classification of cases - immediate case action	The system should automatically classify Immediate Action cases as top priority, and take precedent over the normal monthly case allocation.
CM02.F.21	Case assignment – notification	The system should notify the employee and his manager on the job allocation
CM02.F.22	Case prioritization	The event will facilitate the addition of a case to be worked on by a NAFA employee on a first in, first out rule (FIFO), with the ability to reorder priorities through manual authorized intervention.
CM02.F.23	Staff availability - information request	The system should call for staff availability from each of the individual directorate involved in control activities and each of the regional Directorates 7 days before the end of month case allocation day, by creating an automatic email to the listed managers.
CM02.F.24	Staff availability – reminder	The system should notify individual directorate involved in control activities by automatic email when a staff availability response is not received within 4 days before the end of the month
CM02.F.25	Staff allocation	The system should carry out the allocation and notification process for each Directorate immediately after the staff availability information is supplied.
CM02.F.26	Case classification	The system should refer to the classification of each case and will identify the relevant central Directorate department or to the regional Directorate department to each case.
CM02.F.27	Case assignment_full allocation	The system should allocate cases to each of the central Directorate and each of the regional Directorates according to priority and notified staff availability until all available staff days have been utilized. Cases may be handled by the regional Directorates under the management of the correspondent Central Directorate, or directly by the relevant central Directorate.
CM02.F.28	Immediate case action – notification	The system should notify by an automatic email the relevant authority when an immediate action case is allocated.
CM02.F.29	Case assignment - manual changes	The system should allow for the automatic allocation according to priority and classification to be overridden by a manual intervention by personnel with the relevant access rights
CM02.F.30	Case assignment – notification	The system should notify each relevant Deputy General Inspector of the case allocation schedule by an automatic email as soon as the case load for the Directorate is allocated.

ID	Name	Description
CM02.F.31	Case acceptance - NAFA Regional Directorate	The system should allow the relevant authority of NAFA to access the system, identify the cases allocated to his Directorate and accept responsibility for taking action by noting the case file. The acceptance will be recorded against the case file.
CM02.F.32	Case acceptance - NAFA Central Department	The system should allow the relevant NAFA Central Department to access the system, identify the cases allocated to that department and accept responsibility for the management of the case (regional) or the coordination and management of the case (national) role as appropriate. The acceptance will be recorded against the case file.
CM02.F.33	Case acceptance – reminder	The system should notify named NAFA management by automatic email when a case accepted response is not received within 4 days after the end of the month
CM02.F.34	Case acceptance - immediate action case reminder	The system should notify named NAFA management by automatic email when an immediate action case acceptance response is not received within 2 days of the notification
CM02.F.35	Status review and rescheduling	The system should be able to compare status of activities with planned and recalculate the plan for a specific period, by comparing available information (i.e. delayed activities will be moved together with necessary resources)
CM02.F.36	Revised control planning	The system should generate revised control plan after the changes for the year, quarter or month.
CM02.F.37	Approvals	The system should allow electronic sign off on the plan and notifications to relevant parties.
CM02.F.38	New parameters	The system should allow changes during the period by introduction of new parameters related to risks and / or staff.
CM02.F.39	Internal case - no action notification	The system should notify the relevant NAFA central Directorate and the Director of the Inter institutional cooperation Directorate by automatic email every 7 days if no action is recorded against a case file allocated to a central/ regional Directorate for a reasonable time that will further be defined by the NAFA management.
CM02.F.40	External case - no action notification	The system should notify the Director of the Inter institutional cooperation Directorate, by automatic email every 7 days, if no action is recorded against a case file opened because of action commenced by an external party (Financial Police, Prosecutors Office).
CM03 - Case set-up and parameterization		
CM03.F.1	Pre-defined Checklist and Guideline Library	The system should have a library with pre-defined checklists and guidelines categorised by control objective / risks address and by function targeted by control.
CM03.F.2	Automatic Linkage to Library	The system should provide automatically links to the respective items in the library after the control objective / risks address and the function targeted are defined.

ID	Name	Description
CM03.F.3	Populate Checklist of Controls	The system should automatically populate the checklist of controls after the control objective / risks address and the function targeted are defined.
CM03.F.4	Allow Modifications in Library	The system should allow changes / additions in the library.
CM03.F.5	Notification to Methodology Service	The system should send a notification to the methodology service, in case there are no pre-defined items for the respective type of control so that they are developed and added in the system.
CM03.F.6	Calendar of Activities	The system should have a calendar of activities (e.g. name of the activity, due date and status etc.).
CM04 - Case execution		
CM04.F.1	Attach electronic Documents	The system should be able to attach any electronic documents to a case: proving documents, explanatory notes, additional comments etc.
CM04.F.2	Finalization of Documents to avoid modification	The system should support the "finalization" of certain documents to prevent any further deletion, overwriting or modification.
CM04.F.3	Internal Reporting of progress	The system should support internal reporting of progress (as % of total work to be done).
CM04.F.4	Marking tasks/objectives	The system should allow marking all tasks/ control objectives performed within the ones predefined in the internal control checklist.
CM04.F.5	Definition of Status variables	The system should allow definition of status variables for the case and status changes (e.g. opened, assigned, pending, resolved etc.) by selection of check box.
CM04.F.6	Auto E-mails to Supervisors	The system should support generation of automatic e-mails to the supervisors/ managers based on status change of the individual cases
CM04.F.7	Reminder for Due date	The system should be able to generate reminder e-mails to subordinates whenever the case deadline is due
CM04.F.8	Access right	The system should be able to limit access to a case to selected case workers and subordinates:
CM04.F.9	Trigger for another case	The system will facilitate the setting up of an event that triggers the creation of another similar case or different. (e.g.: a case of refund the opening of a case triggers the audit).
CM04.F.10	Notification to taxpayer	The system can be configured to notify the taxpayer regarding to the allocation or assignment of any further delay or unjustified closure of the case.
CM05 - Case related task management		

ID	Name	Description
CM05.F.1	Creation of Sub-tasks and Assign to workers	The system should support creation sub-tasks within the cases and assignment of these tasks to selected case workers
CM05.F.2	Modifications to Scope and Timelines	The system should allow the controllers to make proposal to change the scope and timeline.
CM05.F.3	Re-Scheduling by Subordinates	The system should support rescheduling of case deadline by subordinates
CM05.F.4	Approval of Cases to Milestones	The system should support approvals of cases linked to milestones (e.g. suspension, closure of the cases).
CM05.F.5	Generate Automatic Notifications	The system should generate automatic notifications in case of extension of deadline for petitioner's system.
CM05.F.6	Electronic Submission to Petitioner	The system should allow electronic submission of the notification/ letter to the Unit for Fast Printing to be sent to the petitioner.
CM05.F.7	Risk Management	The system will have the capacity to allocate (and review) a risk value of a case.
CM06 - Case report generation		
CM06.F.1	Case Report Generation	The system should be able to support generation of electronic document based on document templates: reports of internal control, notes of internal control, notes for petitioner's system. The type of template is selected by the controller from a predefined list.
CM06.F.2	Modification of Case Reports	The system should allow changes in the internal control report at any time.
CM06.F.3	Embedding of Reports	The system should not allow embedding any documents within the report.
CM06.F.4	Linkage with Documents in Case	The system should allow linking the findings in the internal control report with any sound documents uploaded in the case file.
CM06.F.5	Pre-Fill Report Template	The system should be able to prefill report template with standard information: trigger of the control, names of control team members, period of control etc.
CM06.F.6	Controller Rights	The system should allow the controller to fill in the findings within the report template.
CM06.F.7	Controller Rights	The system should include a separate function for the controller to fill in explanations related to the findings. The explanations should not be used to document the findings but to provide a clear view, if needed, for the reviewer.

ID	Name	Description
CM06.F.8	Assign for Approval	The system should allow the control team to submit the report for approval (e.g. "mark as prepared").
CM06.F.9	Score/Rate of Findings	The system should allow scoring/ rating of the findings in terms of impact and likelihood (low, medium, high/ likely, moderate, unlikely).
CM06.F.10	Documentation template	Document templates should aligned with the Visual Identity Manual of ANAF and they should contain all needed elements (headers, logos, footers, etc.)
CM06.F.11	Availability of Document Templates to all users	Document templates should be in file formats accessible to all users independently on the operating systems / document editor versions.
CM06.F.12	Case history	The system will provide the facility to view all cases and the history of cases for the same taxpayer.
CM07 - Case report approval		
CM07.F.1	Case Report	The system should support internal quality assurance of case related work, by approval of certain documents
CM07.F.2	Edit Reports	The system should allow the manager to edit and make comments on the submitted report. There should be a dedicated section for reviewers.
CM07.F.3	Version Check-in/Check-out	Documents should allow different document versions and check-in/check-out mechanisms
CM07.F.4	Case Report Approval	The system should support approval of case report by supervisor
CM07.F.5	Case Report Modification	The system should support rework and resubmission of case report whenever supervisor requires.
CM07.F.6	Case Report Re-Approval	The system should allow approval of all changes on the internal control reports by the supervisor.
CM08 - Case notification		
CM08.F.1	Case Notification	The system should make automatic notifications to predefined/ interested stakeholders
CM09 - Case execution reporting		
CM09.F.1	Case Execution Reporting	The system should count on a daily, weekly and monthly basis the cases by status, type, region etc.
CM10 - KPI management		
CM10.F.1	Define Objectives,	The system should allow the definition of objectives, KPIs and targets.

ID	Name	Description
	KPIs	
CM10.F.2	Modification in KPIs, targets	The system should allow changes in the initial set of objectives, KPIs and targets.
CM10.F.3	Update Stakeholders	The system should automatically inform all interested parties (internal control staff, NAFA management, and other NAFA structures) related defined and approved objectives, KPIs and targets.
CM10.F.4	Auto Notification in case of changes	The system should generate automatic notification whenever changes in objectives, KPIs and targets occur.
CM11 - Activity reporting		
CM11.F.1	Monitoring and Reporting on Case Activities	The system should support monitoring and reporting on case activities on an instance level (status changes, document additions/deletions, reassignment etc.)
CM11.F.2	Case by Case reporting	The system should centralise all case by case reporting related to completion of tasks.
CM11.F.3	Preparation of Reports for Case workers	Based on centralisers compiled in step CM3.9, the system should prepare weekly, monthly activity report for case workers (e.g. number of cases involved, number of sub-tasks assigned, number of sub-tasks resolved etc.).
CM11.F.4	Push Reports	The system should push reports on a daily, weekly, monthly reports regarding the completion of tasks assigned, status of the internal control reports compiled, number of tasks in progress, number of approved/rejected reports, number and types of measures disposed, staff availability, assigned tasks etc.
CM11.F.5	Generation of Interactive Reports	The system should allow interactive reports (inquiry by user), based on specific criteria, such as: risks associated, area of control, period of control, region, staff etc.
CM11.F.6	List Active Cases	The system should be able to list all active cases
CM11.F.7	Analyse Trends	The system should automatically analyse trends of internal control results.
CM11.F.8	Management report	<p>The system will facilitate the generation of management reports for all cases (per type of event, location, region, person, tax type, chronologically, the taxpayer's account number, etc.):</p> <ul style="list-style-type: none"> • Cases created • Cases completed • Cases in progress • The audit of adjustments made on the case • The chronological ratio of cases
CM11.F.9	Management report	<p>The system will generate management reports as follows (without being limited to):</p> <ul style="list-style-type: none"> • Type and number of queries

ID	Name	Description
		<ul style="list-style-type: none">• Performance Reports• By person• By field of activity• By industry• By tax type• By configurable timeframe
CM12 - Case identity and integrity		
CM12.F.1	Electronic Signature	The system should allow electronic signature of documents.
CM12.F.2	Generation of Unique Registration Number	The system should generate a unique registration number to each report.

18 – DOCUMENT MANAGEMENT (DM)

ID	Nature of requirement	Description
DM01 – Enterprise Content Management		
DM01.F.1	Enterprise Content Management	<p>The system should have the capability to capture documents in electronic format so that they can be created and stored as electronic records from:</p> <ul style="list-style-type: none"> ▶ Standard business application ▶ Standard office applications including open source software ▶ e-mail client applications ▶ Images created by a document scanning system <p>The Document Management should implement stencils for various documents such as protocols, notifications, decisions, etc., needed by the employees to follow the necessary procedures for their activity. Those stencils automatically issued by the system will be later filled in with the necessary information and formalized (stamps, signatures) by the employees with attributions in this area.</p> <p>The Document Management should interface with the Case management, in such way that the documents from each case created to have an indicative in order to make the connection with the case.</p>
DM01.F.2	Enterprise Content Management	<p>The system should have the capability to capture documents in electronic format so that they can be created and stored as electronic records from:</p> <ul style="list-style-type: none"> ▶ Standard business application ▶ Standard office applications ▶ e-mail client applications ▶ Images created by a document scanning system
DM01.F.3	Enterprise Content Management	<p>The system should support the capture and creation of any electronic document which can be stored as a single electronic file. Examples include:</p> <ul style="list-style-type: none"> ▶ Word processing documents ▶ Documents produced by text editors ▶ Spreadsheets ▶ e-mail messages along with attachments and e-mail receipts ▶ Presentations ▶ PDF format documents ▶ Document images from a scanning system
DM01.F.4	Enterprise Content	Where the system captures records which are constructed of more than one component, it should able to:

ID	Nature of requirement	Description
	Management	<ul style="list-style-type: none"> ► Capture and create the record in a way that retains the relationship between its constituent components; ► Retain structural integrity of the record; ► Support later integrated retrieval, display, management of the record as one unit; and ► Dispose of the record as a whole unit, in one operation.
DM01.F.5	Enterprise Content Management	The system should not impose, by its own architecture or design, any practical limit on the number of records which can be captured and created into a folder; or on the number of records which can be captured and created into the system as a whole.
DM01.F.6	Enterprise Content Management	The system should be able to handle registration, movement and tracking of documents, including electronic archiving.
DM01.F.7	Enterprise Content Management	The system should be able to store and categorize electronic forms and templates for documents.
DM01.F.8	Enterprise Content Management	The system should allow tracking the status of a document processing.
DM01.F.9	Enterprise Content Management	The system should allow registering, scanning and electronically storing any document entered into the organization along with any associated attributes to facilitate rapidly organizing and ordering, by type, date, sender, recipient or department for which the document is addressed explicitly, or automatically by information flow defined for this type of document.
DM01.F.10	Enterprise Content Management	The system should allow storing and archiving all documents electronically.
DM01.F.11	Enterprise Content Management	The system should allow document scanning directly within the solution, without the need for reaching an external application or tool.
DM01.F.12	Enterprise Content Management	The system should provide native digital signature functionalities.
DM02 – Document Workflow Management		
DM02.F.1	Document Workflow Management	The system should allow activity and workflow management
DM02.F.2	Document Workflow Management	The system should able to define hierarchical document flows.
DM02.F.3	Document Workflow Management	The system should able to define flows describing business processes.
DM02.F.4	Document Workflow Management	For previously defined workflows, the system should allow the creation of electronic forms that can be completed throughout the activities that are performed by the workflow participants.
DM02.F.5	Document Workflow Management	The system should allow submitting electronic documents for consultation, in accordance with the roles and rights associated to different users

ID	Nature of requirement	Description
DM02.F.6	Document Workflow Management	The system should display a different user-interface according to the access rights and roles for various users
DM02.F.7	Document Workflow Management	For each document, the system should store different versions that are created for every change made by users who are allowed to edit. This is necessary for document traceability and audit trail.
DM02.F.8	Document Workflow Management	The system should allow ad hoc information/distribution flows or approval/endorsement flows by selecting users or user groups that will be assigned. Also the system should save these flows for subsequent reusing.
DM03 – Document Security and access management		
DM03.F.1	Document Security and access management	The system should be able to integrate with RMS to allow both internal and external access to different areas of information and documents.
DM03.F.2	Document Security and access management	The system should be document centric, allowing users with elevated access rights to review/edit an electronic document according to predetermined access rules.
DM03.F.3	Document Security and access management	Access to documents within the system should be made in a controlled and safe way by defining users, user groups and access rights to different system features and documents or folders.
DM03.F.4	Document Security and access management	The system should allow each user to have access only to documents and information to which access was permitted explicitly.
DM03.F.5	Document Security and access management	For each of the system functionalities, the user with administrative rights will define access rights for users, who may or may not have the right to view those functionalities.
DM03.F.6	Document Security and access management	The system should allow access rights to be specified at folder, file or document level. Transfer of access rights should allowed according to the hierarchical structure of document storage.
DM03.F.7	Document Security and access management	The system should allow multiple access rights offerings within the solution, and should facilitate adding new users, transfer of rights, grouping users into groups, assigning user groups administrators.
DM04 – Document Search and Indexing		
DM04.F.1	Document Search and Indexing	The system should allow quickly finding the documents using complex search methods, searching by any of its associated attributes (metadata, comments, version, annotation and content).
DM04.F.2	Document Search and Indexing	The system should provide the feature to use search indexes, and to filter and sort search results.
DM04.F.3	Document Search and Indexing	The system should allow Auto-completion (displaying a list of words that begin with the characters already typed).
DM04.F.4	Document Search and Indexing	The system should allow Auto-correction (automatic correction of search terms).
DM04.F.5	Document Search and Indexing	The system should have Boolean searching functionality using logical operators such as AND, OR, exclusion period, exact phrase, search interval, ignore uppercase.
DM04.F.6	Document Search and	The system should enable document indexes as search filters.

ID	Nature of requirement	Description
	Indexing	
DM04.F.7	Document Search and Indexing	The system should allow searching in additional predefined fields.
DM04.F.8	Document Search and Indexing	The system should allow archive searching.
DM04.F.9	Document Search and Indexing	The system should highlight search terms.
DM04.F.10	Document Search and Indexing	The system should allow wildcard searching (type character "*" to replace search elements).
DM04.F.11	Document Search and Indexing	The system should search using range of values.
G05. Document Management System General Requirements		
G05.F.1	Document Management System	The Document Management System (DMS) should allow creation of an internal document folder structure unrelated to the internal audit cases cases.
G05.F.2	Document Management System	The DMS should support assignment of user access rights to the elements of the folder structure (read, write, update) with possibility to inherit all access rights of a folder to all of its subfolder structure.
G05.F.3	Document Management System	The DMS should support Optical Character Recognition (OCR) of scanned documents.
G05.F.4	Document Management System	The DMS should support the Optical Character Recognition (OCR) of most widespread imaging formats (GIF, PNG, BMP, PDF).
G05.F.5	Document Management System	The DMS should support the registration of metadata to documents (inter alia: date of creation, date of receipt, date of scanning, source, language, classification (security based)).
G05.F.6	Document Management System	The DMS should provide QA review of scanned images before workflow and/or rejection during the processing of document-images.
G05.F.7	Document Management System	The DMS should allow the images to be zoomed, panned or rotated during the scan-time process.
G05.F.8	Document Management System	The DMS should allow the repositioning of pages within a document such that the pages can be reordered after the document has been scanned.
G05.F.9	Document Management	The DMS should allow the manual adjustment of the brightness and contrast settings at scan time.

ID	Nature of requirement	Description
	System	
G05.F.10	Document Management System	The DMS should support industry standard scanners (ISIS drivers must be used
G05.F.11	Document Management System	The DMS should support Automatic Colour Detection (ACD) during scanning.
G05.F.12	Document Management System	The DMS should allow save of different versions (se regăsește în documentul Draft Bidding la pag. 394) of the documents and include check-in/check-out mechanisms.
G05.F.14	Document Management System	The DMS should be able to search for documents based full text search.
G05.F.15	Document Management System	The DMS should be able to search for documents based combination of metadata and full text search.
G05.F.16	Document Management System and Content Management System	The CMS should support remote access to the functionality using the standard security mechanisms of ANAF (VPN connections).
G05.F.17	Document Management System	The risk analysis system and the CMS should require technical resources only in alignment with the current workstations and network environment of NAFA, and should allow the parallel use of other applications (e.g. Lotus Notes, MS Office, etc.).
G05.F.18	Document Management System	The CMS should support remote access to the functionality using the standard security mechanisms of ANAF (VPN connections).
G05.F.19	Document Management System	The risk analysis system and the CMS should require technical resources only in alignment with the current workstations and network environment of NAFA, and should allow the parallel use of other applications (e.g. Lotus Notes, MS Office, etc.).
G05.F.20	Document Management System	The CMS should maintain transactional integrity that is to use commit/rollback mechanisms during database operations to avoid carrying out incomplete transactions.
G05.F.21	Document Management System	The CMS should allow configuration of alert conditions (changes of case deadlines, changes of audit team, denied attempts to read/delete/modify case related documents, changes of audit checklists, registration of external e-mail addresses for notifications, reassignments of audit tasks, etc.) for changes in internal control processes.
G05.F.22	Document Management System	The CMS should allow defining group alert conditions and assign them to monitoring personnel.
G05.F.23	Document Management System	The CMS should allow definition of addresses of notifications on alerts by providing e-mail address.
G05.F.24	Document Management System	The CMS should automatically send alert notification to appropriate personnel whenever alert conditions

ID	Nature of requirement	Description
	System	are met.
G05.F.25	Document Management System	The CMS should support definition of user groups and assignment of users to multiple user groups. Special roles of "case worker", "supervisor", "operational management" etc. should be defined.
G05.F.26	Document Management System	The CMS should support setting special individual access rights even if users belong to same user group.
G05.F.27	Document Management System	The risk analysis system and the CMS should report on events logged by the centralized database and can be fully monitored for ease in overall system auditing and management.
G05.F.28	Document Management System	System should be able to archive documents.
G05.F.29	Document Management System	The risk analysis system and the CMS should have ability to have granular role and rule-based security across the entire environment.
G05.F.30	Document Management System	The system should permit the creation of password protected documents.
G05.F.31	Document Management System	The risk analysis system and the CMS should provide a universal login window for all modules for consistency and ease of use.
G05.F.32	Document Management System	The users' access rights should be defined via the administration console.
G05.F.33	Document Management System	The risk analysis system and the CMS should have standards based integration with identity management tools (AD).
G05.F.34	Document Management System	All data transmissions, including attached documents and reports, should be encrypted.
G05.F.35	Document Management System	The CMS should allow net functionality whilst offline working.
G05.F.36	Document Management System	The CMS should allow the linkage of the unique registration number of internal control documents with the Document Management system.

19 – BUSINESS INTELLIGENCE (BI)

BI01 - Activity Planning		
BI01.F.1	Workflow - analysis request initiation	The BI subsystem should permit customers to launch a request for business intelligence analysis through the Workflow subsystem. Examples of business intelligence analysis reports requests: report on current and future threats with proposed actions, report on non-compliance trends and risks, and report on potential violations and suspects.
BI01.F.2	Analysis request - selection criteria	To complete an analysis request, the BI subsystem should have multiple selection criteria (e.g. purpose of analysis, type of analysis, deadline).
BI01.F.3	Case number allocation	The Case Number Generator should allocate a case number to the analysis request. The standard case number generator for documents, for audit folders, for collection folders and investigation folders.
BI01.F.4	Planned analysis requests	The BI subsystem should be able to send planned requests for analysis (for the pre-defined analysis) to the BI unit.
BI01.F.5	Planned analysis requests - prefilled data	In case of planned requests, the BI subsystem should auto-fill the request with the following details: client/beneficiary, type of analysis, purpose of analysis, deadline, information sources, and methodologies.
BI01.F.6	Analysis request - notifications & alerts	The BI subsystem should send notifications and alerts whenever a request for analysis is launched to the BI managers/supervisors to check and allocate the new request.
BI01.F.7	Analysis request cancelation	The BI subsystem should have the ability to cancel an analysis request without closing the application.
BI01.F.8	Performance reports	The monthly BI performance reports should be uploaded to the Management Information System (MIS).
BI01.F.9	Performance reports - number of requests	The BI subsystem should measure the number of ad hoc and automated analysis requests that were serviced during the month.
BI01.F.10	Performance reports - number of clients	The BI subsystem should measure the number of clients serviced and the average time to service each request.
BI01.F.11	Request assignment	The BI managers/supervisors should be able to assign an analysis request to a BI officer through the BI subsystem.
BI01.F.12	Request assignment - notification	The BI subsystem should send notifications to the assigned BI officer that he/she received an assignment.

BI01.F.13	Workflow - Identification of resources	The workflow subsystem should deliver the request for analysis to the allocated resource.
BI01.F.14	Plan of analysis activity	The BI officer should complete the agreed details for the analysis in the BI subsystem in the form of a Plan of analysis activity.
BI01.F.15	Plan of analysis activity - dissemination	The BI officer should communicate the agreed Plan of analysis activity to the analysis requestor through the BI subsystem to the client.
BI01.F.16	KPIs	The BI officer/manager should introduce in the BI subsystem KPIs to measure the achievement of the plan and the impact of the analysis.
BI02 - Data Planning		
BI02.F.1	Data accessing	<p>The BI subsystem should support data access through:</p> <ul style="list-style-type: none"> - Data capturing solution with multiple types of data languages and protocol support (converting data to tabular form, removing or inferring missing values, converting data to different types, numeric data should often be normalized or scaled so that they are comparable) - Accessing data held in ODBC-compliant database (standard data transfer) - Accessing data in flat files, SAS data sets, .XLS, .odf, .dmp - Accessing web site data
BI02.F.2	Interfaces	<p>The BI subsystem should have interfaces to external databases for extraction of data.</p> <p>Note: NAFA currently has more than 60 data exchange protocols with different institutions and the list should be upgraded continuously.</p>
BI02.F.3	Standardized rules	The BI subsystem should allow standardized rules and jobs for data extraction.
BI02.F.4	Upload from internal sources	The BI subsystem should allow upload of data from internal sources (i.e. MIS).
BI02.F.5	Data sources combination	The BI subsystem should be able to combine different data sources.
BI03 - Data Collation		
BI03.F.1	Standardisation	The data needed for analysis should follow a standard and the BI subsystem should support standardization. For example, a name should be represented as name + surname, address should follow Romanian standard, numeric values should have the same format, the number of decimals should be the same, date can only have one explanation etc.
BI03.F.2	Data formatting	<p>The BI subsystem should have Query by Example (QBE) tools for data formatting.</p> <p>Query by Example (QBE) is a database query language for relational databases. QBE allows retrieving data,</p>

		inserts, deletes and updates, as well as creation of temporary tables.
BI03.F.3	Consistency checks	The BI subsystem should be able to check whether there are mismatches between critical identification data (i.e. taxpayer name and identification code)
BI03.F.4	Missing data	The BI subsystem should be able to check whether the data lacks fundamental information (e.g. taxpayer code).
BI03.F.5	Temporary data store	The BI subsystem should import the selected information into a temporary data store for data cleansing (quality checks) and manipulation.
BI03.F.6	Scheduled update checks	The BI subsystem should allow scheduled checks in the database for updates.
BI03.F.7	Data update	The BI subsystem should delete the old expired data and replace it with the recent one to permit faster access and running.
BI03.F.8	Data quality checks	The BI subsystem should perform quality checks on the data based on defined control keys.
BI04 - Data Analysis		
BI04.F.1	Temporary data store	The BI subsystem data source should be partitioned into a temporary data store for one-off analysis and a permanent data store for ongoing analysis and reporting (pre-defined).
BI04.F.2	Hypothesis & parameters	The BI subsystem should permit BI officers to include hypothesis/parameters in the system for data analysis and reports generation.
BI04.F.3	Data model	The BI subsystem should permit users to develop models using an intuitive interface.
BI04.F.4	Decision tree	The BI subsystem should permit users to develop decision trees, browse and interactively create splits in decision trees, collapses and expands decision rules.
BI04.F.5	Root cause analysis	The BI subsystem should automatically search for the root cause of issues it detected and suggest plausible explanations to the users.
BI04.F.6	Automatic model development	The BI subsystem should permit automatic model development option for frequently used data sources, such as Excel, reports, csv files.
BI04.F.7	Model altering	The BI subsystem should permit impact of model altering - once a model was developed or altered, all connected views will be affected.
BI04.F.8	Fly results	The BI subsystem should permit on the fly results while developing the model - each change that is done in the model, will be reflected automatically in the Model environment.

BI04.F.9	Re-use of existing models	The BI subsystem should support the re-use of existing models. NAFA should store queries and filters capable of recreating the data analysis on demand. The data at the termination of this process is stored in the Analysis Report. The place in the database that stored the results of the analysis should be cleared (for one-off analysis jobs). For ongoing analysis jobs, data should reside permanently in the protected area. Data can be changed as real time conditions dictate.
BI04.F.10	Organisation of data	The BI subsystem should support multiple methods to organise data for analysis, such as: <ul style="list-style-type: none"> - clustering and segmentation techniques - filters, sorts, and subsets of association models - data reduction techniques, factor analysis and principal components analysis - naming, derivation, categorization and value replacement, merging and concatenating, multiple criteria selection / filtering, filtering of exceptional records - creating union, intersection or complement of datasets - splitting data into n-tile percentage intervals for any numerical variable - sampling and randomized sampling
BI04.F.11	Column based indexing	The BI subsystem should permit column-based indexing for faster data retrieving.
BI04.F.12	Data manipulation	The BI analysis subsystem should have the following manipulating functionalities: <ul style="list-style-type: none"> - the BI application allows ad hoc data browsing capabilities - drag & drop dimensions to build the view structure - layout and filters without re-querying the data at each step - click to retrieve data and populate the data on a predefined view - slice on multiple members in multiple dimensions on the grid - filter out the empty data from grids for easier data navigation - switch location of the grids rows and columns - switch location of nested members in columns or in rows - slice using single selection on a dimension - slice using multi-selection on a dimension
BI04.F.13	Text manipulation	The BI subsystem should be able to extract quality information from text analysis by identifying patterns.
BI04.F.14	Data changes processing	The BI subsystem should be able to process only the data changes and not the full tables. Processing the entire data every time can take significantly more resources, narrowing the ability to obtain real-time BI.
BI04.F.15	Data analysis - browsing	The BI subsystem should automatically browse through large data sets to find positive and negative trends within the data, alerting the viewer upon tracing irregular trends.
BI04.F.16	Data analysis - trends and patterns	The BI subsystem should be able to: <ul style="list-style-type: none"> - validate discovered trends or patterns - launch a statistical analysis to verify trend

BI04.F.17	Data drilling	The BI subsystem should have the ability to drill up/down on a specific member, the ability to drill up/down directly to specific level in the hierarchy and drill across to other dimensions for an existing member.
BI04.F.18	Data drilling - dashboard	The BI subsystem should have the ability to drill through: <ul style="list-style-type: none"> - quick and easy drill through from one dashboard to another with all relevant parameters and slicers - quick and easy drill through from one Dashboard to any 3rd party application (example SSAS, SSRS) with all the relevant coordinates and slicers.
BI04.F.19	Formulas	The BI subsystem should permit use of formulas: <ul style="list-style-type: none"> - quickly add predefined calculations by users - users can visually change parameters in existing formulas - add custom built formulas to a functions library that can be shared with other users - advanced formula editor - supporting DAX formulas for Tabular
BI04.F.20	Exceptions	The BI subsystem should support a simple interface that: <ul style="list-style-type: none"> - allows the creation of business rules and the ability to highlight the exceptional data that doesn't meet these criteria - automatically analyses lower data levels, which are not visible in the grid, and highlight the insight for quick analysis - quickly changes the threshold of the exception using an adjustable parameter (slider) - clear visual presentation of the exceptions
BI04.F.21	Predictive analysis techniques	The BI subsystem should use predictive analysis techniques, such as: <ul style="list-style-type: none"> - regression algorithm, multi-variable regression predictive models - association rules which identify patterns in transaction data for describing which events frequently occur together - consistent coder automatically fills in missing values and detects out of range data - sequence coder aggregates events into a series of transitions - event log which aggregates events into periods of time
BI04.F.22	Calculation options	During the analysis phase, the BI subsystem should be capable of running at minimum: <ul style="list-style-type: none"> - statistical and hypothesis testing - complex query IF-THEN-ELSE logic - add calculations such as sum, average, moving average, and count to reports, in-built functions, custom functions
BI04.F.23	Forecasting	The BI subsystem should allow introduction of parameters for forecasting (see requirement no BI04.2.F.2). Example of parameters for anti-fraud data analysis: Consider a binary classification problem (classifying the elements of a given set into two groups on the basis of

		<p>a classification rule).</p> <p>Attributes to describe taxpayers:</p> <ul style="list-style-type: none"> - Age, 30 – 45 year - Gender, Female or Male - Self-employed, Yes or No - VAT registration, Yes or No - Payment remark, Yes or No - Declared income, less than RON 225,000 or more than RON 225,000 - Region - Target variable: Fraud, Yes or No
BI04.F.24	Forecasting - real time	The BI subsystem should permit real time forecasting. When data is changed by adding more information, the forecast should also change.
BI04.F.25	Map integration	The BI subsystem should be able to show BI data on a map without any pre-configuration. The data from the map needs to be interactive with the data from grids and charts on the same dashboard page. Map integration can be possible with any of the following data entries: country, city, geographical regions.
BI04.F.26	Generation of graphical models	The end user of the BI subsystem should be capable of generating graphical models.
BI04.F.27	Reporting	The BI subsystem should have the capability to create step-by-step reports, use pre-set templates and to generate reports automatically.
BI04.F.28	Reporting - report dashboard	The BI subsystem should be able to combine multiple recurring reports into a single "report dashboard".
BI04.F.29	Reporting - report exporting	The BI subsystem should be able to export reports in other formats (e.g.HTML, excel, PDF).

BI04.F.30	Reporting - charts and graphs	<p>The BI subsystem should generate various types of charts and graphs such as:</p> <ul style="list-style-type: none"> - Bar charts - Stacked bar - Column - Stacked column - Line charts - Area - Numeric or date/time x-axis - Pie/doughnut - Scatter plots - Bubble - Gauge - Gantt - Funnel - Multiple 2D and 3D charts - Histograms - Time tables - Charts and plots etc.
BI04.F.31	Reporting - report types	<p>The BI subsystem should permit the use of the following report types:</p> <ul style="list-style-type: none"> - cross-tab reports - form-style reports - sub-reports - conditional reports - top/bottom reports drill-down/summary reports - OLAP reports - tabular reports or data visualisation-enabled reports - compound reports that combine several reports into a single PDF file - parameterized reports using run-time filtering - sorting and grouping - matrix - freeform - linked
BI04.F.32	Reporting - formatting	The BI subsystem should allow to format reports and to include images.
BI04.F.33	Reporting - real time access	The BI subsystem should permit real time reports access.
BI04.F.34	Reporting - triggers	The BI subsystem should allow definition of different triggers for automatic events/generation of reports.

BI04.F.35	Reporting scheduled delivery	The BI subsystem should support scheduled, ad-hoc, and event-driven delivery of reports by email, network printer, FTP or fax.
BI04.F.36	Dashboard - correlated recommendations	The BI subsystem should allow that from a dashboard a user can get a recommendation to other relevant dashboards with similar topics and data or dashboards that were viewed by other users with similar interests.
BI04.F.37	Dashboard - push relevant reports	The BI subsystem should support a contextual engine that pushes relevant reports and dashboard to users according to their topic of interests, patterns of usage and likes.
BI04.F.38	Validation of reports	The BI subsystem should permit electronically transmission of the report and the users should have the possibility to add comments to the reports.
BI04.F.39	Validation of reports - Reviewer comments	The BI subsystem should allow changes in the initial reports. The subsystem should allow the manager to edit and make comments on the submitted report. There should be a dedicated section for reviewers.
BI04.F.40	Validation of reports - notification	The BI subsystem should generate notifications to the BI officer whenever comments are released by the reviewer (BI manager/supervisor).
BI04.F.41	Web scraping tools	System should be able to crawl (search by product on its own) the web in the pre-defined time intervals to index relevant pages and content on the web
BI04.F.42	Social network analysis	System should have capability for social network analysis
BI05 - Dissemination of Information		
BI05.F.1	Reports dissemination	The BI subsystem should permit automatically distribution of reports/data on a scheduled or alert or event-driven basis.
BI05.F.2	Definition of reports beneficiaries	The BI subsystem should allow definition of recipients of the BI analysis reports and should allow changes to the allowed recipients.
BI05.F.3	Delivery vehicles	The BI subsystem should permit electronically distribution of any content via preferred delivery vehicles, email, FTP, or network printers of fax.
BI05.F.4	Document management - storing	The BI subsystem should be able to store reports in the Data Management System.
BI05.F.5	Scheduled delivery of reports	The BI subsystem should allow scheduled delivery of reports by end users or administrators. Reports/dashboards can be sent upon schedule or when changes occur in the data or according to a business role.
BI05.F.6	Report delivery registration	The Workflow Management subsystem should record the transmission of the approved final report to the client.

BI05.F.7	Access rights	The users should have the following rights through the system: <ul style="list-style-type: none"> - view reports - create reports - modify reports - print reports - forward reports The recipients can be also clients which are not users of the BI system.
BI05.F.8	Report sharing	The client of the BI report should be able to share the report through the BI subsystem with other users based on appropriate access rights.
BI05.F.9	Report storing	All BI analysis reports should be stored in the Document Management subsystem.
BI06 – Data Mining		
BI06.F.1	Data mining	System should enable NAFA to detect patterns and select parameters to be assessed during audit
BI06.F.2	Data mining	System should compute a rating related to revenue reliability (risk rating) of the taxpayer based on registration information
BI06.F.3	Data mining	System should enable assessment of registration details for determining / modifying risk profile rating and to detect fraudulent taxpayers
BI06.F.4	Data mining	System should enable rule based / cluster analysis for profile grouping and profile matching
BI06.F.5	Data mining	System should support assessment /modification of taxpayer profile risk rating, supplier side risk rating and customer side risk rating based on default history of a particular taxpayer
BI06.F.6	Data mining	System should allow NAFA to perform analysis of zero filers and cross check / correlate zero filer information with internal and external sources of data
BI06.F.7	Data mining	System should allow alerts to be generated whenever flagged taxpayers or taxpayers with high risk rating are present among the zero filer / non filer list
BI06.F.8	Data mining	System should support selection of criteria for deciding level of audit activity and frequency of audit so that yield per audit (revenue collected through audit) is maximized
BI06.F.9	Data mining	System should support detection of patterns so that criteria for various thresholds can be reviewed and modified.
BI06.F.10	Data mining	System should support selection of criteria for Identification of cases for special Business audit
BI06.F.11	Data mining	System should support impact analysis of selection criteria on coverage across registered taxpayers (through supply-side and demand-side analytics). [Once a taxpayer is audited, details of suppliers and customers are also subject to scrutiny. This enables greater coverage across the supply-side and demand-side chain of the taxpayer. If this is recognized by the system, then the selection of taxpayers for Business Audit can be done more intelligently].

BI06.F.12	Data mining	System should have the capability to assist the NAFA to define the criteria for prioritization of cases for Audit and assist in conducting system based desk audit / pre audit preparation.
BI06.F.13	Data mining	The system should have capability to perform analysis to define criteria / parameters for identifying fraudulent transactions and evasion of taxes regarding suspected / manipulated / false tax invoices
BI06.F.14	Data mining	System should have capability to define the criteria for selecting the cases for investigation where search and seizure may be required. These criteria need to be configured on the basis of combination of various parameters that will be decided by anti-fraud unit.
BI06.F.15	Data mining	System should enable utilization of the information from several sources for analysis and tracking patterns/ trends of form consumption across regions and commodities, especially for interstate trade
BI06.F.16	Data mining	System should support analysis to enable selection of criteria for identification of divisions / officers for internal audit based on high risk patterns revealed through historical data
BI06.F.17	Data mining	System should support identification of divisions / officers for internal audit based on trend analysis of performance and deviations
BI06.F.18	Data mining	System should support detection of different types of concealment patterns
BI06.F.19	Data mining	System should be scalable to incorporate any additional functional requirements and application of analysis capabilities of the Data Mining tools, as required by the NAFA in the future.
BI06 – Ad-hoc reporting		
BI07.F.1	On demand report	System should have feature of user initiated ad hoc (on demand) reports
BI07.F.2	Query tool	system should have query tool that serves both power users and occasional users
BI07.F.3	Query tool	System should allow the user to enter query parameters, which are then used to select and retrieve only the data that meet the specified criteria
BI07.F.4	Print and export report	System should have provision to print and export the report generated in the pre-defined file format (e.g. spread sheet, word processing, etc. as per desktop office solution)
BI07.F.5	Reporting tool	System should support menu driven query and reporting tool
BI07.F.6	Saving of query	System should allow users to save the query and ad hoc report generated
BI07.F.7	Joining of table (database)	System should be capable of self-join table more than once and use the self-joined tables

20 – MISCELLANEOUS (MISC)

ID	ID	Description
MISC. Miscellaneous		
MISC.F.1	Avoiding double taxation	The fiscal unit receives residency certificates and attestation of tax paid certificates Fiscal Administration (using web services) receives a request on avoiding double taxation.
MISC.F.2	Automatic consultation of international databases.	The system should adaptable and to enable reception and international transmission (exchange) of information regarding the documents used on the avoidance of double taxation, including the receipt of information.
MISC.F.3	Issuing certificates	After verification, the system should capture the required data for the form and to automatically issue certificates using the model form. Database with model forms should be constantly updated according to legislation changes from avoidance of double taxation domain.
MISC.F.4	Notification taxpayer	The system automatically notifies the taxpayer through SMS, E-mail or Private Area regarding the issue of certificate
MISC.F.5	Posting the certificate in requesting taxpayer Private Area	The system should automatically issue the required certificates and post them in the private space of the applicant.
MISC.F.6	Printable certificates	The certificate should be sent to the applicant.
MISC.F.7	The tax residency changing	They communicate using Web services at any changes appeared, that can bring changes to the tax residency (arrival / departure from Romania) and including the provision and processing of information in the database, including the standard documents issuing.
MISC.F.8	Issuing notices	It automatically issues notifications regarding the conditions of tax residence.
MISC.F.9	Requesting taxpayer	The system automatically notifies the taxpayer through SMS, E-mail (via CRM-IVR) or private spaces for issuing the notification
MISC.F.10	Taxpayer notification in Posting Private Space at requesting taxpayer	The system should automatically issue notifications and post them in the private space of the applicant.
MISC.F.11	Taxpayer assistance	Receiving request

ID	ID	Description
MISC. Miscellaneous		
	trough E-mail	Requests are received via assistance from the NAFA website or directly by its Virtual Private Area
MISC.F.12	Registration and automatic allocation request	The request is recorded and automatically distributed to tax administration where the applicant is fiscal registered.
MISC.F.13	Transmission response	The answer is transmitted through the application.
MISC.F.14	Redirecting request	Redirecting request is sent automatically by the software application and send an automatic response to the applicant.
MISC.F.15	Notification taxpayer	The system automatically notifies the taxpayer through SMS, E-mail or private spaces for issuing the notification
MISC.F.16	Taxpayer assistance trough written correspondence	Receiving request Requests are received by the tax administration in written format
MISC.F.17	Registration and assignment of request	The request is recorded in the electronic management system documents and assigned a person to solve.
MISC.F.18	Registration of the request in the informatics system	The request will be recorded in the computer system by scanning document.
MISC.F.19	Sending the answer	The answer is scanned and sent to the applicant
MISC.F.20	Redirecting request	Redirecting request is sent automatically by the software application to another fiscal body and the answer to the applicant.
MISC.F.21	Taxpayer notification	The system automatically notifies the taxpayer through SMS, E-mail or private spaces for issuing the notification
MISC.F.22	Taxpayer assistance face to face	Receiving taxpayers to tax administration headquarters Queue management systems within tax administrations and all data held by them should integrated in a RMS module to enable data extraction and monitoring of service for taxpayers in the real system through integrated management system.
MISC.F.23	Call Center Telephone	Integration of IVR System in RMS
MISC.F.24	SMS	System should allow for SMS and notification to be sent to taxpayers.

ID	ID	Description
MISC. Miscellaneous		
MISC.F.25	Authorizations Cash Register	Registration in the computer system of cash registers and maintaining their records, issuance of documents of specific activity (extraction protocols of fiscal memory at cash registers, issuance of the order number in the Register of fiscal electronic devices for taxi, etc.).
MISC.F.26	Checking the flow regarding authorized warehouse keepers and gambling	Creating a module on authorized warehouse keepers and entities who are performing gambling and electronic data transmission to the requesting institutions.
MISC.F.28	Lottery of the grocery bills (fiscal receipts for purchases in small shops)	Periodic lotteries used as incentives to improve the tax (VAT) collection in the small shops and small commerce, Integration of the actual system in RMS.

ANNEX 6: DATABASES FOR MIGRATION

A. Large databases

No	Short description	Name	Related applications / systems / service	Technology	Size	M.U.	Centralized / decentralized
1	ANAF Electronic Archive (data mart in the ANAF Data warehouse)	ARHEL	ARHEL / many others	Oracle 10g	25	TB	Centralized
2	Reporting System for ANAF (data mart in the ANAF Data warehouse)	DWANAF	DWANAF / many others	Oracle 10g, OBIEE	17	TB	Centralized
3	Tax Return D394 (tax returns for services suppliers)	DW-DW394	D394, many other	Oracle 10g	10	TB	Centralized
4	IT System for the Management of the fiscal obligations (SIAC)	SIACF	SIACF, SIAC, GOTHICA, other	Oracle 10g, Oracle 8, Oracle 11i	5.4	TB	Centralization in progress (on July 2015, expected to complete by Dec 2015)
5	ARTHEMIS Risk Management Information Database	ARTHEMIS	ARTHEMIS	Oracle 11i, Oracle 10g	1.8	TB	Centralized
6	CONTABCR Tax payer accounting database	CONTABCR	CONTABCR, other reporting applications	Oracle 11i	1.4	TB	Centralized
7	DEDOC Tax returns and other documents submitted electronically by the tax payers database	DEDOC	DEDOC, many others	Oracle 11i	1.8	TB	Centralized
8	DECIMP Database to manage the tax returns from companies and other categories of tax payers	DECIMP	DECIMP, DEDOC, other	Oracle 11i	1	TB	Centralized
9	SAIVEN Database to manage the information regarding tax on income of the individuals (one source of income - salaries)	SAIVEN	GOTHICA, SIACF, other	Oracle 11i	1.6	TB	Centralized

A. Large databases

No	Short description	Name	Related applications / systems / service	Technology	Size	M.U.	Centralized / decentralized
	Estimated TOTAL (TB)				65	TB	

B. Medium size databases

No	Short description	Name	Related applications / systems / service	Technology	Size	M.U.	Centralized / decentralized
1	Specific documents of audit activity The application stores and manages specific audit documents. The users are authorized persons from DG Internal Audit and DGFP within the counties.	AUDIT		Lotus Notes / Domino	23	GB	Centralized
2	BILDEC application displays inconsistencies between data from the annual financial statements compared to those recorded in the returns.	BILDEC		Oracle 11g, Oracle RAC, other	2.9	GB	Centralized
3	Information System for activity Control of the Financial Guard. To be replaced by ACVILA. The application is an integrated information system, for complex activity management of the Financial Guard that covers most of the activities of this institution. It is a flexible and secure information system using various sources of ANAF (general nomenclatures, Onyx, identity management, register of legal entities and individuals) and the existing database of the Financial Guard. Programming was executed in web-based technology which implies that future operations can be executed in real time. The reports reflect the situation to date across the country. It has a high degree of standardization, given the user guide and use the same classification system nationwide, leading to reports issued by the system that accurately reflect the real situation. It contains annual management module of objectives of the institution and can be used in planning daily activities at the commissioner and divisional level.	CAMELEON - Arhiva GF	Onix, ACVILA, OBIEE, Other	Oracle 11g, Oracle RAC, other	220	GB	Centralized
4	Tax Record. CAZIER is a computerized system	CAZIER		Oracle 11g,	16.5	GB	Centralized

B. Medium size databases

No	Short description	Name	Related applications / systems / service	Technology	Size	M.U.	Centralized / decentralized
	for the management of taxpayers tax record. It provides assistance for attesting bodies to edit the registration forms / update actions in the fiscal record. It manages the registration forms and updating of the facts which fall in the tax record received from bodies such as.	(ASISCAZ, INTCAZ, ELCAZ)		Oracle RAC, other			
5	Data base that collects and maintains data on bank customers and provide data to other systems and other public institutions.	CLIBANCI	Many other	Oracle 11g, Oracle RAC, other	6.4	GB	Centralized
6	The application allows generating links charts between taxpayers based on D394 / D390 and on other sources of information (ex .: Imports, ONRC) by setting the selection conditions (the transaction percentage to the tax base, VAT, transaction type, etc.)	C-LYNX	Many other	Oracle 11g, Oracle RAC, other	224	GB	Centralized
7	Database with shareholders, associates and managers of companies (with information from the Register of Commerce).	COMERT	Many other	Oracle 11g, Oracle RAC, other	9	GB	Centralized
8	Archive of tax returns filed through the portal. The application stores the tax returns filed through the portal and provides the flow distribution of the statements to back-office.	DECLPORTAL	DECLPORTAL, DEDOC	Oracle 11g, Oracle RAC, other	200	GB	Centralized
9	National Electronic System, communication between the NAFA portal and the territorial back office. The application allows transmission of the statements from SEN and portal to backoffice and taking the backoffice answer to the portal. It allows to resolve errors occurred.	DECLSEN	DECLSEN, SIAC, SIAD, VECTOR, TREZOR, NOMEN, all local / decentralize applications in client server technology	Lotus Notes / Domino	150	GB	Decentralized
10	Decisions of the Ministry of Public Finances, other legislation	DECSEN	None	Lotus Notes / Domino	9	GB	Centralized

B. Medium size databases

No	Short description	Name	Related applications / systems / service	Technology	Size	M.U.	Centralized / decentralized
11	The application contains the central database for VAT returns with negative amounts, with reimbursement option.	DWDECONT		Oracle 11g, Oracle RAC, other	140	GB	Centralized
12	Key performance indicators for ANAF, customs and other	DWIND (PRELIND)	MIS OBIEE	DWRAC – Oracle and Oracle RAC 11g (11.2.0.3)	46	GB	Centralized
13	The application is a management system of requests received through the assistance form from the website www.anaf.ro .	FmAsistenta	None	Lotus Notes / Domino	2.4	GB	Centralized
14	INFOPC - query system for information about taxpayers and tax audit preparation. It is used for services / departments within the business tax inspection and / or with control attributes on individuals or legal entities.	INFOPC	dwrac.fiscnet.ro	DWRAC – Oracle and Oracle RAC 11g (11.2.0.3)	31	GB	Centralized
15	General catalogues / lists / table of internal coding (Nomenclature)	NOMEN	All WEB and client0-server (Oracle Forms and Reports) applications	Oracle RAC 11.2.0.3 - ORACENTR	1	GB	Centralized
16	Fiscal certificates for Non-Residents	NRZ_CER		Oracle RAC 11g (11.2.0.4)	1	GB	Centralized
17	DWAIF is an area of centralized reports according to the activity of fiscal inspection on legal entities (from PHOENIX database). The access of this area of reporting is made through the NAFA dashboard.	PHOENIX – SI	PHOENIX	DWRAC – Oracle and Oracle RAC 11g (11.2.0.3)	15	GB	Centralized

B. Medium size databases

No	Short description	Name	Related applications / systems / service	Technology	Size	M.U.	Centralized / decentralized
18	<p>PLA computer system addresses to Services / departments of NAFA, DGFPs that carries the corporate tax audit and corporate tax audit activity from the county / regional Directions for Excise and Customs.</p> <p>The main functions of this system is loading, query, centralization and listing information on the planning and implementation of actions in fiscal inspection according to OPANAF 2225/2007.</p> <p>It was redesigned in web technology and integrated with the informatic system Phoenix.</p>	PLA – SI	PLA-SI	Oracle RAC 11.2.0.3 - ORACENTR	6	GB	Centralized
19	Tax Payer Register - Individuals	RCNG_PF	All WEB and client-server (Oracle Forms and Reports) applications	DWRAC – Oracle and Oracle RAC 11g (11.2.0.3)	70	GB	Centralized
20	Tax Payer Register - Companies	RCNG_PJ	All WEB and client-server (Oracle Forms and Reports) applications	DWRAC – Oracle and Oracle RAC 11g (11.2.0.3)	90	GB	Centralized
21	Register for the applications for a new location for a company (directory of business addresses)	REGSEDIU (REGADRESE)	REGSEDIU	Oracle 8.0.5, Oracle Forms and Report, 240 local instances, 1 central copy	5	GB	Local / decentralized

B. Medium size databases

No	Short description	Name	Related applications / systems / service	Technology	Size	M.U.	Centralized / decentralized
22	Management of debtors to the state consolidated budget.	RESTANTE (RESTANTE FISCALE)	RESTANTE	Oracle 8.0.5, Oracle Forms and Report, 240 local instances, 1 central copy	12	GB	Local / decentralized
23	<p>Risk Assessment System Administration Negative Returns with reimbursement option.</p> <p>For each negative return of VAT with negative amounts, with reimbursement option (DNOR) is established a degree of risk: low, medium, high, according to the law (OMPF 263/2010); on standard negative individual (SIN), semester calculated until 2010 and quarterly since 2010, in the case of small taxpayers.</p> <p>For taxpayers large, medium and exporters with special scheme approved, the DNOR analysis is based on the papers.</p> <p>All information needed to illustrate solving a DNOR can be found in BD SERADN: compensation / refund notes, tax decisions, delaying the settlement terms, etc.</p>	SERADN / SERADA	SERADN SERADA	Oracle 8.0.5, Oracle Forms and Report, 240 local instances, 1 central copy	70	GB	Local / decentralized
24	Database for the management of administrative documents: docket post, car documents, etc.	SIAD	SIAD	Oracle 8.0.5, Oracle Forms and Report, 240 local instances, 1 central copy	3	GB	Local / decentralized

B. Medium size databases

No	Short description	Name	Related applications / systems / service	Technology	Size	M.U.	Centralized / decentralized
25	Documents Registration and Tracking System at the General Registry and secretariats level - MFP and ANAF central level. The system is based on the current organizational structure and registration numbers, internal numbers in the ranges allocated	SIDOC	SIDOC	Oracle 8.0.5, Oracle Forms and Report, 240 local instances, 1 central copy	13	GB	Local / decentralized
	Database with information on complaints filed and decisions related solving the complaints Appeals may be filed by large taxpayers, may be directed against the acts issued by the tax authorities of NAFA body, may challenge the customs debt and excise, VAT and income tax on non-resident, income tax, social contributions, grants and subsidies, tax facilities, etc. The information stored can be viewed grouped in several ways: grouped by subject or grouped according to the type of act. It is possible to group information by county where the complaint was filed, or depending on body found.	SOLCON	SOLCON	Lotus Notes / Domino	12	GB	Centralized
26	TAXA AUTO (Tax for Car Registration)	TAXA_AUTO	TAXA_AUTO	Oracle 11g, Oracle RAC, other	21	GB	Centralized
27	Database for the management of assessment documents of D088 statement (Statement on own responsibility to assess the intention and ability to conduct economic operations involving the actions in the VAT field.	TRIDENT	TRIDENT	Oracle 11g, Oracle RAC, other	17	GB	Centralized
28	EU VAT refund	VATRefund	VATRefund	Oracle 10g, Oracle RAC, other	180	GB	Centralized

B. Medium size databases

No	Short description	Name	Related applications / systems / service	Technology	Size	M.U.	Centralized / decentralized
29	Database with the coded information about the tax obligations and payment terms for each and every tax payer.	VECTOR (Vector fiscal)	VECTOR, SIAD, SIAC, SIACF, NOMEN, and many other	Oracle 8.0.5, Oracle Forms and Report, 240 local instances, 1 central copy	83	GB	Local / decentralized
30	Catalogs Database organized in IBM Content Manager and Oracle 10.2.0.1 - ORBC (CM), in four partitions of 89 GB, 33 GB, 1 GB and 1 GB respectively.	WEB_CODFISC	WEB_CODFISC WEB_PUBNOMEN WEBAFISBUNPRIVATE WEBAFISBUNSECHESTRATE WEBAFISSEDIU WEBAGSPV WEBANUNTACTEFISCALE WEBCONCURSURI WEBEDITPSPV WEBENERGIE WEBEVIDAVIZE WEBEVIDPROC WEBFMASIST WEBFMSESIZARI WEBINACTIV_REACTIV WEBINREGD112PF WEBINREGD112PJ WEBINREGD112Reprezentant WEBINREGSPV WEBMON WEBPATRIM WEBPERISABILE WEBPUBL WEBRAPSPV WEBREINNOIRE WEBRESTANTE WEBRESURSE WEBRGPITVA	Oracle 10.2.0.1 - ORCB (CM)	124	GB	Centralized

B. Medium size databases

No	Short description	Name	Related applications / systems / service	Technology	Size	M.U.	Centralized / decentralized
			WEBRGPITVAINCASARE WEBRobotD112 WEBRSSMFP WEBSMS WEBTRAFIC				
	Estimated TOTAL (size on file system) in GB				1803.2	GB	(less than 2 TB)

C. Small databases

No	Short description	Name	Related applications / systems / service	Technology	Size	M.U.	Centralized / decentralized
1	Tax Payer Assistance Information regarding fiscal topics	ANAFI		Lotus Notes/Domino	22	MB	Centralized
2	Documents and summons archive on pending files, for the lawsuits in which the MFP represents a party; older than 2003. It is used very rarely.	CITARH		Lotus Notes/Domino	111	MB	Centralized
3	Managing subpoenas and lawsuits pending in the courts of the territory, where MFP is a party in the lawsuit; SIDOC interface, the application that provides the unique registration number of documents in the system. Is updated daily	CITER		Lotus Notes/Domino	800	MB	Centralized
4	Managing subpoenas and lawsuits pending in the courts of the territory, where MFP is a party in the lawsuit; SIDOC interface, the application that provides the unique registration number of documents in the system. Is updated daily	CITMIN		Lotus Notes/Domino	1100	MB	Centralized
5	Archive for subpoenas registered at the General Registry that were not taken by the Legal Department of MFP. The documents are presented together after filing year after the Issuer. Searching can be done after the number given by the Registry.	CITONOPROC		Lotus Notes/Domino	20	MB	Centralized
6	Manage documents on the MFP party disputes.	LITIGII		Lotus Notes/Domino	20	MB	Centralized
7	Management of Bulletins received from the National Trade Register Office	MB		Lotus Notes/Domino	20	MB	Centralized
8	Database supporting the allocation of the VAT codes. The application allows submission through the MFP-NAFA web portal of the requests for checking the validity of registration codes for VAT and for the identification data of persons registered for VAT in other EU member states. These requests are distributed to the county said by the deponent as fiscal domicile. For each	CODTVA		Lotus Notes/Domino	3.5	MB	Centralized

C. Small databases

No	Short description	Name	Related applications / systems / service	Technology	Size	M.U.	Centralized / decentralized
	<p>application is assigned a registration number 1234567 JJ-form-YYYY (ie AB-0000082-2007) where:</p> <p>JJ - auto code of the county where he was assigned</p> <p>- 1234567 - 7 digit number that is assigned sequentially and it resets at the beginning of each year</p> <p>- YYYY - year in which the request is made.</p> <p>At the base form is the submitted file sent by the applicant of the information.</p>						
9	Application for management of programming activities for verification of personal tax situation	CONDOR		Oracle RAC 11.2.0.3 - ORACENTR	12	MB	Centralized
10	<p>CONTRACT_NRZ application allows user management and the requests processing for contracts with non-residents.</p> <p>CONTR_NEREZ application allows views of lists / requests of contracts or statistical reports.</p>	CONTRACT_NRZ(CONTR_NEREZ, Contractnrz)		Schema CONTNER - Oracle RAC 11g (11.2.0.4)	500	MB	Centralized
11	The application takes D400 reports of banks, group and extract data and generate containers about beneficiaries of the interest income, for EU member states and associated states according with dir. 48 / EC / 2003.	DOBROUE		Oracle 10i	300	MB	Centralized
12	DWAIF is an area of centralized reports according to the activity of fiscal inspection on legal entities (from PHOENIX database). The access of this area of reporting is made through the NAFA dashboard.	DWAIF	DWAIF, PHOENIX, Dashboard	Oracle 11g	65	MB	Centralized

C. Small databases

No	Short description	Name	Related applications / systems / service	Technology	Size	M.U.	Centralized / decentralized
13	The application is an informatic system for viewing statistical reports / operative according to the transportations made by the economic agents in the intra-Community acquisitions field (based on information taken from the application TRAFIC_CONTROL).	DWGFTC		Oracle 11g	180	MB	Centralized
14	Database INACTIVI stores information about the taxpayers and / or inactive / reactivated by the tax inspection activity - legal entities. Taxpayers - legal entities - inactive / reactivated by the tax inspection activity through publication in OPANAF and / or MO (the Official Gazette).	INACTIVI		Oracle 10.2.0.1 - ORCB (CM)	600	MB	Centralized
15	The database stores information relating to declaration S1001. The application can be used by members of a group, depending on the interests and rights of access granted.	MONS1001		Lotus Notes/Domino	7	MB	Centralized
16	Manage requests for assistance in recovery received or transmitted from / to the competent authorities of other EU Member States	SIARC		Oracle 11g	60	MB	Centralized
	Estimated TOTAL (TB)				3820.5	MB	(less than 4 GB)

ANNEX 7: SELECTED ACRONYMS

Acronym	Definition
API	Application Programming Interface, in software
ANAF	National Agency for Fiscal Administration, Romania, also called NAFA
BI	Business Intelligence
BPEL	BPEL (Business Process Execution Language), is an executable language for specifying actions within business processes with web services
BPM	Business Process Management
BPMN 2.0	Business Process Model and Notation (BPMN) is a graphical representation for specifying business processes in a business process model.
BPR	Business Process Reengineering
CBT	Computer Based Training material
COBIT	Control Objectives for Information and Related Technologies
COTS	Customized/Commercial Off The Shelf
CRM-IVR	Customer Relationship Management (CRM) – Interactive Voice Recognition (IVR) – software component
CMS	Case Management System
DGTI	General Director of Information Technology (in Romanian “Directia Generala de Tehnologia Informatiei”)
DGRCCB	General Directorate for the Collection of the Budgetary Credits (in Romanian “Direcția Generală de Reglementare a Colectării Creanțelor Bugetare”)
DGTAXUD	European Commission Taxation and Customs Union
DM	Data Migration Project
DMS	Document Management System
DSS	Decision Support System
DWDC	Data Warehouse Data Center
EAI	Enterprise Application Integration
EIS	Executive Information System
ETL/ELT	Extract, transform, load (ETL) / Extract, Load, Transform (ELT), in databases

Acronym	Definition
EU	European Union
FMIS	Financial Management Information System
GDP	Gross Domestic Product
GDSRIC	General Directorate for Strategy, Reform and International Cooperation
GUI	Graphical User Interface
ISACA	Information Systems Audit and Control Association
ICT	Information and Communications Technology
ICTD	Information and Communications Technology Department
IFRS	International Financial Reporting Standard
ILT	Instructor Lead Training, is a measurement unit for training effort, equivalent of 1 student x 1 day in class
INTRASTAT	Intrastat is the system for collecting information and producing statistics on the trade in goods between countries of the European Union (EU)
ISO	International Organization for Standardization
ITIL	Information Technology Infrastructure Library
IBRD	International Bank for Reconstruction and Development
J2EE	Java 2 Platform, Enterprise Edition
JDBC	JDBC is a Java database connectivity technology (Java Standard Edition platform) from Oracle Corporation. This technology is an API for the Java programming language that defines how a client may access a database
KPI	Key Performance Indicator
METS	Metadata Encoding and Transmission Standard
MOPF	Ministry of Public Finance
MIS	Management Information System – software component
NAFA	National Agency for Fiscal Administration
ODBC	Open Database Connectivity, a standard programming language middleware API for accessing database management systems (DBMS).
ODS	Open Data Sets
OLEDDB	Object Linking and Embedding Database, is an API designed by Microsoft that allows accessing data from a variety of sources in a uniform manner.
OLTP	On Line Transaction Processing in data bases

Acronym	Definition
ONIX	IT application for the Human Resources function, used by ANAF
OOAD	Object-Oriented Analysis and Design
O/RM	Object-Relational Mapping
PDC	Primary Data Center
PI	Page Impressions (per period of time)
PIC	Project Implementation Committee
PMBOK	Project Management Body of Knowledge
PMI	Project Management Institute
PMU	Project Management Unit
PRINCE2	PRojects IN Controlled Environments 2
PRR	Production Rule Representation, in software
QBE	Query By Example, in data bases
RAMP	Revenue Administration Modernization Project
RDBMS	Relational Database Management System
RMS	Revenue Management System
ROL	Romanian Leu, the currency of Romania until July 1st, 2005, when it was replaced by denomination of 10,000 ROL by 1 RON
RON	Romanian New Leu, The currency of Romania (ISO 4217 code RON; numeric code 946)
RTO	Recovery Time Objective, in Disaster Recovery
RUP	Rational Unified Process
SOA	Service Oriented Architecture, in software
SBVR	Semantics of Business Vocabulary and Business Rules, in software
SCORM 2004	Sharable Content Object Reference Model (SCORM) is a collection of standards and specifications for web-based electronic educational technology (also called e-learning).
SDC	Secondary Data Center
SLA	Service Level Agreement
TREZOR	IT application that manages the payments of the Romanian State Treasury, including the payments of ANAF
TIN / PIN	Tax Payer Identification Number / Provisory Identification Number
UML	Unified Modeling Language
VoIP	Voice over the Internet Protocol

Acronym	Definition
XML	Extensible Markup Language

Working Draft

PART 3 – CONDITIONS OF CONTRACT AND CONTRACT FORMS

SECTION VI. GENERAL CONDITIONS OF CONTRACT

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General Conditions of Contract

A. CONTRACT AND INTERPRETATION

1. Definitions

1.1 In this Contract, the following terms should be interpreted as indicated below.

(a) contract elements

- (i) “Contract” means the Contract Agreement entered into between the Purchaser and the Supplier, together with the Contract Documents referred to therein. The Contract Agreement and the Contract Documents should constitute the Contract, and the term “the Contract” should in all such documents be construed accordingly.
- (ii) “Contract Documents” means the documents specified in Article 1.1 (Contract Documents) of the Contract Agreement (including any amendments to these Documents).
- (iii) “Contract Agreement” means the agreement entered into between the Purchaser and the Supplier using the form of Contract Agreement contained in the Sample Contractual Forms Section of the Bidding Documents and any modifications to this form agreed to by the Purchaser and the Supplier. The date of the Contract Agreement should be recorded in the signed form.
- (iv) “GCC” means the General Conditions of Contract.
- (v) “SCC” means the Special Conditions of Contract.
- (vi) “Technical Requirements” means the Technical Requirements in Section V of the Bidding Documents.
- (vii) “Implementation Schedule” means the Implementation Schedule in Section V of the Bidding Documents.
- viii) “Contract Price” means the price or prices defined in Article 2 (Contract Price and Terms of Payment) of the Contract Agreement.
- (ix) “Procurement Guidelines” refers to the edition **specified in the SCC** of the World Bank

Guidelines: Procurement under IBRD Loans and IDA Credits.

- (x) “Bidding Documents” refers to the collection of documents issued by the Purchaser to instruct and inform potential suppliers of the processes for bidding, selection of the winning bid, and Contract formation, as well as the contractual conditions governing the relationship between the Purchaser and the Supplier. The General and Special Conditions of Contract, the Technical Requirements, and all other documents included in the Bidding Documents reflect the Procurement Guidelines that the Purchaser is obligated to follow during procurement and administration of this Contract.
- (b) entities
 - (i) “Purchaser” means the entity purchasing the Information System, as **specified in the SCC**.
 - (ii) “Project Manager” means the person **named as such in the SCC** or otherwise appointed by the Purchaser in the manner provided in GCC Clause 18.1 (Project Manager) to perform the duties delegated by the Purchaser.
 - (iii) “Supplier” means the firm or Joint Venture whose bid to perform the Contract has been accepted by the Purchaser and is named as such in the Contract Agreement.
 - (iv) “Supplier’s Representative” means any person nominated by the Supplier and named as such in the Contract Agreement or otherwise approved by the Purchaser in the manner provided in GCC Clause 18.2 (Supplier’s Representative) to perform the duties delegated by the Supplier.
 - (v) “Subcontractor” means any firm to whom any of the obligations of the Supplier, including preparation of any design or supply of any Information Technologies or other Goods or Services, is subcontracted directly or indirectly by the Supplier.
 - (vi) “Adjudicator” means the person named in Appendix 2 of the Contract Agreement, appointed by agreement between the Purchaser and the Supplier to make a decision on or to settle any dispute between the Purchaser and the

Supplier referred to him or her by the parties, pursuant to GCC Clause 43.1 (Adjudication).

- (vii) “The World Bank” (also called “The Bank”) means the International Bank for Reconstruction and Development (IBRD) or the International Development Association (IDA).

(c) scope

- (i) “Information System,” also called “the System,” means all the Information Technologies, Materials, and other Goods to be supplied, installed, integrated, and made operational (exclusive of the Supplier’s Equipment), together with the Services to be carried out by the Supplier under the Contract.
- (ii) “Subsystem” means any subset of the System identified as such in the Contract that may be supplied, installed, tested, and commissioned individually before Commissioning of the entire System. As appropriate, specific Subsystems are defined in the Technical Requirements (including the Implementation Schedule, System Inventory Tables), Price Schedules, Agreed Project Plan, and/or Contract amendments.
- (iii) “Information Technologies” means all information processing and communications-related hardware, Software, supplies, and consumable items that the Supplier is required to supply and install under the Contract.
- (iv) “Goods” means all equipment, machinery, furnishings, Materials, and other tangible items that the Supplier is required to supply or supply and install under the Contract, including, without limitation, the Information Technologies and Materials, but excluding the Supplier’s Equipment.
- (v) “Services” means all technical, logistical, management, and any other Services to be provided by the Supplier under the Contract to supply, install, customize, integrate, and make operational the System. Such Services may include, but are not restricted to, activity management and quality assurance, design, development, customization, documentation, transportation, insurance, inspection,

expediting, site preparation, installation, integration, training, data migration, Pre-commissioning, Commissioning, maintenance, and technical support.

- (vi) “The Project Plan” means the document to be developed by the Supplier and approved by the Purchaser, pursuant to GCC Clause 19, based on the requirements of the Contract and the Preliminary Project Plan included in the Supplier’s bid. The “Agreed Project Plan” is the version of the Project Plan approved by the Purchaser, in accordance with GCC Clause 19.2. Should the Project Plan conflict with the Contract in any way, the relevant provisions of the Contract, including any amendments, should prevail.
- (vii) “Software” means that part of the System which are instructions that cause information processing Subsystems to perform in a specific manner or execute specific operations.
- (viii) “System Software” means Software that provides the operating and management instructions for the underlying hardware and other components, and is identified as such in Appendix 4 of the Contract Agreement and such other Software as the parties may agree in writing to be Systems Software. Such System Software includes, but is not restricted to, micro-code embedded in hardware (i.e., “firmware”), operating systems, communications, system and network management, and utility software.
- (ix) “General-Purpose Software” means Software that supports general-purpose office and software development activities and is identified as such in Appendix 4 of the Contract Agreement and such other Software as the parties may agree in writing to be General-Purpose Software. Such General-Purpose Software may include, but is not restricted to, word processing, spreadsheet, generic database management, and application development software.
- (x) “Application Software” means Software formulated to perform specific business or technical functions and interface with the business or technical users of the System and is

identified as such in Appendix 4 of the Contract Agreement and such other Software as the parties may agree in writing to be Application Software.

- (xi) “Standard Software” means Software identified as such in Appendix 4 of the Contract Agreement and such other Software as the parties may agree in writing to be Standard Software.
- (xii) “Custom Software” means Software identified as such in Appendix 4 of the Contract Agreement and such other Software as the parties may agree in writing to be Custom Software.
- (xiii) “Source Code” means the database structures, dictionaries, definitions, program source files, and any other symbolic representations necessary for the compilation, execution, and subsequent maintenance of the Software (typically, but not exclusively, required for Custom Software).
- (xiv) “Materials” means all documentation in printed or printable form and all instructional and informational aides in any form (including audio, video, and text) and on any medium, provided to the Purchaser under the Contract.
- (xv) “Standard Materials” means all Materials not specified as Custom Materials.
- (xvi) “Custom Materials” means Materials developed by the Supplier at the Purchaser’s expense under the Contract and identified as such in Appendix 5 of the Contract Agreement and such other Materials as the parties may agree in writing to be Custom Materials. Custom Materials includes Materials created from Standard Materials.
- (xvii) “Intellectual Property Rights” means any and all copyright, moral rights, trademark, patent, and other intellectual and proprietary rights, title and interests worldwide, whether vested, contingent, or future, including without limitation all economic rights and all exclusive rights to reproduce, fix, adapt, modify, translate, create derivative works from, extract or re-utilize data from, manufacture, introduce into circulation, publish, distribute, sell, license, sublicense, transfer, rent, lease, transmit or

provide access electronically, broadcast, display, enter into computer memory, or otherwise use any portion or copy, in whole or in part, in any form, directly or indirectly, or to authorize or assign others to do so.

(xviii) “Supplier’s Equipment” means all equipment, tools, apparatus, or things of every kind required in or for installation, completion and maintenance of the System that are to be provided by the Supplier, but excluding the Information Technologies, or other items forming part of the System.

(d) activities

(i) “Delivery” means the transfer of the Goods from the Supplier to the Purchaser in accordance with the current edition Incoterms specified in the Contract.

(ii) “Installation” means that the System or a Subsystem as specified in the Contract is ready for Commissioning as provided in GCC Clause 26 (Installation).

(iii) “Pre-commissioning” means the testing, checking, and any other required activity that may be specified in the Technical Requirements that are to be carried out by the Supplier in preparation for Commissioning of the System as provided in GCC Clause 26 (Installation).

(iv) “Commissioning” means operation of the System or any Subsystem by the Supplier following Installation, which operation is to be carried out by the Supplier as provided in GCC Clause 27.1 (Commissioning), for the purpose of carrying out Operational Acceptance Test(s).

(v) “Operational Acceptance Tests” means the tests specified in the Technical Requirements and Agreed Project Plan to be carried out to ascertain whether the System, or a specified Subsystem, is able to attain the functional and performance requirements specified in the Technical Requirements and Agreed Project Plan, in accordance with the provisions of GCC Clause 27.2 (Operational Acceptance Test).

(vi) “Operational Acceptance” means the acceptance by the Purchaser of the System (or any

Subsystem(s) where the Contract provides for acceptance of the System in parts), in accordance with GCC Clause 27.3 (Operational Acceptance).

(e) place and time

- (i) “Purchaser’s Country” is the **country named in the SCC**.
- (ii) “Supplier’s Country” is the country in which the Supplier is legally organized, as named in the Contract Agreement.
- (iii) **Unless otherwise specified in the SCC** “Project Site(s)” means the place(s) in the Site Table in the Technical Requirements Section for the supply and installation of the System.
- (iv) “Eligible Country” means the countries and territories eligible for participation in procurements financed by the World Bank as defined in the Procurement Guidelines.
- (v) “Day” means calendar day of the Gregorian Calendar.
- (vi) “Week” means seven (7) consecutive Days, beginning the day of the week as is customary in the Purchaser’s Country.
- (vii) “Month” means calendar month of the Gregorian Calendar.
- (viii) “Year” means twelve (12) consecutive Months.
- (ix) “Effective Date” means the date of fulfillment of all conditions specified in Article 3 (Effective Date for Determining Time for Achieving Operational Acceptance) of the Contract Agreement, for the purpose of determining the Delivery, Installation, and Operational Acceptance dates for the System or Subsystem(s).
- (x) “Contract Period” is the time period during which this Contract governs the relations and obligations of the Purchaser and Supplier in relation to the System, as **unless otherwise specified in the SCC**, the Contract should continue in force until the Information System and all the Services have been provided, unless the Contract is terminated earlier in accordance

with the terms set out in the Contract.

(xi) “Defect Liability Period” (also referred to as the “Warranty Period”) means the period of validity of the warranties given by the Supplier commencing at date of the Operational Acceptance Certificate of the System or Subsystem(s), during which the Supplier is responsible for defects with respect to the System (or the relevant Subsystem[s]) as provided in GCC Clause 29 (Defect Liability).

(xii) “The Coverage Period” means the Days of the Week and the hours of those Days during which maintenance, operational, and/or technical support services (if any) must be available.

2. Contract Documents

2.1 Subject to Article 1.2 (Order of Precedence) of the Contract Agreement, all documents forming part of the Contract (and all parts of these documents) are intended to be correlative, complementary, and mutually explanatory. The Contract should be read as a whole.

3. Interpretation

3.1 Governing Language

3.1.1 **Unless otherwise specified in the SCC**, all Contract Documents and related correspondence exchanged between Purchaser and Supplier should be written in the language of these bidding documents (English), and the Contract should be construed and interpreted in accordance with that language.

3.1.2 If any of the Contract Documents or related correspondence are prepared in a language other than the governing language under GCC Clause 3.1.1 above, the translation of such documents into the governing language should prevail in matters of interpretation. The originating party, with respect to such documents should bear the costs and risks of such translation.

3.2 Singular and Plural

The singular should include the plural and the plural the singular, except where the context otherwise requires.

3.3 Headings

The headings and marginal notes in the GCC are included for ease of reference and should neither constitute a part of the Contract nor affect its interpretation.

3.4 Persons

Words importing persons or parties should include firms, corporations, and government entities.

3.5 Incoterms

Unless inconsistent with any provision of the Contract, the meaning of any trade term and the rights and obligations of parties thereunder should be as prescribed by the current Incoterms (“Incoterms 2000” or a more recent version if and as published). Incoterms are the international rules for interpreting trade terms published by the International Chamber of Commerce, 38 Cours Albert 1er, 75008 Paris, France.

3.6 Entire Agreement

The Contract constitutes the entire agreement between the Purchaser and Supplier with respect to the subject matter of Contract and supersedes all communications, negotiations, and agreements (whether written or oral) of parties with respect to the subject matter of the Contract made prior to the date of Contract.

3.7 Amendment

No amendment or other variation of the Contract should be effective unless it is in writing, is dated, expressly refers to the Contract, and is signed by a duly authorized representative of each party to the Contract.

3.8 Independent Supplier

The Supplier should be an independent contractor performing the Contract. The Contract does not create any agency, partnership, joint venture, or other joint relationship between the parties to the Contract.

Subject to the provisions of the Contract, the Supplier should be solely responsible for the manner in which the Contract is performed. All employees, representatives, or Subcontractors engaged by the Supplier in connection with the performance of the Contract should be under the complete control of the Supplier and should not be deemed to be employees of the Purchaser, and nothing contained in the Contract or in any subcontract awarded by the Supplier should be construed to create any contractual relationship between any such employees, representatives, or Subcontractors and the Purchaser.

3.9 Joint Venture

If the Supplier is a Joint Venture of two or more firms, all such firms should be jointly and severally bound to the Purchaser for the fulfillment of the provisions of the Contract and should designate one of such firms to act as a leader with authority to bind the Joint Venture. The composition or constitution of the Joint Venture should not be altered without the prior consent of the Purchaser.

3.10 Nonwaiver

3.10.1 Subject to GCC Clause 3.10.2 below, no relaxation, forbearance, delay, or indulgence by either party in enforcing any of the terms and conditions of the Contract or the granting of time by either party to the other should prejudice, affect, or restrict the rights of that party under the Contract, nor should any waiver by either party of any breach of Contract operate as waiver of any subsequent or continuing breach of Contract.

3.10.2 Any waiver of a party's rights, powers, or remedies under the Contract must be in writing, must be dated and signed by an authorized representative of the party granting such waiver, and must specify the right and the extent to which it is being waived.

3.11 Severability

If any provision or condition of the Contract is prohibited or rendered invalid or unenforceable, such prohibition, invalidity, or unenforceability should not affect the validity or enforceability of any other provisions and conditions of the Contract.

3.12 Country of Origin

"Origin" means the place where the Information Technologies, Materials, and other Goods for the System were produced or from which the Services are supplied. Goods are produced when, through manufacturing, processing, Software development, or substantial and major assembly or integration of components, a commercially recognized product results that is substantially different in basic characteristics or in purpose or utility from its components. The Origin of Goods and Services is distinct from the nationality of the Supplier and may be different.

4. Notices

- 4.1 Unless otherwise stated in the Contract, all notices to be given under the Contract should be in writing and should be sent, pursuant to GCC Clause 4.3 below, by personal delivery, airmail post, special courier, facsimile, electronic mail, or Electronic Data Interchange (EDI), with the following provisions.
- 4.1.1 Any notice sent by facsimile, electronic mail, or EDI should be confirmed within two (2) days after dispatch by notice sent by airmail post or special courier, except as otherwise specified in the Contract.
- 4.1.2 Any notice sent by airmail post or special courier should be deemed (in the absence of evidence of earlier receipt) to have been delivered ten (10) days after dispatch. In proving the fact of dispatch, it should be sufficient to show that the envelope containing such notice was properly addressed, stamped, and conveyed to the postal authorities or courier service for transmission by airmail or special courier.
- 4.1.3 Any notice delivered personally or sent by facsimile, electronic mail, or EDI should be deemed to have been delivered on the date of its dispatch.
- 4.1.4 Either party may change its postal, facsimile, electronic mail, or EDI addresses for receipt of such notices by ten (10) days' notice to the other party in writing.
- 4.2 Notices should be deemed to include any approvals, consents, instructions, orders, certificates, information and other communication to be given under the Contract.
- 4.3 Pursuant to GCC Clause 18, notices from/to the Purchaser are normally given by, or addressed to, the Project Manager, while notices from/to the Supplier are normally given by, or addressed to, the Supplier's Representative, or in its absence its deputy if any. If there is no appointed Project Manager or Supplier's Representative (or deputy), or if their related authority is limited by the SCC for GCC Clauses 18.1 or 18.2.2, or for any other reason, the Purchaser or Supplier may give and receive notices at their fallback addresses. The address of the Project Manager and the fallback address of the Purchaser are as **specified in the SCC** or as subsequently established/amended. The address of the Supplier's Representative and the fallback address of the Supplier are as specified in Appendix 1 of the Contract Agreement or as subsequently established/amended.

- 5. Governing Law** 5.1 The Contract should be governed by and interpreted in accordance with the laws of the country **specified in the SCC**.
- 6. Fraud and Corruption** 6.1 If the Purchaser determines that the Supplier and/or any of its personnel, or its agents, or its Subcontractors, subconsultants, services providers, suppliers and/or their employees has engaged in corrupt, fraudulent, collusive coercive, or obstructive practices, in competing for or in executing the Contract, then the Purchaser may, after giving 14 days notice to the Supplier, terminate the Supplier's employment under the Contract and cancel the Contract, and the provisions of GCC Clause 41 shall apply as if such expulsion had been made under GCCSub-Clause 41.2.1 (c).

For the purposes of this Sub-Clause,

- (i) "corrupt practice" is the offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party¹;
- (ii) "fraudulent practice" is any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation²;
- (iii) "collusive practice" is an arrangement between two or more parties³ designed to achieve an improper purpose, including to influence improperly the actions of another party;
- (iv) "coercive practice" is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party⁴;
- (v) "obstructive practice" is
 - (aa) deliberately destroying, falsifying, altering or

¹ "Another party" refers to a public official acting in relation to the procurement process or contract execution]. In this context, "public official" includes World Bank staff and employees of other organizations taking or reviewing procurement decisions.

² "Party" refers to a public official; the terms "benefit" and "obligation" relate to the procurement process or contract execution; and the "act or omission" is intended to influence the procurement process or contract execution.

³ "Parties" refers to participants in the procurement process (including public officials) attempting to establish bid prices at artificial, non competitive levels.

⁴ "Party" refers to a participant in the procurement process or contract execution.

concealing of evidence material to the investigation or making false statements to investigators in order to materially impede a Bank investigation into allegations of a corrupt, fraudulent, coercive or collusive practice; and/or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation, or

- (bb) acts intended to materially impede the exercise of the Bank's inspection and audit rights provided for under GCCSub-Clause 9.8.

Should any employee of the Supplier be determined to have engaged in corrupt, fraudulent, collusive, coercive, or obstructive practice during the purchase of the Goods, then that employee shall be removed.

B. SUBJECT MATTER OF CONTRACT

7. Scope of the System

- 7.1 Unless otherwise expressly **limited in the SCC** or Technical Requirements, the Supplier's obligations cover the provision of all Information Technologies, Materials and other Goods as well as the performance of all Services required for the design, development, and implementation (including procurement, quality assurance, assembly, associated site preparation, Delivery, Pre-commissioning, Installation, Testing, and Commissioning) of the System, in accordance with the plans, procedures, specifications, drawings, codes, and any other documents specified in the Contract and the Agreed Project Plan.
- 7.2 The Supplier should, unless specifically excluded in the Contract, perform all such work and / or supply all such items and Materials not specifically mentioned in the Contract but that can be reasonably inferred from the Contract as being required for attaining Operational Acceptance of the System as if such work and / or items and Materials were expressly mentioned in the Contract.
- 7.3 The Supplier's obligations (if any) to provide Goods and Services as implied by the Recurrent Cost tables of the Supplier's bid, such as consumables, spare parts, and technical services (e.g., maintenance, technical assistance, and operational support), are as **specified in the SCC**, including the relevant terms, characteristics, and

timings.

8. Time for Commencement and Operational Acceptance

- 8.1 The Supplier should commence work on the System within the period **specified in the SCC**, and without prejudice to GCC Clause 28.2, the Supplier should thereafter proceed with the System in accordance with the time schedule specified in the Implementation Schedule and any refinements made in the Agreed Project Plan.
- 8.2 The Supplier should achieve Operational Acceptance of the System (or Subsystem(s) where a separate time for Operational Acceptance of such Subsystem(s) is specified in the Contract) in accordance with the time schedule specified in the Implementation Schedule and any refinements made in the Agreed Project Plan, or within such extended time to which the Supplier should be entitled under GCC Clause 40 (Extension of Time for Achieving Operational Acceptance).

9. Supplier's Responsibilities

- 9.1 The Supplier should conduct all activities with due care and diligence, in accordance with the Contract and with the skill and care expected of a competent provider of information technologies, information systems, support, maintenance, training, and other related services, or in accordance with best industry practices. In particular, the Supplier should provide and employ only technical personnel who are skilled and experienced in their respective callings and supervisory staff who are competent to adequately supervise the work at hand.
- 9.2 The Supplier confirms that it has entered into this Contract on the basis of a proper examination of the data relating to the System provided by the Purchaser and on the basis of information that the Supplier could have obtained from a visual inspection of the site (if access to the site was available) and of other data readily available to the Supplier relating to the System as at the date twenty-eight (28) days prior to bid submission. The Supplier acknowledges that any failure to acquaint itself with all such data and information should not relieve its responsibility for properly estimating the difficulty or cost of successfully performing the Contract.
- 9.3 The Supplier should be responsible for timely provision of all resources, information, and decision making under its control that are necessary to reach a mutually Agreed Project Plan (pursuant to GCC Clause 19.2) within the time schedule specified in the Implementation Schedule. Failure to provide such resources, information, and decision-making may constitute grounds for termination pursuant to GCC Clause 41.2.
- 9.4 The Supplier should acquire in its name all permits,

approvals, and/or licenses from all local, state, or national government authorities or public service undertakings in the Purchaser's Country that are necessary for the performance of the Contract, including, without limitation, visas for the Supplier's and Subcontractor's personnel and entry permits for all imported Supplier's Equipment. The Supplier should acquire all other permits, approvals, and/or licenses that are not the responsibility of the Purchaser under GCC Clause 10.4 and that are necessary for the performance of the Contract.

- 9.5 The Supplier should comply with all laws in force in the Purchaser's Country. The laws will include all national, provincial, municipal, or other laws that affect the performance of the Contract and are binding upon the Supplier. The Supplier should indemnify and hold harmless the Purchaser from and against any and all liabilities, damages, claims, fines, penalties, and expenses of whatever nature arising or resulting from the violation of such laws by the Supplier or its personnel, including the Subcontractors and their personnel, but without prejudice to GCC Clause 10.1. The Supplier should not indemnify the Purchaser to the extent that such liability, damage, claims, fines, penalties, and expenses were caused or contributed to by a fault of the Purchaser.
- 9.6 The Supplier should, in all dealings with its labor and the labor of its Subcontractors currently employed on or connected with the Contract, pay due regard to all recognized festivals, official holidays, religious or other customs, and all local laws and regulations pertaining to the employment of labor.
- 9.7 Any Information Technologies or other Goods and Services that will be incorporated in or be required for the System and other supplies should have their Origin, as defined in GCC Clause 3.12, in a country that should be an Eligible Country, as defined in GCC Clause 1.1 (e) (iv).
- 9.8 The Supplier shall permit, and shall cause its Subcontractors and consultants to permit, the Bank and/or persons appointed by the Bank to inspect the Supplier's offices and all accounts and records relating to the performance of the Contract and the submission of the bid, and to have such accounts and records audited by auditors appointed by the Bank if requested by the Bank. The Supplier's and its Subcontractors and consultants' attention is drawn to GCC Sub-Clause 41.2.1(c), which provides, inter alia, that acts intended to materially impede the exercise of the Bank's inspection and audit rights provided for under this GCC Sub-Clause 9.8 constitute a prohibited practice subject to contract

termination (as well as to a determination of ineligibility pursuant to the Bank's prevailing sanctions procedures).

- 9.9 **Unless otherwise specified in the SCC** the Supplier should have no other Supplier responsibilities.

10. Purchaser's Responsibilities

- 10.1 The Purchaser should ensure the accuracy of all information and/or data to be supplied by the Purchaser to the Supplier, except when otherwise expressly stated in the Contract.
- 10.2 The Purchaser should be responsible for timely provision of all resources, information, and decision making under its control that are necessary to reach an Agreed Project Plan (pursuant to GCC Clause 19.2) within the time schedule specified in the Implementation Schedule. Failure to provide such resources, information, and decision making may constitute grounds for Termination pursuant to GCC Clause 41.3.1 (b).
- 10.3 The Purchaser should be responsible for acquiring and providing legal and physical possession of the site and access to it, and for providing possession of and access to all other areas reasonably required for the proper execution of the Contract.
- 10.4 If requested by the Supplier, the Purchaser should use its best endeavors to assist the Supplier in obtaining in a timely and expeditious manner all permits, approvals, and/or licenses necessary for the execution of the Contract from all local, state, or national government authorities or public service undertakings that such authorities or undertakings require the Supplier or Subcontractors or the personnel of the Supplier or Subcontractors, as the case may be, to obtain.
- 10.5 In such cases where the responsibilities of specifying and acquiring or upgrading telecommunications and/or electric power services falls to the Supplier, as specified in the Technical Requirements, SCC, Agreed Project Plan, or other parts of the Contract, the Purchaser should use its best endeavors to assist the Supplier in obtaining such services in a timely and expeditious manner.
- 10.6 The Purchaser should be responsible for timely provision of all resources, access, and information necessary for the Installation and Operational Acceptance of the System (including, but not limited to, any required telecommunications or electric power services), as identified in the Agreed Project Plan, except where provision of such items is explicitly identified in the Contract as being the responsibility of the Supplier. Delay by the Purchaser may result in an appropriate extension of the Time for Operational Acceptance, at the Supplier's discretion.

- 10.7 Unless otherwise specified in the Contract or agreed upon by the Purchaser and the Supplier, the Purchaser should provide sufficient, properly qualified operating and technical personnel, as required by the Supplier to properly carry out Delivery, Pre-commissioning, Installation, Commissioning, and Operational Acceptance, at or before the time specified in the Implementation Schedule and the Agreed Project Plan.
- 10.8 The Purchaser will designate appropriate staff for the training courses to be given by the Supplier and should make all appropriate logistical arrangements for such training as specified in the Technical Requirements, SCC, the Agreed Project Plan, or other parts of the Contract.
- 10.9 The Purchaser assumes primary responsibility for the Operational Acceptance Test(s) for the System, in accordance with GCC Clause 27.2, and should be responsible for the continued operation of the System after Operational Acceptance. However, this should not limit in any way the Supplier's responsibilities after the date of Operational Acceptance otherwise specified in the Contract.
- 10.10 The Purchaser is responsible for performing and safely storing timely and regular backups of its data and Software in accordance with accepted data management principles, except where such responsibility is clearly assigned to the Supplier elsewhere in the Contract.
- 10.11 All costs and expenses involved in the performance of the obligations under this GCC Clause 10 should be the responsibility of the Purchaser, save those to be incurred by the Supplier with respect to the performance of the Operational Acceptance Test(s), in accordance with GCC Clause 27.2.
- 10.12 **Unless otherwise specified in the SCC** the Purchaser should have no other Purchaser responsibilities.

C. PAYMENT

11. Contract Price

- 11.1 The Contract Price should be as specified in Article 2 (Contract Price and Terms of Payment) of the Contract Agreement.
- 11.2 The Contract Price should be a firm lump sum not subject to any alteration, except:
- (a) in the event of a Change in the System pursuant to GCC Clause 39 or to other clauses in the Contract;
 - (b) the price adjustment formula specified in the SCC (if

any). **However, unless otherwise specified in the SCC there will NOT be a price adjustment formula.**

11.3 The Supplier should be deemed to have satisfied itself as to the correctness and sufficiency of the Contract Price, which should, except as otherwise provided for in the Contract, cover all its obligations under the Contract.

12. Terms of Payment

12.1 The Supplier's request for payment should be made to the Purchaser in writing. This should include, as relevant and appropriate: an invoice describing the System or Subsystem(s) Delivered, Installed, and/or Operationally Accepted; documents submitted pursuant to GCC Clause 22.5; copies of the relevant Installation and/or Operational Acceptance Certificates; documents establishing the fulfillment of any other relevant obligations stipulated in the Contract.

The Contract Price should be paid as **specified in the SCC.**

12.2 Installation and Operational Acceptance are governed by GCC Clauses 26 and 27. No payment made by the Purchaser herein – in the absence of relevant certificates – should be deemed to constitute acceptance by the Purchaser of the System or any Subsystem(s).

12.3 Payments should be made promptly by the Purchaser, but in no case later than forty-five (45) days after submission of a valid invoice by the Supplier. In the event that the Purchaser fails to make any payment by its respective due date or within the period set forth in the Contract, the Purchaser should pay to the Supplier interest on the amount of such delayed payment at the rate(s) **specified in the SCC** for the period of delay until payment has been made in full, whether before or after judgment or arbitration award.

12.4 Payments should be made in the currency(ies) specified in the Contract Agreement, pursuant to GCC Clause 11. For Goods and Services supplied locally, payments should be made **as specified in the SCC.**

12.5 **Unless otherwise specified in the SCC**, payment of the foreign currency portion of the Contract Price for Goods supplied from outside the Purchaser's Country should be made to the Supplier through an irrevocable letter of credit opened by an authorized bank in the Supplier's Country and will be payable on presentation of the appropriate documents. It is agreed that the letter of credit will be subject to Article 10 of the latest revision of *Uniform Customs and Practice for Documentary Credits*, published by the International Chamber of Commerce, Paris.

13. Securities

13.1 Issuance of Securities

The Supplier should provide the securities specified below in favor of the Purchaser at the times and in the amount, manner, and form specified below.

13.2 Advance Payment Security

13.2.1 The Supplier should provide within twenty-eight (28) days of the notification of Contract award an Advance Payment Security in the amount and currency of the Advance Payment specified in SCC for GCC Clause 12.1 above and valid until the System is Operationally Accepted.

13.2.2 The security should be in the form provided in the Bidding Documents or in another form acceptable to the Purchaser. The amount of the security should be reduced in proportion to the value of the System executed by and paid to the Supplier from time to time and should automatically become null and void when the full amount of the advance payment has been recovered by the Purchaser. **Unless otherwise specified in the SCC**, the reduction in value and expiration of the Advance Payment Security are calculated as follows:

$P \cdot a / (100 - a)$, where “P” is the sum of all payments effected so far to the Supplier (excluding the Advance Payment), and “a” is the Advance Payment expressed as a percentage of the Contract Price pursuant to the SCC for GCC 12.1.

The security should be returned to the Supplier immediately after its expiration.

13.3 Performance Security

13.3.1 The Supplier should, within twenty-eight (28) days of the notification of Contract award, provide a security for the due performance of the Contract in the amount and currency **specified in the SCC**.

13.3.2 The security should be a bank guarantee in the form provided in the Sample Contractual Forms Section of the Bidding Documents, or it should be in another form acceptable to the Purchaser.

13.3.3 The security should automatically become null and void once all the obligations of the Supplier under the Contract have been fulfilled, including, but not limited to, any obligations during the Warranty Period and any extensions to the period. The security should be

returned to the Supplier no later than twenty-eight (28) days after its expiration.

13.3.4 Upon Operational Acceptance of the entire System, the security should be reduced to the amount **specified in the SCC**, on the date of such Operational Acceptance, so that the reduced security would only cover the remaining warranty obligations of the Supplier.

14. Taxes and Duties

14.1 For Goods or Services supplied from outside the Purchaser's country, the Supplier should be entirely responsible for all taxes, stamp duties, license fees, and other such levies imposed outside the Purchaser's country. Any duties, such as importation or customs duties, and taxes and other levies, payable in the Purchaser's country for the supply of Goods and Services from outside the Purchaser's country are the responsibility of the Purchaser unless these duties or taxes have been made part of the Contract Price in Article 2 of the Contract Agreement and the Price Schedule it refers to, in which case the duties and taxes will be the Supplier's responsibility.

14.2 For Goods or Services supplied locally, the Supplier should be entirely responsible for all taxes, duties, license fees, etc., incurred until delivery of the contracted Goods or Services to the Purchaser. The only exception are taxes or duties, such as value-added or sales tax or stamp duty as apply to, or are clearly identifiable, on the invoices and provided they apply in the Purchaser's country, and only if these taxes, levies and/or duties are also excluded from the Contract Price in Article 2 of the Contract Agreement and the Price Schedule it refers to.

14.3 If any tax exemptions, reductions, allowances, or privileges may be available to the Supplier in the Purchaser's Country, the Purchaser should use its best efforts to enable the Supplier to benefit from any such tax savings to the maximum allowable extent.

14.4 For the purpose of the Contract, it is agreed that the Contract Price specified in Article 2 (Contract Price and Terms of Payment) of the Contract Agreement is based on the taxes, duties, levies, and charges prevailing at the date twenty-eight (28) days prior to the date of bid submission in the Purchaser's Country (also called "Tax" in this GCC Clause 14.4). If any Tax rates are increased or decreased, a new Tax is introduced, an existing Tax is abolished, or any change in interpretation or application of any Tax occurs in the course of the performance of the Contract, which was or will be assessed on the Supplier, its Subcontractors, or their

employees in connection with performance of the Contract, an equitable adjustment to the Contract Price should be made to fully take into account any such change by addition to or reduction from the Contract Price, as the case may be.

D. INTELLECTUAL PROPERTY

15. Copyright

- 15.1 The Intellectual Property Rights in all Standard Software and Standard Materials should remain vested in the owner of such rights.
- 15.2 The Purchaser agrees to restrict use, copying, or duplication of the Standard Software and Standard Materials in accordance with GCC Clause 16, except that additional copies of Standard Materials may be made by the Purchaser for use within the scope of the project of which the System is a part, in the event that the Supplier does not deliver copies within thirty (30) days from receipt of a request for such Standard Materials.
- 15.3 The Purchaser's contractual rights to use the Standard Software or elements of the Standard Software may not be assigned, licensed, or otherwise transferred voluntarily except in accordance with the relevant license agreement or **unless otherwise specified in the SCC** to a legally constituted successor organization (e.g., a reorganization of a public entity formally authorized by the government or through a merger or acquisition of a private entity).
- 15.4 **Unless otherwise specified in the SCC**, the Intellectual Property Rights in all Custom Software and Custom Materials specified in Appendices 4 and 5 of the Contract Agreement (if any) should, at the date of this Contract or on creation of the rights (if later than the date of this Contract), vest in the Purchaser. The Supplier should do and execute or arrange for the doing and executing of each necessary act, document, and thing that the Purchaser may consider necessary or desirable to perfect the right, title, and interest of the Purchaser in and to those rights. In respect of such Custom Software and Custom Materials, the Supplier should ensure that the holder of a moral right in such an item does not assert it, and the Supplier should, if requested to do so by the Purchaser and where permitted by applicable law, ensure that the holder of such a moral right waives it.
- 15.5 **Unless otherwise specified in the SCC**, escrow arrangements should NOT be required.

16. Software License Agreements

16.1 Except to the extent that the Intellectual Property Rights in the Software vest in the Purchaser, the Supplier hereby grants to the Purchaser license to access and use the Software, including all inventions, designs, and marks embodied in the Software.

Such license to access and use the Software should:

- (a) be:
 - (i) nonexclusive;
 - (ii) fully paid up and irrevocable (except that it should terminate if the Contract terminates under GCC Clauses 41.1 or 41.3);
 - (iii) **unless otherwise specified in the SCC** valid throughout the territory of the Purchaser's Country;
 - (iv) **unless otherwise specified in the SCC** subject to NO additional restrictions.
- (b) permit the Software to be:
 - (i) used or copied for use on or with the computer(s) for which it was acquired (if specified in the Technical Requirements and/or the Supplier's bid), plus a backup computer(s) of the same or similar capacity, if the primary is(are) inoperative, and during a reasonable transitional period when use is being transferred between primary and backup;
 - (ii) used or copied for use on or transferred to a replacement computer(s), (and use on the original and replacement computer(s) may be simultaneous during a reasonable transitional period) provided that, if the Technical Requirements and/or the Supplier's bid specifies a class of computer to which the license is restricted, the replacement computer(s) is(are) within that class;
 - (iii) if the nature of the System is such as to permit such access, accessed from other computers connected to the primary and/or backup computer(s) by means of a local or wide-area network or similar arrangement, and used on or copied for use on those other computers to the extent necessary to that access;

- (iv) reproduced for safekeeping or backup purposes;
- (v) customized, adapted, or combined with other computer software for use by the Purchaser, provided that derivative software incorporating any substantial part of the delivered, restricted Software should be subject to same restrictions as are set forth in this Contract;
- (vi) **unless otherwise specified in the SCC**, disclosed to, and reproduced for use by, support service suppliers and their subcontractors, (and the Purchaser may sublicense such persons to use and copy for use the Software) to the extent reasonably necessary to the performance of their support service contracts, subject to the same restrictions as are set forth in this Contract; and
- (vii) **unless otherwise specified in the SCC** disclosed to, and reproduced for use by, NO other parties.

16.2 The Supplier has the right to audit the Standard Software to verify compliance with the above license agreements. **Unless otherwise specified in the SCC**, the Purchaser will make available to the Supplier, within seven (7) days of a written request, accurate and up-to-date records of the number and location of copies, the number of authorized users, or any other relevant data required to demonstrate use of the Standard Software as per the license agreement. If and only if, expressly agreed in writing between the Purchaser and the Supplier, Purchaser will allow, under a pre-specified agreed procedure, the execution of embedded software functions under Supplier's control, and unencumbered transmission of resulting information on software usage.

17. Confidential Information

17.1 **Unless otherwise specified in the SCC**, the "Receiving Party" (either the Purchaser or the Supplier) should keep confidential and should not, without the written consent of the other party to this Contract ("the Disclosing Party"), divulge to any third party any documents, data, or other information of a confidential nature ("Confidential Information") connected with this Contract, and furnished directly or indirectly by the Disclosing Party prior to or during performance, or following termination, of this Contract.

17.2 For the purposes of GCC Clause 17.1, the Supplier is also deemed to be the Receiving Party of Confidential Information generated by the Supplier itself in the course of the performance of its obligations under the Contract and relating to the businesses, finances, suppliers, employees, or other contacts of the Purchaser or the Purchaser's use of the

System.

17.3 Notwithstanding GCC Clauses 17.1 and 17.2:

- (a) the Supplier may furnish to its Subcontractor Confidential Information of the Purchaser to the extent reasonably required for the Subcontractor to perform its work under the Contract; and
- (b) the Purchaser may furnish Confidential Information of the Supplier: (i) to its support service suppliers and their subcontractors to the extent reasonably required for them to perform their work under their support service contracts; and (ii) to its affiliates and subsidiaries,

in which event the Receiving Party should ensure that the person to whom it furnishes Confidential Information of the Disclosing Party is aware of and abides by the Receiving Party's obligations under this GCC Clause 17 as if that person were party to the Contract in place of the Receiving Party.

17.4 The Purchaser should not, without the Supplier's prior written consent, use any Confidential Information received from the Supplier for any purpose other than the operation, maintenance and further development of the System. Similarly, the Supplier should not, without the Purchaser's prior written consent, use any Confidential Information received from the Purchaser for any purpose other than those that are required for the performance of the Contract.

17.5 The obligation of a party under GCC Clauses 17.1 through 17.4 above, however, should not apply to that information which:

- (a) now or hereafter enters the public domain through no fault of the Receiving Party;
- (b) can be proven to have been possessed by the Receiving Party at the time of disclosure and that was not previously obtained, directly or indirectly, from the Disclosing Party;
- (c) otherwise lawfully becomes available to the Receiving Party from a third party that has no obligation of confidentiality.

17.6 The above provisions of this GCC Clause 17 should not in any way modify any undertaking of confidentiality given by either of the parties to this Contract prior to the date of the Contract in respect of the System or any part thereof.

- 17.7 **Unless otherwise specified in the SCC**, the provisions of this GCC Clause 17 should survive the termination, for whatever reason, of the Contract for three (3) years.

E. SUPPLY, INSTALLATION, TESTING, COMMISSIONING, AND ACCEPTANCE OF THE SYSTEM

18. Representatives

18.1 Project Manager

If the Project Manager is not named in the Contract, then within fourteen (14) days of the Effective Date, the Purchaser should appoint and notify the Supplier in writing of the name of the Project Manager. The Purchaser may from time to time appoint some other person as the Project Manager in place of the person previously so appointed and should give a notice of the name of such other person to the Supplier without delay. No such appointment should be made at such a time or in such a manner as to impede the progress of work on the System. Such appointment should take effect only upon receipt of such notice by the Supplier. **Unless otherwise specified in the SCC** (if any), the Project Manager should have the authority to represent the Purchaser on all day-to-day matters relating to the System or arising from the Contract, and should normally be the person giving or receiving notices on behalf of the Purchaser pursuant to GCC Clause 4.

18.2 Supplier's Representative

18.2.1 If the Supplier's Representative is not named in the Contract, then within fourteen (14) days of the Effective Date, the Supplier should appoint the Supplier's Representative and should request the Purchaser in writing to approve the person so appointed. The request must be accompanied by a detailed curriculum vitae for the nominee, as well as a description of any other System or non-System responsibilities the nominee would retain while performing the duties of the Supplier's Representative. If the Purchaser does not object to the appointment within fourteen (14) days, the Supplier's Representative should be deemed to have been approved. If the Purchaser objects to the appointment within fourteen (14) days giving the reason therefore, then the Supplier should appoint a replacement within fourteen (14) days of such objection in accordance with this GCC Clause 18.2.1.

18.2.2 **Unless otherwise specified in the SCC** (if any), the

Supplier's Representative should have the authority to represent the Supplier on all day-to-day matters relating to the System or arising from the Contract, and should normally be the person giving or receiving notices on behalf of the Supplier pursuant to GCC Clause 4.

18.2.3 The Supplier should not revoke the appointment of the Supplier's Representative without the Purchaser's prior written consent, which should not be unreasonably withheld. If the Purchaser consents to such an action, the Supplier should appoint another person of equal or superior qualifications as the Supplier's Representative, pursuant to the procedure set out in GCC Clause 18.2.1.

18.2.4 The Supplier's Representative and staff are obliged to work closely with the Purchaser's Project Manager and staff, act within their own authority, and abide by directives issued by the Purchaser that are consistent with the terms of the Contract. The Supplier's Representative is responsible for managing the activities of its personnel and any subcontracted personnel.

18.2.5 The Supplier's Representative may, subject to the approval of the Purchaser (which should not be unreasonably withheld), at any time delegate to any person any of the powers, functions, and authorities vested in him or her. Any such delegation may be revoked at any time. Any such delegation or revocation should be subject to a prior notice signed by the Supplier's Representative and should specify the powers, functions, and authorities thereby delegated or revoked. No such delegation or revocation should take effect unless and until the notice of it has been delivered.

18.2.6 Any act or exercise by any person of powers, functions and authorities so delegated to him or her in accordance with GCC Clause 18.2.5 should be deemed to be an act or exercise by the Supplier's Representative.

18.3 Objections and Removals

18.3.1 The Purchaser may by notice to the Supplier object to any representative or person employed by the Supplier in the execution of the Contract who, in the reasonable opinion of the Purchaser, may have behaved inappropriately, be incompetent, or be negligent. The

Purchaser should provide evidence of the same, whereupon the Supplier should remove such person from work on the System.

18.3.2 If any representative or person employed by the Supplier is removed in accordance with GCC Clause 18.3.1, the Supplier should, where required, promptly appoint a replacement.

19. Project Plan

19.1 In close cooperation with the Purchaser and based on the Preliminary Project Plan included in the Supplier's bid, the Supplier should develop a Project Plan encompassing the activities specified in the Contract. The contents of the Project Plan should be as **specified in the SCC** and/or Technical Requirements.

19.2 **Unless otherwise specified in the SCC**, within thirty (30) days from the Effective Date of the Contract, the Supplier should present a Project Plan to the Purchaser. The Purchaser should, within fourteen (14) days of receipt of the Project Plan, notify the Supplier of any respects in which it considers that the Project Plan does not adequately ensure that the proposed program of work, proposed methods, and/or proposed Information Technologies will satisfy the Technical Requirements and/or the SCC (in this Clause 19.2 called "non-conformities" below). The Supplier should, within five (5) days of receipt of such notification, correct the Project Plan and resubmit to the Purchaser. The Purchaser should, within five (5) days of resubmission of the Project Plan, notify the Supplier of any remaining non-conformities. This procedure should be repeated as necessary until the Project Plan is free from non-conformities. When the Project Plan is free from non-conformities, the Purchaser should provide confirmation in writing to the Supplier. This approved Project Plan ("the Agreed Project Plan") should be contractually binding on the Purchaser and the Supplier.

19.3 If required, the impact on the Implementation Schedule of modifications agreed during finalization of the Agreed Project Plan should be incorporated in the Contract by amendment, in accordance with GCC Clauses 39 and 40.

19.4 The Supplier should undertake to supply, install, test, and commission the System in accordance with the Agreed Project Plan and the Contract.

19.5 **Unless otherwise specified in the SCC**, the Supplier should submit to the Purchaser Monthly Progress Reports summarizing:

- (i) results accomplished during the prior period;
- (ii) cumulative deviations to date from schedule of progress milestones as specified in the Agreed Project Plan;
- (iii) corrective actions to be taken to return to planned schedule of progress; proposed revisions to planned schedule;
- (iv) other issues and outstanding problems; proposed actions to be taken;
- (v) resources that the Supplier expects to be provided by the Purchaser and/or actions to be taken by the Purchaser in the next reporting period;
- (vi) other issues or potential problems the Supplier foresees that could impact on project progress and/or effectiveness.

19.6 The Supplier should submit to the Purchaser other(periodic) reports **as specified in the SCC**.

20. Subcontracting

- 20.1 Appendix 3 (List of Approved Subcontractors) to the Contract Agreement specifies critical items of supply or services and a list of Subcontractors for each item that are considered acceptable by the Purchaser. If no Subcontractors are listed for an item, the Supplier should prepare a list of Subcontractors it considers qualified and wishes to be added to the list for such items. The Supplier may from time to time propose additions to or deletions from any such list. The Supplier should submit any such list or any modification to the list to the Purchaser for its approval in sufficient time so as not to impede the progress of work on the System. The Purchaser should not withhold such approval unreasonably. Such approval by the Purchaser of a Subcontractor(s) should not relieve the Supplier from any of its obligations, duties, or responsibilities under the Contract.
- 20.2 The Supplier may, at its discretion, select and employ Subcontractors for such critical items from those Subcontractors listed pursuant to GCC Clause 20.1. If the Supplier wishes to employ a Subcontractor not so listed, or subcontract an item not so listed, it must seek the Purchaser's prior approval under GCC Clause 20.3.
- 20.3 For items for which pre-approved Subcontractor lists have not been specified in Appendix 3 to the Contract Agreement, the Supplier may employ such Subcontractors as it may select, provided: (i) the Supplier notifies the Purchaser in

writing at least twenty-eight (28) days prior to the proposed mobilization date for such Subcontractor; and (ii) by the end of this period either the Purchaser has granted its approval in writing or fails to respond. The Supplier should not engage any Subcontractor to which the Purchaser has objected in writing prior to the end of the notice period. The absence of a written objection by the Purchaser during the above specified period should constitute formal acceptance of the proposed Subcontractor. Except to the extent that it permits the deemed approval of the Purchaser of Subcontractors not listed in the Contract Agreement, nothing in this Clause, however, should limit the rights and obligations of either the Purchaser or Supplier as they are specified in GCC Clauses 20.1 and 20.2, or in Appendix 3 of the Contract Agreement.

21. Design and Engineering

21.1 Technical Specifications and Drawings

21.1.1 The Supplier should execute the basic and detailed design and the implementation activities necessary for successful installation of the System in compliance with the provisions of the Contract or, where not so specified, in accordance with good industry practice.

The Supplier should be responsible for any discrepancies, errors or omissions in the specifications, drawings, and other technical documents that it has prepared, whether such specifications, drawings, and other documents have been approved by the Project Manager or not, provided that such discrepancies, errors, or omissions are not because of inaccurate information furnished in writing to the Supplier by or on behalf of the Purchaser.

21.1.2 The Supplier should be entitled to disclaim responsibility for any design, data, drawing, specification, or other document, or any modification of such design, drawings, specification, or other documents provided or designated by or on behalf of the Purchaser, by giving a notice of such disclaimer to the Project Manager.

21.2 Codes and Standards

Wherever references are made in the Contract to codes and standards in accordance with which the Contract should be executed, the edition or the revised version of such codes and standards current at the date twenty-eight (28) days prior to date of bid submission should apply. During Contract execution, any changes in such codes and standards should

be applied after approval by the Purchaser and should be treated in accordance with GCC Clause 39.3.

21.3 Approval/Review of Controlling Technical Documents by the Project Manager

21.3.1 **Unless otherwise specified in the SCC**, there will NO Controlling Technical Documents required. However, **if the SCC specifies** Controlling Technical Documents, the Supplier should prepare and furnish such documents for the Project Manager's approval or review.

Any part of the System covered by or related to the documents to be approved by the Project Manager should be executed only after the Project Manager's approval of these documents.

GCC Clauses 21.3.2 through 21.3.7 should apply to those documents requiring the Project Manager's approval, but not to those furnished to the Project Manager for its review only.

21.3.2 Within fourteen (14) days after receipt by the Project Manager of any document requiring the Project Manager's approval in accordance with GCC Clause 21.3.1, the Project Manager should either return one copy of the document to the Supplier with its approval endorsed on the document or should notify the Supplier in writing of its disapproval of the document and the reasons for disapproval and the modifications that the Project Manager proposes. If the Project Manager fails to take such action within the fourteen (14) days, then the document should be deemed to have been approved by the Project Manager.

21.3.3 The Project Manager should not disapprove any document except on the grounds that the document does not comply with some specified provision of the Contract or that it is contrary to good industry practice.

21.3.4 If the Project Manager disapproves the document, the Supplier should modify the document and resubmit it for the Project Manager's approval in accordance with GCC Clause 21.3.2. If the Project Manager approves the document subject to modification(s), the Supplier should make the required modification(s), and the document should then be deemed to have been approved, subject to GCC Clause 21.3.5. The procedure set out in GCC Clauses 21.3.2 through 21.3.4 should be repeated, as appropriate, until the

Project Manager approves such documents.

21.3.5 If any dispute occurs between the Purchaser and the Supplier in connection with or arising out of the disapproval by the Project Manager of any document and/or any modification(s) to a document that cannot be settled between the parties within a reasonable period, then, in case the Contract Agreement includes and names an Adjudicator, such dispute may be referred to the Adjudicator for determination in accordance with GCC Clause 43.1 (Adjudicator). If such dispute is referred to an Adjudicator, the Project Manager should give instructions as to whether and if so, how, performance of the Contract is to proceed. The Supplier should proceed with the Contract in accordance with the Project Manager's instructions, provided that if the Adjudicator upholds the Supplier's view on the dispute and if the Purchaser has not given notice under GCC Clause 43.1.2, then the Supplier should be reimbursed by the Purchaser for any additional costs incurred by reason of such instructions and should be relieved of such responsibility or liability in connection with the dispute and the execution of the instructions as the Adjudicator should decide, and the Time for Achieving Operational Acceptance should be extended accordingly.

21.3.6 The Project Manager's approval, with or without modification of the document furnished by the Supplier, should not relieve the Supplier of any responsibility or liability imposed upon it by any provisions of the Contract except to the extent that any subsequent failure results from modifications required by the Project Manager or inaccurate information furnished in writing to the Supplier by or on behalf of the Purchaser.

21.3.7 The Supplier should not depart from any approved document unless the Supplier has first submitted to the Project Manager an amended document and obtained the Project Manager's approval of the document, pursuant to the provisions of this GCC Clause 21.3. If the Project Manager requests any change in any already approved document and/or in any document based on such an approved document, the provisions of GCC Clause 39 (Changes to the System) should apply to such request.

22. Procurement, Delivery, and

22.1 Subject to related Purchaser's responsibilities pursuant to GCC Clauses 10 and 14, the Supplier should manufacture or

Transport

procure and transport all the Information Technologies, Materials, and other Goods in an expeditious and orderly manner to the Project Site.

22.2 Delivery of the Information Technologies, Materials, and other Goods should be made by the Supplier in accordance with the Technical Requirements.

22.3 Early or partial deliveries require the explicit written consent of the Purchaser, which consent should not be unreasonably withheld.

22.4 Transportation

22.4.1 The Supplier should provide such packing of the Goods as is required to prevent their damage or deterioration during shipment. The packing, marking, and documentation within and outside the packages should comply strictly with the Purchaser's instructions to the Supplier.

22.4.2 The Supplier will bear responsibility for and cost of transport to the Project Sites in accordance with the terms and conditions used in the specification of prices in the Price Schedules, including the terms and conditions of the associated Incoterms.

22.4.3 **Unless otherwise specified in the SCC**, the Supplier should be free to use transportation through carriers registered in any eligible country and to obtain insurance from any eligible source country.

22.5 **Unless otherwise specified in the SCC**, the Supplier will provide the Purchaser with shipping and other documents, as specified below:

22.5.1 For Goods supplied from outside the Purchaser's Country:

Upon shipment, the Supplier should notify the Purchaser and the insurance company contracted by the Supplier to provide cargo insurance by telex, cable, facsimile, electronic mail, or EDI with the full details of the shipment. The Supplier should promptly send the following documents to the Purchaser by mail or courier, as appropriate, with a copy to the cargo insurance company:

- (a) two copies of the Supplier's invoice showing the description of the Goods, quantity, unit price, and total amount;

- (b) usual transportation documents;
- (c) insurance certificate;
- (d) certificate(s) of origin; and
- (e) estimated time and point of arrival in the Purchaser's Country and at the site.

22.5.2 For Goods supplied locally (i.e., from within the Purchaser's country):

Upon shipment, the Supplier should notify the Purchaser by telex, cable, facsimile, electronic mail, or EDI with the full details of the shipment. The Supplier should promptly send the following documents to the Purchaser by mail or courier, as appropriate:

- (a) two copies of the Supplier's invoice showing the Goods' description, quantity, unit price, and total amount;
- (b) delivery note, railway receipt, or truck receipt;
- (c) certificate of insurance;
- (d) certificate(s) of origin; and
- (e) estimated time of arrival at the site.

22.6 Customs Clearance

- (a) The Purchaser will bear responsibility for, and cost of, customs clearance into the Purchaser's country in accordance the particular Incoterm(s) used for Goods supplied from outside the Purchaser's country in the Price Schedules referred to by Article 2 of the Contract Agreement.
- (b) At the request of the Purchaser, the Supplier will make available a representative or agent during the process of customs clearance in the Purchaser's country for goods supplied from outside the Purchaser's country. In the event of delays in customs clearance that are not the fault of the Supplier:
 - (i) the Supplier should be entitled to an extension in the Time for Achieving Operational Acceptance, pursuant to GCC Clause 40;
 - (ii) the Contract Price should be adjusted to compensate the Supplier for any additional storage charges that the Supplier may incur as a

result of the delay.

23. Product Upgrades

- 23.1 At any point during performance of the Contract, should technological advances be introduced by the Supplier for Information Technologies originally offered by the Supplier in its bid and still to be delivered, the Supplier should be obligated to offer to the Purchaser the latest versions of the available Information Technologies having equal or better performance or functionality at the same or lesser unit prices, pursuant to GCC Clause 39 (Changes to the System).
- 23.2 At any point during performance of the Contract, for Information Technologies still to be delivered, the Supplier will also pass on to the Purchaser any cost reductions and additional and/or improved support and facilities that it offers to other clients of the Supplier in the Purchaser's Country, pursuant to GCC Clause 39 (Changes to the System).
- 23.3 During performance of the Contract, the Supplier should offer to the Purchaser all new versions, releases, and updates of Standard Software, as well as related documentation and technical support services, within thirty (30) days of their availability from the Supplier to other clients of the Supplier in the Purchaser's Country, and no later than twelve (12) months after they are released in the country of origin. In no case will the prices for these Software exceed those quoted by the Supplier in the Recurrent Costs tables in its bid.
- 23.4 **Unless otherwise specified in the SCC**, during the Warranty Period, the Supplier will provide at no additional cost to the Purchaser all new versions, releases, and updates for all Standard Software that are used in the System, within thirty (30) days of their availability from the Supplier to other clients of the Supplier in the Purchaser's country, and no later than twelve (12) months after they are released in the country of origin of the Software.
- 23.5 The Purchaser should introduce all new versions, releases or updates of the Software within eighteen (18) months of receipt of a production-ready copy of the new version, release, or update, provided that the new version, release, or update does not adversely affect System operation or performance or require extensive reworking of the System. In cases where the new version, release, or update adversely affects System operation or performance, or requires extensive reworking of the System, the Supplier should continue to support and maintain the version or release previously in operation for as long as necessary to allow introduction of the new version, release, or update. In no case should the Supplier stop supporting or maintaining a

version or release of the Software less than twenty four (24) months after the Purchaser receives a production-ready copy of a subsequent version, release, or update. The Purchaser should use all reasonable endeavors to implement any new version, release, or update as soon as practicable, subject to the twenty-four-month-long stop date.

**24. Implementation,
Installation, and
Other Services**

24.1 The Supplier should provide all Services specified in the Contract and Agreed Project Plan in accordance with the highest standards of professional competence and integrity.

24.2 Prices charged by the Supplier for Services, if not included in the Contract, should be agreed upon in advance by the parties (including, but not restricted to, any prices submitted by the Supplier in the Recurrent Cost Schedules of its Bid) and should not exceed the prevailing rates charged by the Supplier to other purchasers in the Purchaser's Country for similar services.

**25. Inspections and
Tests**

25.1 The Purchaser or its representative should have the right to inspect and/or test any components of the System, as specified in the Technical Requirements, to confirm their good working order and/or conformity to the Contract at the point of delivery and/or at the Project Site.

25.2 The Purchaser or its representative should be entitled to attend any such inspections and/or tests of the components, provided that the Purchaser should bear all costs and expenses incurred in connection with such attendance, including but not limited to all inspection agent fees, travel, and related expenses.

25.3 Should the inspected or tested components fail to conform to the Contract, the Purchaser may reject the component(s), and the Supplier should either replace the rejected component(s), or make alterations as necessary so that it meets the Contract requirements free of cost to the Purchaser.

25.4 The Project Manager may require the Supplier to carry out any inspection and/or test not specified in the Contract, provided that the Supplier's reasonable costs and expenses incurred in the carrying out of such inspection and/or test should be added to the Contract Price. Further, if such inspection and/or test impedes the progress of work on the System and/or the Supplier's performance of its other obligations under the Contract, due allowance will be made in respect of the Time for Achieving Operational Acceptance and the other obligations so affected.

25.5 If any dispute should arise between the parties in connection with or caused by an inspection and/or with regard to any component to be incorporated in the System that cannot be

settled amicably between the parties within a reasonable period of time, either party may invoke the process pursuant to GCC Clause 43 (Settlement of Disputes), starting with referral of the matter to the Adjudicator in case an Adjudicator is included and named in the Contract Agreement.

26. Installation of the System

26.1 As soon as the System, or any Subsystem, has, in the opinion of the Supplier, been delivered, Pre-commissioned, and made ready for Commissioning and Operational Acceptance Testing in accordance with the Technical Requirements, the SCC and the Agreed Project Plan, the Supplier should so notify the Purchaser in writing.

26.2 The Project Manager should, within fourteen (14) days after receipt of the Supplier's notice under GCC Clause 26.1, either issue an Installation Certificate in the form specified in the Sample Contractual Forms Section in the Bidding Documents, stating that the System, or major component or Subsystem (if Acceptance by major component or Subsystem is specified pursuant to the SCC for GCC Clause 27.2.1), has achieved Installation by the date of the Supplier's notice under GCC Clause 26.1, or notify the Supplier in writing of any defects and/or deficiencies, including, but not limited to, defects or deficiencies in the interoperability or integration of the various components and/or Subsystems making up the System. The Supplier should use all reasonable endeavors to promptly remedy any defect and/or deficiencies that the Project Manager has notified the Supplier of. The Supplier should then promptly carry out retesting of the System or Subsystem and, when in the Supplier's opinion the System or Subsystem is ready for Commissioning and Operational Acceptance Testing, notify the Purchaser in writing, in accordance with GCC Clause 26.1. The procedure set out in this GCC Clause 26.2 should be repeated, as necessary, until an Installation Certificate is issued.

26.3 If the Project Manager fails to issue the Installation Certificate and fails to inform the Supplier of any defects and/or deficiencies within fourteen (14) days after receipt of the Supplier's notice under GCC Clause 26.1, or if the Purchaser puts the System or a Subsystem into production operation, then the System (or Subsystem) should be deemed to have achieved successful Installation as of the date of the Supplier's notice or repeated notice, or when the Purchaser put the System into production operation, as the case may be.

27. Commissioning and Operational

27.1 Commissioning

27.1.1 Commissioning of the System (or Subsystem if

Acceptance

specified pursuant to the SCC for GCC Clause 27.2.1) should be commenced by the Supplier:

- (a) immediately after the Installation Certificate is issued by the Project Manager, pursuant to GCC Clause 26.2; or
- (b) as otherwise specified in the Technical Requirement or the Agreed Project Plan; or
- (c) immediately after Installation is deemed to have occurred, under GCC Clause 26.3.

27.1.2 The Purchaser should supply the operating and technical personnel and all materials and information reasonably required to enable the Supplier to carry out its obligations with respect to Commissioning.

Production use of the System or Subsystem(s) should not commence prior to the start of formal Operational Acceptance Testing.

27.2 Operational Acceptance Tests

27.2.1 The Operational Acceptance Tests (and repeats of such tests) should be the primary responsibility of the Purchaser (in accordance with GCC Clause 10.9), but should be conducted with the full cooperation of the Supplier during Commissioning of the System (or major components or Subsystem[s]), to ascertain whether the System (or major component or Subsystem[s]) conforms to the Technical Requirements and meets the standard of performance quoted in the Supplier's bid, including, but not restricted to, the functional and technical performance requirements. **Unless otherwise specified in the SCC**, the Operational Acceptance Tests during Commissioning will be conducted as specified in the Technical Requirements and/or the Agreed Project Plan.

At the Purchaser's discretion, Operational Acceptance Tests may also be performed on replacement Goods, upgrades and new version releases, and Goods that are added or field-modified after Operational Acceptance of the System.

27.2.2 If for reasons attributable to the Purchaser, the Operational Acceptance Test of the System (or Subsystem[s] or major components, pursuant to the SCC for GCC Clause 27.2.1) cannot be successfully completed within ninety (90) days from the date of

Installation or any other period agreed upon in writing by the Purchaser and the Supplier, the Supplier should be deemed to have fulfilled its obligations with respect to the technical and functional aspects of the Technical Specifications, SCC and/or the Agreed Project Plan, and GCC Clause 28.2 and 28.3 should not apply.

27.3 Operational Acceptance

27.3.1 Subject to GCC Clause 27.4 (Partial Acceptance) below, Operational Acceptance should occur in respect of the System, when

- (a) the Operational Acceptance Tests, as specified in the Technical Requirements, and/or SCC and/or the Agreed Project Plan have been successfully completed; or
- (b) the Operational Acceptance Tests have not been successfully completed or have not been carried out for reasons that are attributable to the Purchaser within the period from the date of Installation or any other agreed-upon period as specified in GCC Clause 27.2.2 above; or
- (c) the Purchaser has put the System into production or use for sixty (60) consecutive days. If the System is put into production or use in this manner, the Supplier should notify the Purchaser and document such use.

27.3.2 At any time after any of the events set out in GCC Clause 27.3.1 have occurred, the Supplier may give a notice to the Project Manager requesting the issue of an Operational Acceptance Certificate.

27.3.3 After consultation with the Purchaser, and within fourteen (14) days after receipt of the Supplier's notice, the Project Manager should:

- (a) issue an Operational Acceptance Certificate; or
- (b) notify the Supplier in writing of any defect or deficiencies or other reason for the failure of the Operational Acceptance Tests; or
- (c) issue the Operational Acceptance Certificate, if the situation covered by GCC Clause 27.3.1 (b) arises.

27.3.4 The Supplier should use all reasonable endeavors to promptly remedy any defect and/or deficiencies and/or

other reasons for the failure of the Operational Acceptance Test that the Project Manager has notified the Supplier of. Once such remedies have been made by the Supplier, the Supplier should notify the Purchaser, and the Purchaser, with the full cooperation of the Supplier, should use all reasonable endeavors to promptly carry out retesting of the System or Subsystem. Upon the successful conclusion of the Operational Acceptance Tests, the Supplier should notify the Purchaser of its request for Operational Acceptance Certification, in accordance with GCC Clause 27.3.3. The Purchaser should then issue to the Supplier the Operational Acceptance Certification in accordance with GCC Clause 27.3.3 (a), or should notify the Supplier of further defects, deficiencies, or other reasons for the failure of the Operational Acceptance Test. The procedure set out in this GCC Clause 27.3.4 should be repeated, as necessary, until an Operational Acceptance Certificate is issued.

27.3.5 If the System or Subsystem fails to pass the Operational Acceptance Test(s) in accordance with GCC Clause 27.2, then either:

(a) the Purchaser may consider terminating the Contract, pursuant to GCC Clause 41.2.2;

or

(b) if the failure to achieve Operational Acceptance within the specified time period is a result of the failure of the Purchaser to fulfill its obligations under the Contract, then the Supplier should be deemed to have fulfilled its obligations with respect to the relevant technical and functional aspects of the Contract, and GCC Clauses 30.2 and 30.3 should not apply.

27.3.6 If within fourteen (14) days after receipt of the Supplier's notice the Project Manager fails to issue the Operational Acceptance Certificate or fails to inform the Supplier in writing of the justifiable reasons why the Project Manager has not issued the Operational Acceptance Certificate, the System or Subsystem should be deemed to have been accepted as of the date of the Supplier's said notice.

27.4 Partial Acceptance

27.4.1 If so specified in the SCC for GCC Clause 27.2.1, Installation and Commissioning should be carried out

individually for each identified major component or Subsystem(s) of the System. In this event, the provisions in the Contract relating to Installation and Commissioning, including the Operational Acceptance Test, should apply to each such major component or Subsystem individually, and Operational Acceptance Certificate(s) should be issued accordingly for each such major component or Subsystem of the System, subject to the limitations contained in GCC Clause 27.4.2.

27.4.2 The issuance of Operational Acceptance Certificates for individual major components or Subsystems pursuant to GCC Clause 27.4.1 should not relieve the Supplier of its obligation to obtain an Operational Acceptance Certificate for the System as an integrated whole (if so specified in the SCC for GCC Clauses 12.1 and 27.2.1) once all major components and Subsystems have been supplied, installed, tested, and commissioned.

27.4.3 In the case of minor components for the System that by their nature do not require Commissioning or an Operational Acceptance Test (e.g., minor fittings, furnishings or site works, etc.), the Project Manager should issue an Operational Acceptance Certificate within fourteen (14) days after the fittings and/or furnishings have been delivered and/or installed or the site works have been completed. The Supplier should, however, use all reasonable endeavors to promptly remedy any defects or deficiencies in such minor components detected by the Purchaser or Supplier.

F. GUARANTEES AND LIABILITIES

28. Operational Acceptance Time Guarantee

28.1 The Supplier guarantees that it should complete the supply, Installation, Commissioning, and achieve Operational Acceptance of the System (or Subsystems, pursuant to the SCC for GCC Clause 27.2.1) within the time periods specified in the Implementation Schedule and/or the Agreed Project Plan pursuant to GCC Clause 8.2, or within such extended time to which the Supplier should be entitled under GCC Clause 40 (Extension of Time for Achieving Operational Acceptance).

28.2 **Unless otherwise specified in the SCC**, if the Supplier fails to supply, install, commission, and achieve Operational Acceptance of the System (or Subsystems pursuant to the SCC for GCC Clause 27.2.1) within the time for achieving Operational Acceptance specified in the Implementation Schedule or the Agreed Project Plan, or any extension of the time for achieving Operational Acceptance previously granted

under GCC Clause 40 (Extension of Time for Achieving Operational Acceptance), the Supplier should pay to the Purchaser liquidated damages at the rate of one half of one percent per week as a percentage of the Contract Price (exclusive of Recurrent Costs if any), or the relevant part of the Contract Price if a Subsystem has not achieved Operational Acceptance. The aggregate amount of such liquidated damages should in no event exceed the amount of ten (10) percent of the Contract Price (exclusive of Recurrent Costs if any). Once the Maximum is reached, the Purchaser may consider termination of the Contract, pursuant to GCC Clause 41.2.2.

28.3 **Unless otherwise specified in the SCC**, liquidated damages payable under GCC Clause 28.2 should apply only to the failure to achieve Operational Acceptance of the System (and Subsystems) as specified in the Implementation Schedule and/or Agreed Project Plan. This Clause 28.3 should not limit, however, any other rights or remedies the Purchaser may have under the Contract for other delays.

28.4 If liquidated damages are claimed by the Purchaser for the System (or Subsystem), the Supplier should have no further liability whatsoever to the Purchaser in respect to the Operational Acceptance time guarantee for the System (or Subsystem). However, the payment of liquidated damages should not in any way relieve the Supplier from any of its obligations to complete the System or from any other of its obligations and liabilities under the Contract.

29. Defect Liability

29.1 The Supplier warrants that the System, including all Information Technologies, Materials, and other Goods supplied and Services provided, should be free from defects in the design, engineering, Materials, and workmanship that prevent the System and/or any of its components from fulfilling the Technical Requirements or that limit in a material fashion the performance, reliability, or extensibility of the System and/or Subsystems. **Unless otherwise specified in the SCC**, there will be NO exceptions and/or limitations to this warranty with respect to Software (or categories of Software). Commercial warranty provisions of products supplied under the Contract should apply to the extent that they do not conflict with the provisions of this Contract.

29.2 The Supplier also warrants that the Information Technologies, Materials, and other Goods supplied under the Contract are new, unused, and incorporate all recent improvements in design that materially affect the System's or Subsystem's ability to fulfill the Technical Requirements.

29.3 **Unless otherwise specified in the SCC**, the Supplier

warrants that: (i) all Goods components to be incorporated into the System form part of the Supplier's and/or Subcontractor's current product lines, and (ii) they have been previously released to the market.

- 29.4 **Unless otherwise specified in the SCC**, the Warranty Period should commence from the date of Operational Acceptance of the System (or of any major component or Subsystem for which separate Operational Acceptance is provided for in the Contract) and should extend for thirty-six (36) months.
- 29.5 If during the Warranty Period any defect as described in GCC Clause 29.1 should be found in the design, engineering, Materials, and workmanship of the Information Technologies and other Goods supplied or of the Services provided by the Supplier, the Supplier should promptly, in consultation and agreement with the Purchaser regarding appropriate remedying of the defects, and at its sole cost, repair, replace, or otherwise make good (as the Supplier should, at its discretion, determine) such defect as well as any damage to the System caused by such defect. Any defective Information Technologies or other Goods that have been replaced by the Supplier should remain the property of the Supplier.
- 29.6 The Supplier should not be responsible for the repair, replacement, or making good of any defect, or of any damage to the System arising out of or resulting from any of the following causes:
- (a) improper operation or maintenance of the System by the Purchaser;
 - (b) normal wear and tear;
 - (c) use of the System with items not supplied by the Supplier, unless otherwise identified in the Technical Requirements, or approved by the Supplier; or
 - (d) modifications made to the System by the Purchaser, or a third party, not approved by the Supplier.
- 29.7 The Supplier's obligations under this GCC Clause 29 should not apply to:
- (a) any materials that are normally consumed in operation or have a normal life shorter than the Warranty Period; or
 - (b) any designs, specifications, or other data designed, supplied, or specified by or on behalf of the Purchaser or any matters for which the Supplier has disclaimed

responsibility, in accordance with GCC Clause 21.1.2.

29.8 The Purchaser should give the Supplier a notice promptly following the discovery of such defect, stating the nature of any such defect together with all available evidence. The Purchaser should afford all reasonable opportunity for the Supplier to inspect any such defect. The Purchaser should afford the Supplier all necessary access to the System and the site to enable the Supplier to perform its obligations under this GCC Clause 29.

29.9 The Supplier may, with the consent of the Purchaser, remove from the site any Information Technologies and other Goods that are defective, if the nature of the defect, and/or any damage to the System caused by the defect, is such that repairs cannot be expeditiously carried out at the site. If the repair, replacement, or making good is of such a character that it may affect the efficiency of the System, the Purchaser may give the Supplier notice requiring that tests of the defective part be made by the Supplier immediately upon completion of such remedial work, whereupon the Supplier should carry out such tests.

If such part fails the tests, the Supplier should carry out further repair, replacement, or making good (as the case may be) until that part of the System passes such tests. The tests should be agreed upon by the Purchaser and the Supplier.

29.10 **Unless otherwise specified in the SCC**, the response times and repair/replacement times for Warranty Defect Repair are specified in the Technical Requirements. Nevertheless, if the Supplier fails to commence the work necessary to remedy such defect or any damage to the System caused by such defect within two weeks the Purchaser may, following notice to the Supplier, proceed to do such work or contract a third party (or parties) to do such work, and the reasonable costs incurred by the Purchaser in connection with such work should be paid to the Purchaser by the Supplier or may be deducted by the Purchaser from any monies due the Supplier or claimed under the Performance Security.

29.11 If the System or Subsystem cannot be used by reason of such defect and/or making good of such defect, the Warranty Period for the System should be extended by a period equal to the period during which the System or Subsystem could not be used by the Purchaser because of such defect and/or making good of such defect.

29.12 Items substituted for defective parts of the System during the Warranty Period should be covered by the Defect

Liability Warranty for the remainder of the Warranty Period applicable for the part replaced or three (3) months, whichever is greater. For reasons of information security, the Purchaser may choose to retain physical possession of any replaced defective information storage devices.

29.13 At the request of the Purchaser and without prejudice to any other rights and remedies that the Purchaser may have against the Supplier under the Contract, the Supplier will offer all possible assistance to the Purchaser to seek warranty services or remedial action from any subcontracted third-party producers or licensor of Goods included in the System, including without limitation assignment or transfer in favor of the Purchaser of the benefit of any warranties given by such producers or licensors to the Supplier.

30. Functional Guarantees

30.1 The Supplier guarantees that, once the Operational Acceptance Certificate(s) has been issued, the System represents a complete, integrated solution to the Purchaser's requirements set forth in the Technical Requirements and it conforms to all other aspects of the Contract. The Supplier acknowledges that GCC Clause 27 regarding Commissioning and Operational Acceptance governs how technical conformance of the System to the Contract requirements will be determined.

30.2 If, for reasons attributable to the Supplier, the System does not conform to the Technical Requirements or does not conform to all other aspects of the Contract, the Supplier should at its cost and expense make such changes, modifications, and/or additions to the System as may be necessary to conform to the Technical Requirements and meet all functional and performance standards. The Supplier should notify the Purchaser upon completion of the necessary changes, modifications, and/or additions and should request the Purchaser to repeat the Operational Acceptance Tests until the System achieves Operational Acceptance.

30.3 If the System (or Subsystem[s]) fails to achieve Operational Acceptance, the Purchaser may consider termination of the Contract, pursuant to GCC Clause 41.2.2, and forfeiture of the Supplier's Performance Security in accordance with GCC Clause 13.3 in compensation for the extra costs and delays likely to result from this failure.

31. Intellectual Property Rights Warranty

31.1 The Supplier hereby represents and warrants that:

- (a) the System as supplied, installed, tested, and accepted;
- (b) use of the System in accordance with the Contract; and

- (c) copying of the Software and Materials provided to the Purchaser in accordance with the Contract

do not and will not infringe any Intellectual Property Rights held by any third party and that it has all necessary rights or at its sole expense should have secured in writing all transfers of rights and other consents necessary to make the assignments, licenses, and other transfers of Intellectual Property Rights and the warranties set forth in the Contract, and for the Purchaser to own or exercise all Intellectual Property Rights as provided in the Contract. Without limitation, the Supplier should secure all necessary written agreements, consents, and transfers of rights from its employees and other persons or entities whose services are used for development of the System.

32. Intellectual Property Rights Indemnity

32.1 The Supplier should indemnify and hold harmless the Purchaser and its employees and officers from and against any and all losses, liabilities, and costs (including losses, liabilities, and costs incurred in defending a claim alleging such a liability), that the Purchaser or its employees or officers may suffer as a result of any infringement or alleged infringement of any Intellectual Property Rights by reason of:

- (a) installation of the System by the Supplier or the use of the System, including the Materials, in the country where the site is located;
- (b) copying of the Software and Materials provided the Supplier in accordance with the Agreement; and
- (c) sale of the products produced by the System in any country, except to the extent that such losses, liabilities, and costs arise as a result of the Purchaser's breach of GCC Clause 32.2.

32.2 Such indemnity should not cover any use of the System, including the Materials, other than for the purpose indicated by or to be reasonably inferred from the Contract, any infringement resulting from the use of the System, or any products of the System produced thereby in association or combination with any other goods or services not supplied by the Supplier, where the infringement arises because of such association or combination and not because of use of the System in its own right.

32.3 Such indemnities should also not apply if any claim of infringement:

- (a) is asserted by a parent, subsidiary, or affiliate of the

Purchaser's organization;

- (b) is a direct result of a design mandated by the Purchaser's Technical Requirements and the possibility of such infringement was duly noted in the Supplier's Bid; or
- (c) results from the alteration of the System, including the Materials, by the Purchaser or any persons other than the Supplier or a person authorized by the Supplier.

32.4 If any proceedings are brought or any claim is made against the Purchaser arising out of the matters referred to in GCC Clause 32.1, the Purchaser should promptly give the Supplier notice of such proceedings or claims, and the Supplier may at its own expense and in the Purchaser's name conduct such proceedings or claim and any negotiations for the settlement of any such proceedings or claim.

If the Supplier fails to notify the Purchaser within twenty-eight (28) days after receipt of such notice that it intends to conduct any such proceedings or claim, then the Purchaser should be free to conduct the same on its own behalf. Unless the Supplier has so failed to notify the Purchaser within the twenty-eight (28) days, the Purchaser should make no admission that may be prejudicial to the defense of any such proceedings or claim. The Purchaser should, at the Supplier's request, afford all available assistance to the Supplier in conducting such proceedings or claim and should be reimbursed by the Supplier for all reasonable expenses incurred in so doing.

32.5 The Purchaser should indemnify and hold harmless the Supplier and its employees, officers, and Subcontractors from and against any and all losses, liabilities, and costs (including losses, liabilities, and costs incurred in defending a claim alleging such a liability) that the Supplier or its employees, officers, or Subcontractors may suffer as a result of any infringement or alleged infringement of any Intellectual Property Rights arising out of or in connection with any design, data, drawing, specification, or other documents or materials provided to the Supplier in connection with this Contract by the Purchaser or any persons (other than the Supplier) contracted by the Purchaser, except to the extent that such losses, liabilities, and costs arise as a result of the Supplier's breach of GCC Clause 32.8.

32.6 Such indemnity should not cover

- (a) any use of the design, data, drawing, specification, or other documents or materials, other than for the

purpose indicated by or to be reasonably inferred from the Contract;

- (b) any infringement resulting from the use of the design, data, drawing, specification, or other documents or materials, or any products produced thereby, in association or combination with any other Goods or Services not provided by the Purchaser or any other person contracted by the Purchaser, where the infringement arises because of such association or combination and not because of the use of the design, data, drawing, specification, or other documents or materials in its own right.

32.7 Such indemnities should also not apply:

- (a) if any claim of infringement is asserted by a parent, subsidiary, or affiliate of the Supplier's organization;
- (b) to the extent that any claim of infringement is caused by the alteration, by the Supplier, or any persons contracted by the Supplier, of the design, data, drawing, specification, or other documents or materials provided to the Supplier by the Purchaser or any persons contracted by the Purchaser.

32.8 If any proceedings are brought or any claim is made against the Supplier arising out of the matters referred to in GCC Clause 32.5, the Supplier should promptly give the Purchaser notice of such proceedings or claims, and the Purchaser may at its own expense and in the Supplier's name conduct such proceedings or claim and any negotiations for the settlement of any such proceedings or claim. If the Purchaser fails to notify the Supplier within twenty-eight (28) days after receipt of such notice that it intends to conduct any such proceedings or claim, then the Supplier should be free to conduct the same on its own behalf. Unless the Purchaser has so failed to notify the Supplier within the twenty-eight (28) days, the Supplier should make no admission that may be prejudicial to the defense of any such proceedings or claim. The Supplier should, at the Purchaser's request, afford all available assistance to the Purchaser in conducting such proceedings or claim and should be reimbursed by the Purchaser for all reasonable expenses incurred in so doing.

33. Limitation of Liability

33.1 Provided the following does not exclude or limit any liabilities of either party in ways not permitted by applicable law:

- (a) the Supplier should not be liable to the Purchaser, whether in contract, tort, or otherwise, for any indirect or consequential loss or damage, loss of use, loss of

production, or loss of profits or interest costs, provided that this exclusion should not apply to any obligation of the Supplier to pay liquidated damages to the Purchaser; and

- (b) the aggregate liability of the Supplier to the Purchaser, whether under the Contract, in tort or otherwise, should not exceed the total Contract Price, provided that this limitation should not apply to any obligation of the Supplier to indemnify the Purchaser with respect to intellectual property rights infringement.

G. RISK DISTRIBUTION

34. Transfer of Ownership

- 34.1 With the exception of Software and Materials, the ownership of the Information Technologies and other Goods should be transferred to the Purchaser at the time of Delivery or otherwise under terms that may be agreed upon and specified in the Contract Agreement.
- 34.2 Ownership and the terms of usage of the Software and Materials supplied under the Contract should be governed by GCC Clause 15 (Copyright) and any elaboration in the Technical Requirements.
- 34.3 Ownership of the Supplier's Equipment used by the Supplier and its Subcontractors in connection with the Contract should remain with the Supplier or its Subcontractors.

35. Care of the System

- 35.1 The Purchaser should become responsible for the care and custody of the System or Subsystems upon their Delivery. The Purchaser should make good at its own cost any loss or damage that may occur to the System or Subsystems from any cause from the date of Delivery until the date of Operational Acceptance of the System or Subsystems, pursuant to GCC Clause 27 (Commissioning and Operational Acceptance), excepting such loss or damage arising from acts or omissions of the Supplier, its employees, or subcontractors.
- 35.2 If any loss or damage occurs to the System or any part of the System by reason of:
 - (a) (insofar as they relate to the country where the Project Site is located) nuclear reaction, nuclear radiation, radioactive contamination, a pressure wave caused by aircraft or other aerial objects, or any other occurrences that an experienced contractor could not reasonably foresee, or if reasonably foreseeable could not reasonably make provision for or insure against, insofar

as such risks are not normally insurable on the insurance market and are mentioned in the general exclusions of the policy of insurance taken out under GCC Clause 37;

- (b) any use not in accordance with the Contract, by the Purchaser or any third party;
- (c) any use of or reliance upon any design, data, or specification provided or designated by or on behalf of the Purchaser, or any such matter for which the Supplier has disclaimed responsibility in accordance with GCC Clause 21.1.2,

the Purchaser should pay to the Supplier all sums payable in respect of the System or Subsystems that have achieved Operational Acceptance, notwithstanding that the same be lost, destroyed, or damaged. If the Purchaser requests the Supplier in writing to make good any loss or damage to the System thereby occasioned, the Supplier should make good the same at the cost of the Purchaser in accordance with GCC Clause 39. If the Purchaser does not request the Supplier in writing to make good any loss or damage to the System thereby occasioned, the Purchaser should either request a change in accordance with GCC Clause 39, excluding the performance of that part of the System thereby lost, destroyed, or damaged, or, where the loss or damage affects a substantial part of the System, the Purchaser should terminate the Contract pursuant to GCC Clause 41.1.

- 35.3 The Purchaser should be liable for any loss of or damage to any Supplier's Equipment which the Purchaser has authorized to locate within the Purchaser's premises for use in fulfillment of Supplier's obligations under the Contract, except where such loss or damage arises from acts or omissions of the Supplier, its employees, or subcontractors.

**36. Loss of or
Damage to
Property;
Accident or
Injury to
Workers;
Indemnification**

- 36.1 The Supplier and each and every Subcontractor should abide by the job safety, insurance, customs, and immigration measures prevalent and laws in force in the Purchaser's Country.
- 36.2 Subject to GCC Clause 36.3, the Supplier should indemnify and hold harmless the Purchaser and its employees and officers from and against any and all losses, liabilities and costs (including losses, liabilities, and costs incurred in defending a claim alleging such a liability) that the Purchaser or its employees or officers may suffer as a result of the death or injury of any person or loss of or damage to any property (other than the System, whether accepted or not) arising in connection with the supply, installation, testing, and Commissioning of the System and by reason of the negligence of the Supplier or its Subcontractors, or their employees, officers or agents, except any injury, death, or property damage caused by the negligence of the Purchaser, its contractors, employees, officers, or agents.
- 36.3 If any proceedings are brought or any claim is made against the Purchaser that might subject the Supplier to liability under GCC Clause 36.2, the Purchaser should promptly give the Supplier notice of such proceedings or claims, and the Supplier may at its own expense and in the Purchaser's name conduct such proceedings or claim and any negotiations for the settlement of any such proceedings or claim. If the Supplier fails to notify the Purchaser within twenty-eight (28) days after receipt of such notice that it intends to conduct any such proceedings or claim, then the Purchaser should be free to conduct the same on its own behalf. Unless the Supplier has so failed to notify the Purchaser within the twenty-eight (28) day period, the Purchaser should make no admission that may be prejudicial to the defense of any such proceedings or claim. The Purchaser should, at the Supplier's request, afford all available assistance to the Supplier in conducting such proceedings or claim and should be reimbursed by the Supplier for all reasonable expenses incurred in so doing.
- 36.4 The Purchaser should indemnify and hold harmless the Supplier and its employees, officers, and Subcontractors from any and all losses, liabilities, and costs (including losses, liabilities, and costs incurred in defending a claim alleging such a liability) that the Supplier or its employees, officers, or Subcontractors may suffer as a result of the death or personal injury of any person or loss of or damage to property of the Purchaser, other than the System not yet achieving Operational Acceptance, that is caused by fire, explosion, or any other perils, in excess of the amount recoverable from insurances procured under GCC Clause 37

(Insurances), provided that such fire, explosion, or other perils were not caused by any act or failure of the Supplier.

36.5 If any proceedings are brought or any claim is made against the Supplier that might subject the Purchaser to liability under GCC Clause 36.4, the Supplier should promptly give the Purchaser notice of such proceedings or claims, and the Purchaser may at its own expense and in the Supplier's name conduct such proceedings or claim and any negotiations for the settlement of any such proceedings or claim. If the Purchaser fails to notify the Supplier within twenty-eight (28) days after receipt of such notice that it intends to conduct any such proceedings or claim, then the Supplier should be free to conduct the same on its own behalf. Unless the Purchaser has so failed to notify the Supplier within the twenty-eight (28) days, the Supplier should make no admission that may be prejudicial to the defense of any such proceedings or claim. The Supplier should, at the Purchaser's request, afford all available assistance to the Purchaser in conducting such proceedings or claim and should be reimbursed by the Purchaser for all reasonable expenses incurred in so doing.

36.6 The party entitled to the benefit of an indemnity under this GCC Clause 36 should take all reasonable measures to mitigate any loss or damage that has occurred. If the party fails to take such measures, the other party's liabilities should be correspondingly reduced.

37. Insurances

37.1 The Supplier should at its expense take out and maintain in effect, or cause to be taken out and maintained in effect, during the performance of the Contract, the insurance set forth below. The identity of the insurers and the form of the policies should be subject to the approval of the Purchaser, who should not unreasonably withhold such approval.

(a) Cargo Insurance During Transport

as applicable, 110 percent of the price of the Information Technologies and other Goods in a freely convertible currency, covering the Goods from physical loss or damage during shipment through receipt at the Project Site.

(b) Installation "All Risks" Insurance

as applicable, 110 percent of the price of the Information Technologies and other Goods covering the Goods at the site from all risks of physical loss or damage (excluding only perils commonly excluded under "all risks" insurance policies of this type by reputable insurers) occurring prior to Operational

Acceptance of the System.

(c) Third-Party Liability Insurance

On terms as **specified in the SCC**, covering bodily injury or death suffered by third parties (including the Purchaser's personnel) and loss of or damage to property (including the Purchaser's property and any Subsystems that have been accepted by the Purchaser) occurring in connection with the supply and installation of the Information System.

(d) Automobile Liability Insurance

In accordance with the statutory requirements prevailing in the Purchaser's Country, covering use of all vehicles used by the Supplier or its Subcontractors (whether or not owned by them) in connection with the execution of the Contract.

(e) Other Insurance (if any), as **specified in the SCC**.

37.2 The Purchaser should be named as co-insured under all insurance policies taken out by the Supplier pursuant to GCC Clause 37.1, except for the Third-Party Liability, and the Supplier's Subcontractors should be named as co-insured under all insurance policies taken out by the Supplier pursuant to GCC Clause 37.1 except for Cargo Insurance During Transport. All insurer's rights of subrogation against such co-insured for losses or claims arising out of the performance of the Contract should be waived under such policies.

37.3 The Supplier should deliver to the Purchaser certificates of insurance (or copies of the insurance policies) as evidence that the required policies are in full force and effect.

37.4 The Supplier should ensure that, where applicable, its Subcontractor(s) should take out and maintain in effect adequate insurance policies for their personnel and vehicles and for work executed by them under the Contract, unless such Subcontractors are covered by the policies taken out by the Supplier.

37.5 If the Supplier fails to take out and/or maintain in effect the insurance referred to in GCC Clause 37.1, the Purchaser may take out and maintain in effect any such insurance and may from time to time deduct from any amount due the Supplier under the Contract any premium that the Purchaser should have paid to the insurer or may otherwise recover such amount as a debt due from the Supplier.

37.6 Unless otherwise provided in the Contract, the Supplier

should prepare and conduct all and any claims made under the policies affected by it pursuant to this GCC Clause 37, and all monies payable by any insurers should be paid to the Supplier. The Purchaser should give to the Supplier all such reasonable assistance as may be required by the Supplier in connection with any claim under the relevant insurance policies. With respect to insurance claims in which the Purchaser's interest is involved, the Supplier should not give any release or make any compromise with the insurer without the prior written consent of the Purchaser. With respect to insurance claims in which the Supplier's interest is involved, the Purchaser should not give any release or make any compromise with the insurer without the prior written consent of the Supplier.

38. Force Majeure

38.1 "Force Majeure" should mean any event beyond the reasonable control of the Purchaser or of the Supplier, as the case may be, and which is unavoidable notwithstanding the reasonable care of the party affected and should include, without limitation, the following:

- (a) war, hostilities, or warlike operations (whether a state of war be declared or not), invasion, act of foreign enemy, and civil war;
- (b) rebellion, revolution, insurrection, mutiny, usurpation of civil or military government, conspiracy, riot, civil commotion, and terrorist acts;
- (c) confiscation, nationalization, mobilization, commandeering or requisition by or under the order of any government or de jure or de facto authority or ruler, or any other act or failure to act of any local state or national government authority;
- (d) strike, sabotage, lockout, embargo, import restriction, port congestion, lack of usual means of public transportation and communication, industrial dispute, shipwreck, shortage or restriction of power supply, epidemics, quarantine, and plague;
- (e) earthquake, landslide, volcanic activity, fire, flood or inundation, tidal wave, typhoon or cyclone, hurricane, storm, lightning, or other inclement weather condition, nuclear and pressure waves, or other natural or physical disaster;
- (f) failure, by the Supplier, to obtain the necessary export permit(s) from the governments of the Country(s) of Origin of the Information Technologies or other Goods, or Supplier's Equipment provided that the Supplier has made all reasonable efforts to obtain the

required export permit(s), including the exercise of due diligence in determining the eligibility of the System and all of its components for receipt of the necessary export permits.

- 38.2 If either party is prevented, hindered, or delayed from or in performing any of its obligations under the Contract by an event of Force Majeure, then it should notify the other in writing of the occurrence of such event and the circumstances of the event of Force Majeure within fourteen (14) days after the occurrence of such event.
- 38.3 The party who has given such notice should be excused from the performance or punctual performance of its obligations under the Contract for so long as the relevant event of Force Majeure continues and to the extent that such party's performance is prevented, hindered, or delayed. The Time for Achieving Operational Acceptance should be extended in accordance with GCC Clause 40 (Extension of Time for Achieving Operational Acceptance).
- 38.4 The party or parties affected by the event of Force Majeure should use reasonable efforts to mitigate the effect of the event of Force Majeure upon its or their performance of the Contract and to fulfill its or their obligations under the Contract, but without prejudice to either party's right to terminate the Contract under GCC Clause 38.6.
- 38.5 No delay or nonperformance by either party to this Contract caused by the occurrence of any event of Force Majeure should:
- (a) constitute a default or breach of the Contract;
 - (b) (subject to GCC Clauses 35.2, 38.3, and 38.4) give rise to any claim for damages or additional cost or expense occasioned by the delay or nonperformance,
- if, and to the extent that, such delay or nonperformance is caused by the occurrence of an event of Force Majeure.
- 38.6 If the performance of the Contract is substantially prevented, hindered, or delayed for a single period of more than sixty (60) days or an aggregate period of more than one hundred and twenty (120) days on account of one or more events of Force Majeure during the time period covered by the Contract, the parties will attempt to develop a mutually satisfactory solution, failing which, either party may terminate the Contract by giving a notice to the other.
- 38.7 In the event of termination pursuant to GCC Clause 38.6, the rights and obligations of the Purchaser and the Supplier

should be as specified in GCC Clauses 41.1.2 and 41.1.3.

- 38.8 Notwithstanding GCC Clause 38.5, Force Majeure should not apply to any obligation of the Purchaser to make payments to the Supplier under this Contract.

H. CHANGE IN CONTRACT ELEMENTS

39. Changes to the System

39.1 Introducing a Change

- 39.1.1 Subject to GCC Clauses 39.2.5 and 39.2.7, the Purchaser should have the right to propose, and subsequently require, the Project Manager to order the Supplier from time to time during the performance of the Contract to make any change, modification, addition, or deletion to, in, or from the System (interchangeably called “Change”), provided that such Change falls within the general scope of the System, does not constitute unrelated work, and is technically practicable, taking into account both the state of advancement of the System and the technical compatibility of the Change envisaged with the nature of the System as originally specified in the Contract.

A Change may involve, but is not restricted to, the substitution of updated Information Technologies and related Services in accordance with GCC Clause 23 (Product Upgrades).

- 39.1.2 The Supplier may from time to time during its performance of the Contract propose to the Purchaser (with a copy to the Project Manager) any Change that the Supplier considers necessary or desirable to improve the quality or efficiency of the System. The Purchaser may at its discretion approve or reject any Change proposed by the Supplier.
- 39.1.3 Notwithstanding GCC Clauses 39.1.1 and 39.1.2, no change made necessary because of any default of the Supplier in the performance of its obligations under the Contract should be deemed to be a Change, and such change should not result in any adjustment of the Contract Price or the Time for Achieving Operational Acceptance.
- 39.1.4 The procedure on how to proceed with and execute Changes is specified in GCC Clauses 39.2 and 39.3, and further details and sample forms are provided in

the Sample Contractual Forms Section in the Bidding Documents.

- 39.1.5 Moreover, the Purchaser and Supplier will agree, during development of the Project Plan, to a date prior to the scheduled date for Operational Acceptance, after which the Technical Requirements for the System should be “frozen.” Any Change initiated after this time will be dealt with after Operational Acceptance.

39.2 Changes Originating from Purchaser

- 39.2.1 If the Purchaser proposes a Change pursuant to GCC Clauses 39.1.1, it should send to the Supplier a “Request for Change Proposal,” requiring the Supplier to prepare and furnish to the Project Manager as soon as reasonably practicable a “Change Proposal,” which should include the following:

- (a) brief description of the Change;
- (b) impact on the Time for Achieving Operational Acceptance;
- (c) detailed estimated cost of the Change;
- (d) effect on Functional Guarantees (if any);
- (e) effect on any other provisions of the Contract.

- 39.2.2 Prior to preparing and submitting the “Change Proposal,” the Supplier should submit to the Project Manager a “Change Estimate Proposal,” which should be an estimate of the cost of preparing the Change Proposal, plus a first approximation of the suggested approach and cost for implementing the changes. Upon receipt of the Supplier’s Change Estimate Proposal, the Purchaser should do one of the following:

- (a) accept the Supplier’s estimate with instructions to the Supplier to proceed with the preparation of the Change Proposal;
- (b) advise the Supplier of any part of its Change Estimate Proposal that is unacceptable and request the Supplier to review its estimate;
- (c) advise the Supplier that the Purchaser does not intend to proceed with the Change.

- 39.2.3 Upon receipt of the Purchaser's instruction to proceed under GCC Clause 39.2.2 (a), the Supplier should, with proper expedition, proceed with the preparation of the Change Proposal, in accordance with GCC Clause 39.2.1. The Supplier, at its discretion, may specify a validity period for the Change Proposal, after which if the Purchaser and Supplier has not reached agreement in accordance with GCC Clause 39.2.6, then GCC Clause 39.2.7 should apply.
- 39.2.4 The pricing of any Change should, as far as practicable, be calculated in accordance with the rates and prices included in the Contract. If the nature of the Change is such that the Contract rates and prices are inequitable, the parties to the Contract should agree on other specific rates to be used for valuing the Change.
- 39.2.5 If before or during the preparation of the Change Proposal it becomes apparent that the aggregate impact of compliance with the Request for Change Proposal and with all other Change Orders that have already become binding upon the Supplier under this GCC Clause 39 would be to increase or decrease the Contract Price as originally set forth in Article 2 (Contract Price) of the Contract Agreement by more than fifteen (15) percent, the Supplier may give a written notice of objection to this Request for Change Proposal prior to furnishing the Change Proposal. If the Purchaser accepts the Supplier's objection, the Purchaser should withdraw the proposed Change and should notify the Supplier in writing of its acceptance.

The Supplier's failure to so object to a Request for Change Proposal should neither affect its right to object to any subsequent requested Changes or Change Orders, nor affect its right to take into account, when making such subsequent objection, the percentage increase or decrease in the Contract Price that any Change not objected to by the Supplier represents.

- 39.2.6 Upon receipt of the Change Proposal, the Purchaser and the Supplier should mutually agree upon all matters contained in the Change Proposal. Within fourteen (14) days after such agreement, the Purchaser should, if it intends to proceed with the Change, issue the Supplier a Change Order. If the Purchaser is unable to reach a decision within

fourteen (14) days, it should notify the Supplier with details of when the Supplier can expect a decision. If the Purchaser decides not to proceed with the Change for whatever reason, it should, within the said period of fourteen (14) days, notify the Supplier accordingly. Under such circumstances, the Supplier should be entitled to reimbursement of all costs reasonably incurred by it in the preparation of the Change Proposal, provided that these do not exceed the amount given by the Supplier in its Change Estimate Proposal submitted in accordance with GCC Clause 39.2.2.

- 39.2.7 If the Purchaser and the Supplier cannot reach agreement on the price for the Change, an equitable adjustment to the Time for Achieving Operational Acceptance, or any other matters identified in the Change Proposal, the Change will not be implemented. However, this provision does not limit the rights of either party under GCC Clause 43 (Settlement of Disputes).

39.3 Changes Originating from Supplier

If the Supplier proposes a Change pursuant to GCC Clause 39.1.2, the Supplier should submit to the Project Manager a written "Application for Change Proposal," giving reasons for the proposed Change and including the information specified in GCC Clause 39.2.1. Upon receipt of the Application for Change Proposal, the parties should follow the procedures outlined in GCC Clauses 39.2.6 and 39.2.7. However, should the Purchaser choose not to proceed or the Purchaser and the Supplier cannot come to agreement on the change during any validity period that the Supplier may specify in its Application for Change Proposal, the Supplier should not be entitled to recover the costs of preparing the Application for Change Proposal, unless subject to an agreement between the Purchaser and the Supplier to the contrary.

40. Extension of Time for Achieving Operational Acceptance

- 40.1 The time(s) for achieving Operational Acceptance specified in the Schedule of Implementation should be extended if the Supplier is delayed or impeded in the performance of any of its obligations under the Contract by reason of any of the following:
- (a) any Change in the System as provided in GCC Clause 39 (Change in the Information System);
 - (b) any occurrence of Force Majeure as provided in GCC Clause 38 (Force Majeure);

- (c) default of the Purchaser; or
- (d) any other matter specifically mentioned in the Contract;

by such period as should be fair and reasonable in all the circumstances and as should fairly reflect the delay or impediment sustained by the Supplier.

40.2 Except where otherwise specifically provided in the Contract, the Supplier should submit to the Project Manager a notice of a claim for an extension of the time for achieving Operational Acceptance, together with particulars of the event or circumstance justifying such extension as soon as reasonably practicable after the commencement of such event or circumstance. As soon as reasonably practicable after receipt of such notice and supporting particulars of the claim, the Purchaser and the Supplier should agree upon the period of such extension. In the event that the Supplier does not accept the Purchaser's estimate of a fair and reasonable time extension, the Supplier should be entitled to refer the matter to the provisions for the Settlement of Disputes pursuant to GCC Clause 43.

40.3 The Supplier should at all times use its reasonable efforts to minimize any delay in the performance of its obligations under the Contract.

41. Termination

41.1 Termination for Purchaser's Convenience

41.1.1 The Purchaser may at any time terminate the Contract for any reason by giving the Supplier a notice of termination that refers to this GCC Clause 41.1.

41.1.2 Upon receipt of the notice of termination under GCC Clause 41.1.1, the Supplier should either as soon as reasonably practical or upon the date specified in the notice of termination

- (a) cease all further work, except for such work as the Purchaser may specify in the notice of termination for the sole purpose of protecting that part of the System already executed, or any work required to leave the site in a clean and safe condition;
- (b) terminate all subcontracts, except those to be assigned to the Purchaser pursuant to GCC Clause 41.1.2 (d) (ii) below;
- (c) remove all Supplier's Equipment from the site, repatriate the Supplier's and its Subcontractors'

personnel from the site, remove from the site any wreckage, rubbish, and debris of any kind;

(d) in addition, the Supplier, subject to the payment specified in GCC Clause 41.1.3, should

(i) deliver to the Purchaser the parts of the System executed by the Supplier up to the date of termination;

(ii) to the extent legally possible, assign to the Purchaser all right, title, and benefit of the Supplier to the System, or Subsystem, as at the date of termination, and, as may be required by the Purchaser, in any subcontracts concluded between the Supplier and its Subcontractors;

(iii) deliver to the Purchaser all nonproprietary drawings, specifications, and other documents prepared by the Supplier or its Subcontractors as of the date of termination in connection with the System.

41.1.3 In the event of termination of the Contract under GCC Clause 41.1.1, the Purchaser should pay to the Supplier the following amounts:

(a) the Contract Price, properly attributable to the parts of the System executed by the Supplier as of the date of termination;

(b) the costs reasonably incurred by the Supplier in the removal of the Supplier's Equipment from the site and in the repatriation of the Supplier's and its Subcontractors' personnel;

(c) any amount to be paid by the Supplier to its Subcontractors in connection with the termination of any subcontracts, including any cancellation charges;

(d) costs incurred by the Supplier in protecting the System and leaving the site in a clean and safe condition pursuant to GCC Clause 41.1.2 (a); and

(e) the cost of satisfying all other obligations, commitments, and claims that the Supplier may in good faith have undertaken with third parties in connection with the Contract and that are not covered by GCC Clauses 41.1.3 (a) through (d) above.

41.2 Termination for Supplier's Default

41.2.1 The Purchaser, without prejudice to any other rights or remedies it may possess, may terminate the Contract forthwith in the following circumstances by giving a notice of termination and its reasons therefore to the Supplier, referring to this GCC Clause 41.2:

- (a) if the Supplier becomes bankrupt or insolvent, has a receiving order issued against it, compounds with its creditors, or, if the Supplier is a corporation, a resolution is passed or order is made for its winding up (other than a voluntary liquidation for the purposes of amalgamation or reconstruction), a receiver is appointed over any part of its undertaking or assets, or if the Supplier takes or suffers any other analogous action in consequence of debt;
- (b) if the Supplier assigns or transfers the Contract or any right or interest therein in violation of the provision of GCC Clause 42 (Assignment); or
- (c) if the Supplier and/or its subcontractors, in the judgment of the Purchaser, have engaged in corrupt, fraudulent, collusive, coercive or obstructive practices, in competing for or in executing the Contract, including but not limited to willful misrepresentation of facts concerning ownership of Intellectual Property Rights in, or proper authorization and/or licenses from the owner to offer, the hardware, software, or materials provided under this Contract.

41.2.2 If the Supplier:

- (a) has abandoned or repudiated the Contract;
- (b) has without valid reason failed to commence work on the System promptly;
- (c) persistently fails to execute the Contract in accordance with the Contract or persistently neglects to carry out its obligations under the Contract without just cause;
- (d) refuses or is unable to provide sufficient Materials, Services, or labor to execute and complete the System in the manner specified in the Agreed Project Plan furnished under GCC Clause 19 at rates of progress that give

reasonable assurance to the Purchaser that the Supplier can attain Operational Acceptance of the System by the Time for Achieving Operational Acceptance as extended;

then the Purchaser may, without prejudice to any other rights it may possess under the Contract, give a notice to the Supplier stating the nature of the default and requiring the Supplier to remedy the same. If the Supplier fails to remedy or to take steps to remedy the same within fourteen (14) days of its receipt of such notice, then the Purchaser may terminate the Contract forthwith by giving a notice of termination to the Supplier that refers to this GCC Clause 41.2.

41.2.3 Upon receipt of the notice of termination under GCC Clauses 41.2.1 or 41.2.2, the Supplier should, either immediately or upon such date as is specified in the notice of termination:

- (a) cease all further work, except for such work as the Purchaser may specify in the notice of termination for the sole purpose of protecting that part of the System already executed or any work required to leave the site in a clean and safe condition;
- (b) terminate all subcontracts, except those to be assigned to the Purchaser pursuant to GCC Clause 41.2.3 (d) below;
- (c) deliver to the Purchaser the parts of the System executed by the Supplier up to the date of termination;
- (d) to the extent legally possible, assign to the Purchaser all right, title and benefit of the Supplier to the System or Subsystems as at the date of termination, and, as may be required by the Purchaser, in any subcontracts concluded between the Supplier and its Subcontractors;
- (e) deliver to the Purchaser all drawings, specifications, and other documents prepared by the Supplier or its Subcontractors as at the date of termination in connection with the System.

41.2.4 The Purchaser may enter upon the site, expel the Supplier, and complete the System itself or by employing any third party. Upon completion of the System or at such earlier date as the Purchaser

thinks appropriate, the Purchaser should give notice to the Supplier that such Supplier's Equipment will be returned to the Supplier at or near the site and should return such Supplier's Equipment to the Supplier in accordance with such notice. The Supplier should thereafter without delay and at its cost remove or arrange removal of the same from the site.

41.2.5 Subject to GCC Clause 41.2.6, the Supplier should be entitled to be paid the Contract Price attributable to the portion of the System executed as at the date of termination and the costs, if any, incurred in protecting the System and in leaving the site in a clean and safe condition pursuant to GCC Clause 41.2.3 (a). Any sums due the Purchaser from the Supplier accruing prior to the date of termination should be deducted from the amount to be paid to the Supplier under this Contract.

41.2.6 If the Purchaser completes the System, the cost of completing the System by the Purchaser should be determined. If the sum that the Supplier is entitled to be paid, pursuant to GCC Clause 41.2.5, plus the reasonable costs incurred by the Purchaser in completing the System, exceeds the Contract Price, the Supplier should be liable for such excess. If such excess is greater than the sums due the Supplier under GCC Clause 41.2.5, the Supplier should pay the balance to the Purchaser, and if such excess is less than the sums due the Supplier under GCC Clause 41.2.5, the Purchaser should pay the balance to the Supplier. The Purchaser and the Supplier should agree, in writing, on the computation described above and the manner in which any sums should be paid.

41.3 Termination by Supplier

41.3.1 If:

- (a) the Purchaser has failed to pay the Supplier any sum due under the Contract within the specified period, has failed to approve any invoice or supporting documents without just cause **pursuant to the SCC**, or commits a substantial breach of the Contract, the Supplier may give a notice to the Purchaser that requires payment of such sum, with interest on this sum as stipulated in GCC Clause 12.3, requires approval of such invoice or supporting documents, or specifies the

breach and requires the Purchaser to remedy the same, as the case may be. If the Purchaser fails to pay such sum together with such interest, fails to approve such invoice or supporting documents or give its reasons for withholding such approval, fails to remedy the breach or take steps to remedy the breach within fourteen (14) days after receipt of the Supplier's notice; or

- (b) the Supplier is unable to carry out any of its obligations under the Contract for any reason attributable to the Purchaser, including but not limited to the Purchaser's failure to provide possession of or access to the site or other areas or failure to obtain any governmental permit necessary for the execution and/or completion of the System;

then the Supplier may give a notice to the Purchaser of such events, and if the Purchaser has failed to pay the outstanding sum, to approve the invoice or supporting documents, to give its reasons for withholding such approval, or to remedy the breach within twenty-eight (28) days of such notice, or if the Supplier is still unable to carry out any of its obligations under the Contract for any reason attributable to the Purchaser within twenty-eight (28) days of the said notice, the Supplier may by a further notice to the Purchaser referring to this GCC Clause 41.3.1, forthwith terminate the Contract.

41.3.2 The Supplier may terminate the Contract immediately by giving a notice to the Purchaser to that effect, referring to this GCC Clause 41.3.2, if the Purchaser becomes bankrupt or insolvent, has a receiving order issued against it, compounds with its creditors, or, being a corporation, if a resolution is passed or order is made for its winding up (other than a voluntary liquidation for the purposes of amalgamation or reconstruction), a receiver is appointed over any part of its undertaking or assets, or if the Purchaser takes or suffers any other analogous action in consequence of debt.

41.3.3 If the Contract is terminated under GCC Clauses 41.3.1 or 41.3.2, then the Supplier should immediately:

- (a) cease all further work, except for such work as may be necessary for the purpose of protecting that part of the System already executed, or any

work required to leave the site in a clean and safe condition;

- (b) terminate all subcontracts, except those to be assigned to the Purchaser pursuant to Clause 41.3.3 (d) (ii);
- (c) remove all Supplier's Equipment from the site and repatriate the Supplier's and its Subcontractor's personnel from the site.
- (d) In addition, the Supplier, subject to the payment specified in GCC Clause 41.3.4, should:
 - (i) deliver to the Purchaser the parts of the System executed by the Supplier up to the date of termination;
 - (ii) to the extent legally possible, assign to the Purchaser all right, title, and benefit of the Supplier to the System, or Subsystems, as of the date of termination, and, as may be required by the Purchaser, in any subcontracts concluded between the Supplier and its Subcontractors;
 - (iii) to the extent legally possible, deliver to the Purchaser all drawings, specifications, and other documents prepared by the Supplier or its Subcontractors as of the date of termination in connection with the System.

41.3.4 If the Contract is terminated under GCC Clauses 41.3.1 or 41.3.2, the Purchaser should pay to the Supplier all payments specified in GCC Clause 41.1.3 and reasonable compensation for all loss, except for loss of profit, or damage sustained by the Supplier arising out of, in connection with, or in consequence of such termination.

41.3.5 Termination by the Supplier pursuant to this GCC Clause 41.3 is without prejudice to any other rights or remedies of the Supplier that may be exercised in lieu of or in addition to rights conferred by GCC Clause 41.3.

41.4 In this GCC Clause 41, the expression "portion of the System executed" should include all work executed, Services provided, and all Information Technologies, or other Goods acquired (or subject to a legally binding obligation to purchase) by the Supplier and used or intended to be used for the purpose of the System, up to and including the date of

termination.

- 41.5 In this GCC Clause 41, in calculating any monies due from the Purchaser to the Supplier, account should be taken of any sum previously paid by the Purchaser to the Supplier under the Contract, including any advance payment paid **pursuant to the SCC.**

42. Assignment

- 42.1 Neither the Purchaser nor the Supplier should, without the express prior written consent of the other, assign to any third party the Contract or any part thereof, or any right, benefit, obligation, or interest therein or thereunder, except that the Supplier should be entitled to assign either absolutely or by way of charge any monies due and payable to it or that may become due and payable to it under the Contract.

I. SETTLEMENT OF DISPUTES

43. Settlement of Disputes

43.1 Adjudication

43.1.1 If any dispute of any kind whatsoever should arise between the Purchaser and the Supplier in connection with or arising out of the Contract, including without prejudice to the generality of the foregoing, any question regarding its existence, validity, or termination, or the operation of the System (whether during the progress of implementation or after its achieving Operational Acceptance and whether before or after the termination, abandonment, or breach of the Contract), the parties should seek to resolve any such dispute by mutual consultation. If the parties fail to resolve such a dispute by mutual consultation within fourteen (14) days after one party has notified the other in writing of the dispute, then, if the Contract Agreement in Appendix 2 includes and names an Adjudicator, the dispute should, within another fourteen (14) days, be referred in writing by either party to the Adjudicator, with a copy to the other party. If there is no Adjudicator specified in the Contract Agreement, the mutual consultation period stated above should last twenty-eight (28) days (instead of fourteen), upon expiry of which either party may move to the notification of arbitration pursuant to GCC Clause 43.2.1.

43.1.2 The Adjudicator should give his or her decision in writing to both parties within twenty-eight (28) days of the dispute being referred to the Adjudicator. If the Adjudicator has done so, and no notice of intention to

commence arbitration has been given by either the Purchaser or the Supplier within fifty-six (56) days of such reference, the decision should become final and binding upon the Purchaser and the Supplier. Any decision that has become final and binding should be implemented by the parties forthwith.

43.1.3 The Adjudicator should be paid an hourly fee at the rate specified in the Contract Agreement plus reasonable expenditures incurred in the execution of duties as Adjudicator, and these costs should be divided equally between the Purchaser and the Supplier.

43.1.4 Should the Adjudicator resign or die, or should the Purchaser and the Supplier agree that the Adjudicator is not fulfilling his or her functions in accordance with the provisions of the Contract, a new Adjudicator should be jointly appointed by the Purchaser and the Supplier. Failing agreement between the two within twenty-eight (28) days, the new Adjudicator should be appointed at the request of either party by the Appointing Authority **specified in the SCC**, or, if no Appointing Authority is **specified in SCC**, the Contract should, from this point onward and until the parties may otherwise agree on an Adjudicator or an Appointing Authority, be implemented as if there is no Adjudicator.

43.2 Arbitration

43.2.1 If

- (a) the Purchaser or the Supplier is dissatisfied with the Adjudicator's decision and acts before this decision has become final and binding pursuant to GCC Clause 43.1.2, or
- (b) the Adjudicator fails to give a decision within the allotted time from referral of the dispute pursuant to GCC Clause 43.1.2, and the Purchaser or the Supplier acts within the following fourteen (14) days, or
- (c) in the absence of an Adjudicator from the Contract Agreement, the mutual consultation pursuant to GCC Clause 43.1.1 expires without resolution of the dispute and the Purchaser or the Supplier acts within the following fourteen (14) days,

then either the Purchaser or the Supplier may act to

give notice to the other party, with a copy for information to the Adjudicator in case an Adjudicator had been involved, of its intention to commence arbitration, as provided below, as to the matter in dispute, and no arbitration in respect of this matter may be commenced unless such notice is given.

43.2.2 Any dispute in respect of which a notice of intention to commence arbitration has been given, in accordance with GCC Clause 43.2.1, should be finally settled by arbitration. Arbitration may be commenced prior to or after Installation of the Information System.

43.2.3 Arbitration proceedings should be conducted in accordance with the rules of procedure **specified in the SCC.**

43.3 Notwithstanding any reference to the Adjudicator or arbitration in this clause,

- (a) the parties should continue to perform their respective obligations under the Contract unless they otherwise agree;
 - (b) the Purchaser should pay the Supplier any monies due the Supplier.
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SECTION VII. SPECIAL CONDITIONS OF CONTRACT (SCC)

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Special Conditions of Contract

The following Special Conditions of Contract (SCC) should supplement or amend the General Conditions of Contract (GCC). Whenever there is a conflict, the provisions of the SCC should prevail over those in the General Conditions of Contract. For the purposes of clarity, any referenced GCC clause numbers are indicated in the left column of the SCC.

A. CONTRACT AND INTERPRETATION

1. Definitions (GCC Clause 1)

GCC 1.1 (a) (ix)	The applicable edition of the Procurement Guidelines is dated: <i>January 2011.</i>
GCC 1.1 (b) (i)	The Purchaser is: the <i>National Agency of Fiscal Administration.</i>
GCC 1.1 (b) (ii)	The Project Manager is: [insert: <i>name and/or the official title of Project Manager.</i>]
GCC 1.1 (e) (i)	The Purchaser's Country is: <i>Romania</i>
GCC 1.1 (e) (iii)	<i>There are no Special Conditions associated with GCC 1.1 (e) (iii)..</i>
GCC 1.1 (e) (x)	<i>There are no Special Conditions associated with GCC 1.1 (e) (x).</i>

2. Contract Documents (GCC Clause 2)

GCC 2	<i>There are no Special Conditions of Contract applicable to GCC Clause 2.</i>
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3. Interpretation (GCC Clause 3)

GCC 3.1.1	<i>There are no Special Conditions of Contract applicable to GCC Clause 3.1.1</i>
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4. Notices (GCC Clause 4)

GCC 4.3	<p>Address of the Project Manager:</p> <p><i>17, Apolodor Street, 050741, Sector 5, Bucharest, Romania,</i></p> <p><i>Phone: +4021 387 20 57</i></p> <p><i>+4021 38720 58</i></p> <p><i>Facsimile: +4021 319 96 71</i></p> <p><i>E-mail: ramp.anaf@mfinante.ro</i></p>
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5. Governing Law (GCC Clause 5)

GCC 5.1	<p>The Contract should be interpreted in accordance with the laws of: <i>Romania.</i></p>
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6. Fraud and Corruption (GCC Clause 6)

GCC 6	<p><i>There are no Special Conditions of Contract applicable to GCC Clause 6</i></p>
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B. SUBJECT MATTER OF CONTRACT

7. Scope of the System (GCC Clause 7)

GCC 7.3	<p>The Supplier's obligations under the Contract will include the following recurrent cost items: <i>Technical Support</i> (as specified in Paragraph 6.17 of the Technical Requirements)</p>
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8. Time for Commencement and Operational Acceptance (GCC Clause 8)

GCC 8.1	<p>The Supplier should commence work on the System within: <i>thirty (30) days</i> from the Effective Date of the Contract.</p>
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9. Supplier's Responsibilities (GCC Clause 9)

GCC 9.9	<p><i>It is forbidden for the Supplier to recruit and hire during the entire period of Contract implementation and for a period of 3 (three) years after completion of the Contract, either on limited time or</i></p>
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	<i>permanent basis or through any other contractual agreement, any of the Purchaser's staff members, involved in the implementation of the Contract.</i>
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10. Purchaser's Responsibilities (GCC Clause 10)

GCC 10.12	<i>There are no Special Conditions of Contract applicable to GCC Clause 10.12</i>
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C. PAYMENT

11. Contract Price (GCC Clause 11)

GCC 11.2 (b)	<i>There are no Special Conditions of Contract applicable to GCC Clause 11.2 (b)</i>
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12. Terms of Payment (GCC Clause 12)

GCC 12.1	<p>Subject to the provisions of GCC Clause 12 (Terms of Payment), the Purchaser should pay the Contract Price to the Supplier in the following manner – against the milestones specified in the Implementation Schedule (with the characteristics specified in the Technical Requirements) and in accordance with the acceptance procedures specified in Paragraph 8 of the Technical Requirements (and any subsequent refinements made through the Agreed Project Plan or, as appropriate, contract amendments).</p> <p>(a) <u>Agreed Project Plan (formally accepted Project Plan)</u> one percent (1%) of the entire Contract Price</p> <p>(b) <u>Delivery</u> (of formally accepted System analysis and designs and fully-paid up software licenses) twenty four percent (24%) of the entire Contract Price</p> <p>(c) <u>Installation</u> (of the formally accepted Pre-Production Configuration V.2) twenty percent(20%) of the entire Contract Price</p> <p>(d) <u>Operational Acceptance</u> (of the formally accepted Full National Roll-Out Configuration V.4) Thirty five percent (35%) of the entire Contract Price– net the</p>
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	<p>cost of any ICT platform elements purchased by ANAF to remedy any short fall in the performance of the System (as specified in the Technical Requirements Paragraph 5) due to an insufficient ICT technical specification provided by the Supplier (as specified in Technical Requirements Paragraphs 6.5 and 6.6).</p> <p>(e) <u>Technical Support</u>(of the formally accepted services)</p> <p>twenty percent (20%) of the entire Contract Price paid in equal shares at six month intervals over the five year Warranty Period.</p>
GCC 12.3	The Purchaser should pay to the Supplier interest on the delayed payments at a rate of: five (5) percent per annum (accumulated interest not to exceed the value of the relevant payment or 10 percent of the total Contract Price, whatever is lowest).
GCC 12.4	The Supplier will invoice the Purchaser in the currencies specified in the Contract Agreement.
GCC 12.5	<i>There are no Special Conditions of Contract applicable to GCC Clause 12.5</i>

13. Securities (GCC Clause 13)

GCC 13.2.2	<i>There are no Special Conditions of Contract applicable to GCC Clause 13.2.2</i>
GCC 13.3.1	The Performance Security should be denominated in Euro for an amount equal to ten (10) percent of the Contract Price.
GCC 13.3.3	During the Implementation Period (i.e. before Operational Acceptance of the System), the amount of the Performance Security cannot be reduced.
GCC 13.3.4	During the Warranty Period (i.e., after Operational Acceptance of the System), the Performance Security should be reduced to two (2) percent of the Contract Price.

14. Taxes and Duties (GCC Clause 14)

GCC 14	<i>There are no Special Conditions of Contract applicable to GCC Clause 14</i>
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D. INTELLECTUAL PROPERTY

15. Copyright (GCC Clause 15)

GCC 15.3	<i>There are no Special Conditions of Contract applicable to GCC Clause 15.3</i>
GCC 15.4	As specified in Paragraph 8.4 of the Technical Requirements, at the conclusion of the Contract (i.e., at the end of the Warranty Period), the Supplier MUST deliver to the Purchaser the up-to-date, fully documented and commented source code or all Custom Software developed under the Contract (and formally designated as such). The Purchaser should formally document to the Supplier that the Purchaser will NOT to transfer the code to any other external party and will use it ONLY for the purpose of updating/further developing NAFA's IT system(s).
GCC 15.5	<i>There are no Special Conditions of Contract applicable to GCC Clause 15.5</i>

16. Software License Agreements (GCC Clause 16)

GCC 16.1 (a) (iii)	<i>There are no Special Conditions of Contract applicable to GCC Clause 16.1 (a) (iii).</i>
GCC 16.1 (a) (iv)	<i>There are no Special Conditions of Contract applicable to GCC Clause 16.1 (a) (vi)</i>
GCC 16.1 (b) (vi)	<i>There are no Special Conditions of Contract applicable to GCC Clause 16.1 (b) (vi)</i>
GCC 16.1 (b) (vii)	<i>There are no Special Conditions of Contract applicable to GCC Clause 16.1 (b) (vii)</i>
GCC 16.2	<i>There are no Special Conditions of Contract applicable to GCC Clause 16.2</i>

17. Confidential Information (GCC Clause 17)

GCC 17.1	<i>There are no Special Conditions of Contract applicable to GCC Clause 17.1</i>
GCC 17.7	<i>There are no Special Conditions of Contract applicable to GCC Clause 17.7</i>

E. SUPPLY, INSTALLATION, TESTING, COMMISSIONING, AND ACCEPTANCE OF THE SYSTEM

18. Representatives (GCC Clause 18)

GCC 18.1	<i>There are no Special Conditions of Contract applicable to GCC Clause 18.1</i>
GCC 18.2.2	<i>There are no Special Conditions of Contract applicable to GCC Clause 18.2.2</i>

19. Project Plan (GCC Clause 19)

GCC 19.1	<p>Chapters in the Project Plan should address the following subject:</p> <ul style="list-style-type: none"> ○ <i>Project Organization and Management Sub-Plan</i> ○ <i>Testing and Quality Assurance Sub-Plan</i> ○ <i>Analysis and Detailed Design Sub-Plan</i> ○ <i>Installation, Configuration, Customization and Integration Sub-Plan</i> ○ <i>Data Migration Sub-Plan</i> ○ <i>Production Transition and Roll-out Sub-Plan</i> ○ <i>Human Capacity Building Sub-Plan</i> ○ <i>Warranty Defect Repair and Technical Support Service Sub-Plan</i> <p>Further details regarding the required contents of each of the above chapters and the corresponding Services are contained in Paragraph 6 of the Technical Requirements.</p>
GCC 19.2	<i>There are no Special Conditions of Contract applicable to GCC Clause 19.2</i>
GCC 19.5	<i>There are no Special Conditions of Contract applicable to GCC Clause 19.5</i>
GCC 19.6	<p><i>The Supplier should submit to the Purchaser (in formats specified in the Agreed Project Plan):</i></p> <ul style="list-style-type: none"> (i) <i>monthly inspection and quality assurance reports</i> (ii) <i>monthly training participants test results</i> (iii) <i>monthly log of service calls and problem resolutions</i>

20. Subcontracting (GCC Clause 20)

GCC 20	<i>There are no Special Conditions of Contract applicable to GCC Clause 20.</i>
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21. Design and Engineering (GCC Clause 21)

GCC 21.3.1	<i>There are no Special Conditions of Contract applicable to GCC Clause 21.3.1.</i>
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22. Procurement, Delivery, and Transport (GCC Clause 22)

GCC 22.4.3	<i>There are no Special Conditions of Contract applicable to GCC Clause 22.4.3.</i>
GCC 22.5	<i>There are no Special Conditions of Contract applicable to GCC Clause 22.5.</i>

23. Product Upgrades (GCC Clause 23)

GCC 23.4	<i>There are no Special Conditions of Contract applicable to GCC Clause 23.4.</i>
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24. Implementation, Installation, and Other Services (GCC Clause 24)

GCC 24	<i>There are no Special Conditions of Contract applicable to GCC Clause 24.</i>
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25. Inspections and Tests (GCC Clause 25)

GCC 25	<i>There are no Special Conditions of Contract applicable to GCC Clause 25.</i>
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26. Installation of the System (GCC Clause 26)

GCC 26	<i>There are no Special Conditions of Contract applicable to GCC Clause 26.</i>
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27. Commissioning and Operational Acceptance (GCC Clause 27)

GCC 27.2.1	<i>There are no Special Conditions of Contract applicable to GCC Clause 27.2.1.</i>
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F. GUARANTEES AND LIABILITIES

28. Operational Acceptance Time Guarantee (GCC Clause 28)

GCC 28.2	<i>The rate for liquidated damages shall be one tenth of one percent (0.1%) per day.</i>
GCC 28.3	<i>There are no Special Conditions of Contract applicable to GCC Clause 28.3.</i>

29. Defect Liability (GCC Clause 29)

GCC 29.1	<i>There are no Special Conditions of Contract applicable to GCC Clause 29.1.</i>
GCC 29.3	<i>There are no Special Conditions of Contract applicable to GCC Clause 29.3.</i>
GCC 29.4	<i>The Warranty Period should extend for sixty (60)months.</i>
GCC 29.10	<i>There are no Special Conditions of Contract applicable to GCC Clause 29.10</i>

30. Functional Guarantees (GCC Clause 30)

GCC 30	<i>There are no Special Conditions of Contract applicable to GCC Clause 30.</i>
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31. Intellectual Property Rights Warranty (GCC Clause 31)

GCC 31	<i>There are no Special Conditions of Contract applicable to GCC Clause 31.</i>
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32. Intellectual Property Rights Indemnity (GCC Clause 32)

GCC 32	<i>There are no Special Conditions of Contract applicable to GCC Clause 32.</i>
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33. Limitation of Liability (GCC Clause 33)

GCC 33	<i>There are no Special Conditions of Contract applicable to GCC Clause 33.</i>
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G. RISK DISTRIBUTION

34. Transfer of Ownership (GCC Clause 34)

GCC 34	<i>There are no Special Conditions of Contract applicable to GCC Clause 34.</i>
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35. Care of the System (GCC Clause 35)

GCC 35	<i>There are no Special Conditions of Contract applicable to GCC Clause 35.</i>
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36. Loss of or Damage to Property; Accident or Injury to Workers; Indemnification (GCC Clause 36)

GCC 36	<i>There are no Special Conditions of Contract applicable to GCC Clause 36.</i>
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37. Insurances (GCC Clause 37)

GCC 37.1 (c)	The Supplier should obtain Third-Party Liability Insurance in the amount of <i>1,000,000.00 (one million) Euro equivalent</i> with deductible limits of no more than <i>10,000.00 (ten thousand) Euro equivalent</i> . The insured Parties should be <i>NAFA</i> . The Insurance should cover the period from <i>Effective Date of the Contract</i> until <i>date of the Contract completion</i> .
GCC 37.1 (e)	<i>There are no Special Conditions of Contract applicable to GCC Clause 37.1 (e).</i>

38. Force Majeure (GCC Clause 38)

GCC 38	<i>There are no Special Conditions of Contract applicable to GCC Clause 38.</i>
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H. CHANGE IN CONTRACT ELEMENTS

39. Changes to the System (GCC Clause 39)

GCC 39	All changes in the scope, timing and Contract Price of the System shall be documented through formal Contract Amendment(s) duly signed by the authorized representatives of the Purchaser and the
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	Supplier.
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40. Extension of Time for Achieving Operational Acceptance (GCC Clause 40)

GCC 40	<i>There are no Special Conditions of Contract applicable to GCC Clause 40.</i>
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41. Termination (GCC Clause 41)

GCC 41.2.1	<p>The provisions in clause GCC 41.2.1 (c) of Section IV. General Conditions of Contract are replaced with the following</p> <p>If the Purchaser determines that the Supplier and/or any of its personnel, or its agents, or its Subcontractors, consultants, service providers, suppliers and/or their employees has engaged in corrupt, fraudulent, collusive, coercive or obstructive practices, in competing for or in executing the Contract, then the Purchaser may, after giving 14 days notice to the Supplier, terminate the Supplier's employment under the Contract and cancel the contract, and the provisions of GCC Clause 41.1 shall apply as if such expulsion had been made under GCC Sub-Clause 41.1.2.</p> <p>(a) For the purposes of this Sub-Clause:</p> <p>(i) “corrupt practice” is the offering, giving, receiving or soliciting, directly or indirectly, of anything of value to influence improperly the actions of another party¹⁷;</p> <p>(ii) “fraudulent practice” is any act or omission, including a misrepresentation, that knowingly or recklessly misleads, or attempts to mislead, a party to obtain a financial or other benefit or to avoid an obligation¹⁸;</p> <p>(iii) “collusive practice” is an arrangement between two or more parties¹⁹ designed to achieve an improper purpose, including to influence improperly the actions of another party;</p> <p>(iv) “coercive practice” is impairing or harming, or threatening to impair or harm, directly or indirectly, any party or the property of the party to influence improperly the actions of a party²⁰;</p>
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¹⁷ “Another party” refers to a public official acting in relation to the procurement process or contract execution. In this context, “public official” includes World Bank staff and employees of other organizations taking or reviewing procurement decisions.

¹⁸ “Party” refers to a public official; the terms “benefit” and “obligation” relate to the procurement process or contract execution; and the “act or omission” is intended to influence the procurement process or contract execution.

¹⁹ “Parties” refers to participants in the procurement process (including public officials) attempting to establish bid prices at artificial, non competitive levels.

	<p>(v) “obstructive practice” is</p> <p>(aa) deliberately destroying, falsifying, altering or concealing of evidence material to the investigation or making false statements to investigators in order to materially impede a Bank investigation into allegations of a corrupt, fraudulent, coercive or collusive practice; and/or threatening, harassing or intimidating any party to prevent it from disclosing its knowledge of matters relevant to the investigation or from pursuing the investigation; or</p> <p>(bb) acts intended to materially impede the exercise of the Bank’s inspection and audit rights provided for under GCC Clause 9.8.</p> <p>Should any employee of the Supplier be determined to have engaged in corrupt, fraudulent, collusive, coercive, or obstructive practice during the purchase of the Goods, then that employee shall be removed.</p>
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42. Assignment (GCC Clause 42)

GCC 42	<i>There are no Special Conditions of Contract applicable to GCC Clause 42.</i>
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I. SETTLEMENT OF DISPUTES

43. Settlement of Disputes (GCC Clause 43)

GCC 43.1.4	The Appointing Authority for the Adjudicator is: International Chamber of Commerce, Paris, France.
GCC 43.2.3	<p>If the Supplier is from outside the Purchaser’s Country arbitration proceedings should be conducted in accordance with the rules of arbitration of <i>the International Chamber of Commerce (ICC)</i>. These rules, in the version in force at the time of the request for arbitration, will be deemed to form part of this Contract.</p> <p>If the Supplier is a national of the Purchaser’s Country, any dispute between the Purchaser and a Supplier arising in connection with the present Contract should be referred to arbitration in accordance with the laws of the Purchaser’s country.</p>

²⁰“Party” refers to a participant in the procurement process or contract execution.

SECTION VIII. SAMPLE CONTRACTUAL FORMS

Notes to Bidders on working with the Sample Contractual Forms

The following forms are to be completed and submitted by the successful Bidder following notification of award: (i) Contract Agreement, with all Appendices; (ii) Performance Security; and (iii) Advance Payment Security.

- **Contract Agreement:** In addition to specifying the parties and the Contract Price, the Contract Agreement is where the: (i) Supplier Representative; (ii) if applicable, agreed Adjudicator and his/her compensation; and (iii) the List of Approved Subcontractors are specified. In addition, modifications to the successful Bidder's Bid Price Schedules are attached to the Agreement. These contain corrections and adjustments to the Supplier's bid prices to correct errors, adjust the Contract Price to reflect – if applicable - any extensions to bid validity beyond the last day of original bid validity plus 56 days, etc.
- **Performance Security:** Pursuant to GCC Clause 13.3, the successful Bidder is required to provide the Performance Security in the form contained in this section of these Bidding Documents and in the amount specified in accordance with the SCC.
- **Advance Payment Security:** Pursuant to GCC Clause 13.2, the successful Bidder is required to provide a bank guarantee for the full amount of the Advance Payment - if an Advance Payment is specified in the SCC for GCC 12.1 - in the form contained in this section of these Bidding Documents or another form acceptable to the Purchaser. If a Bidder wishes to propose a different Advance Payment Security form, it should submit a copy to the Purchaser promptly for review and confirmation of acceptability before the bid submission deadline.

The Purchaser and Supplier will use the following additional forms during Contract implementation to formalize or certify important Contract events: (i) the Installation and Operational Acceptance Certificates; and (ii) the various Change Order forms. These and the procedures for their use during performance of the Contract are included in the Bidding Documents for the information of Bidders.

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1. CONTRACT AGREEMENT

THIS CONTRACT AGREEMENT is made

the [*insert: ordinal*] day of [*insert: month*], [*insert: year*].

BETWEEN

- (1) *National Agency of Fiscal Administration within Ministry of Public Finance* of the Government of **Romania** and having its principal place of business at **17, Apolodor Street, Sector 5, Bucharest, Romania** (hereinafter called “the Purchaser”), and
- (2) [*insert: name of Supplier*], a corporation incorporated under the laws of [*insert: country of Supplier*] and having its principal place of business at [*insert: address of Supplier*] (hereinafter called “the Supplier”).

WHEREAS the Purchaser desires to engage the Supplier to supply, install, achieve Operational Acceptance of, and support *an integrated Revenue Management System (RMS) for administering all the taxes, levies, and social insurance contributions specified under Romanian Law (excluding customs duties and excise taxes) – under a single-responsibility contract encompassing all the necessary software and services (but excluding ICT hardware)* (“the System”), and the Supplier has agreed to such engagement upon and subject to the terms and conditions appearing below in this Contract Agreement.

NOW IT IS HEREBY AGREED as follows:

- | | |
|--------------------|--|
| Article 1. | 1.1 Contract Documents (Reference GCC Clause 1.1 (a) (ii)) |
| Contract Documents | <p>The following documents should constitute the Contract between the Purchaser and the Supplier, and each should be read and construed as an integral part of the Contract:</p> <ol style="list-style-type: none"> (a) This Contract Agreement and the Appendices attached to the Contract Agreement (b) Special Conditions of Contract (c) General Conditions of Contract (d) Technical Requirements (including Implementation Schedule) (e) The Supplier’s bid (f) [<i>Add here: any other documents</i>] |
| | 1.2 Order of Precedence (Reference GCC Clause 2) |

In the event of any ambiguity or conflict between the Contract Documents listed above, the order of precedence should be the order in which the Contract Documents are listed in Article 1.1 (Contract Documents) above, provided that Appendix 7 should prevail over all provisions of the Contract Agreement and the other Appendices attached to the Contract Agreement and all the other Contract Documents listed in Article 1.1 above.

1.3 Definitions (Reference GCC Clause 1)

Capitalized words and phrases used in this Contract Agreement should have the same meanings as are ascribed to them in the General Conditions of Contract.

Article 2.

Contract Price and Terms of Payment

2.1 Contract Price (Reference GCC Clause 1.1(a)(viii) and GCC Clause 11)

The Purchaser hereby agrees to pay to the Supplier the Contract Price in consideration of the performance by the Supplier of its obligations under the Contract. The Contract Price should be the aggregate of: *[insert: amount of foreign currency A in words],[insert: amount in figures],plus [insert: amount of foreign currency B in words],[insert: amount in figures], plus [insert: amount of foreign currency C in words], [insert: amount in figures], [insert: amount of local currency in words], [insert: amount in figures]* .

Article 3.

Effective Date for Determining Time for Operational Acceptance

3.1 Effective Date (Reference GCC Clause 1.1 (e) (ix))

The time allowed for supply, installation, and achieving Operational Acceptance of the System should be determined from the date when all of the following conditions have been fulfilled:

- (a) This Contract Agreement has been duly executed for and on behalf of the Purchaser and the Supplier;
- (b) The Supplier has submitted to the Purchaser the performance security and the advance payment security, in accordance with GCC Clause 13.2 and GCC Clause 13.3;
- (c) The Purchaser has paid the Supplier the advance payment, in accordance with GCC Clause 12;

Each party should use its best efforts to fulfill the above conditions for which it is responsible as soon as practicable.

3.2 If the conditions listed under 3.1 are not fulfilled within two (2) months from the date of this Contract Agreement because of reasons not attributable to the Supplier, the parties should discuss and agree on an equitable adjustment to the Contract Price and the Time for Achieving Operational Acceptance and/or other relevant conditions of the Contract.

Article 4.

4.1 The Appendixes listed below should be deemed to form an

Appendixes integral part of this Contract Agreement.

- 4.2 Reference in the Contract to any Appendix should mean the Appendixes listed below and attached to this Contract Agreement, and the Contract should be read and construed accordingly.

APPENDIXES

- Appendix 1. Supplier's Representative
- Appendix 2. Adjudicator/ Appointing Authority
- Appendix 3. List of Approved Subcontractors
- Appendix 4. Categories of Software
- Appendix 5. Custom Materials
- Appendix 6. Minutes of Contract Finalization Discussions and Agreed-to Contract Amendments

IN WITNESS WHEREOF the Purchaser and the Supplier have caused this Agreement to be duly executed by their duly authorized representatives the day and year first above written.

For and on behalf of the Purchaser

Signed:

in the capacity of *[insert: title or other appropriate designation]*

in the presence of

For and on behalf of the Supplier

Signed:

in the capacity of *[insert: title or other appropriate designation]*

in the presence of

CONTRACT AGREEMENT

dated the *[insert: number]* day of *[insert: month], [insert: year]*

BETWEEN

[insert: name of Purchaser], "the Purchaser"

and

[insert: name of Supplier], “the Supplier”

Appendix 1. Supplier's Representative

In accordance with GCC Clause 1.1 (b) (iv), the Supplier's Representative is:

Name: *[insert: name and provide title and address further below]*

Title: *[if appropriate, insert: title]*

In accordance with GCC Clause 4.3, the Supplier's addresses for notices under the Contract are:

Address of the Supplier's Representative: *[as appropriate, insert: personal delivery, postal, cable, telegraph, telex, facsimile, electronic mail, and/or EDI addresses.]*

Fallback address of the Supplier: *[as appropriate, insert: personal delivery, postal, cable, telegraph, telex, facsimile, electronic mail, and/or EDI addresses.]*

Appendix 2. Adjudicator / Appointing Authority

In accordance with GCC Clause 1.1 (b) (vi), the agreed-upon Adjudicator is:

Name:[*insert: name*]

Title:[*insert: title*]

Address: [*insert: postal address*]

Telephone: [*insert: telephone*]

In accordance with GCC Clause 6.1.3, the agreed-upon fees and reimbursable expenses are:

Hourly Fees:[*insert: hourly fees*]

Reimbursable Expenses:[*list: reimbursable*]

Pursuant to GCC Clause 6.1.4, the agreed-upon Appointing Authority is:

Organization:[*insert: organization*]

Address: [*insert: postal address*]

Telephone: [*insert: telephone*]

Appendix 4. Categories of Software

The following table assigns each item of Software supplied and installed under the Contract to one of the three categories: (i) System Software, (ii) General-Purpose Software, or (iii) Application Software; and to one of the two categories: (i) Standard Software or (ii) Custom Software.

[illegible]

Appendix 5. Custom Materials

The follow table specifies the Custom Materials the Supplier will provide under the Contract.

[illegible]

Appendix 6. Minutes of Contract Finalization Discussions and Agreed-to Contract Amendments

The attached Contract amendments (if any) should form part of this Contract Agreement and, where differences exist, should supersede the relevant clauses in the GCC, SCC, Technical Requirements, or other parts of this Contract as defined in GCC Clause 1.1 (a) (ii).

2. PERFORMANCE SECURITY FORM

2.1 Performance Security Form (Bank Guarantee)

[The bank, as requested by the successful Bidder, shall fill in this form in accordance with the instructions indicated]

[Guarantor letterhead or SWIFT identifier code]

Beneficiary: *[insert name and Address of Purchaser]*

Date: *_ [Insert date of issue]*

PERFORMANCE GUARANTEE No.: *[Insert guarantee reference number]*

Guarantor: *[Insert name and address of place of issue, unless indicated in the letterhead]*

We have been informed that *_ [insert name of Supplier, which in the case of a joint venture shall be the name of the joint venture]* (hereinafter called "the Applicant") has entered into Contract No. *[insert reference number of the contract]* dated *[insert date]* with the Beneficiary, for the supply of *_ [insert name of contract and brief description of Goods and related Services]* (hereinafter called "the Contract").

Furthermore, we understand that, according to the conditions of the Contract, a performance guarantee is required.

At the request of the Applicant, we as Guarantor, hereby irrevocably undertake to pay the Beneficiary any sum or sums not exceeding in total an amount of *[insert amount in figures] (_____)* *[insert amount in words]*,¹ such sum being payable in the types and proportions of currencies in which the Contract Price is payable, upon receipt by us of the Beneficiary's complying demand supported by the Beneficiary's statement, whether in the demand itself or in a separate signed document accompanying or identifying the demand, stating that the Applicant is in breach of its obligation(s) under the Contract, without the Beneficiary needing to prove or to show grounds for your demand or the sum specified therein.

This guarantee shall expire, no later than the Day of, 2...², and any demand for payment under it must be received by us at this office indicated above on or before that

¹ The Guarantor shall insert an amount representing the percentage of the Accepted Contract Amount specified in the Letter of Acceptance, and denominated either in the currency(ies) of the Contract or a freely convertible currency acceptable to the Beneficiary.

² Insert the date twenty-eight days after the expected completion date as described in GC Clause 18.4. The Purchaser should note that in the event of an extension of this date for completion of the Contract, the Purchaser would need to request an extension of this guarantee from the Guarantor. Such request must be in writing and must be made prior to the expiration date established in the guarantee. In preparing this guarantee, the Purchaser might consider adding the following text to the form, at the end of the penultimate paragraph: "The Guarantor agrees to a one-time extension of this guarantee for a period not to exceed [six months][one year], in response to the Beneficiary's written request for such extension, such request to be presented to the Guarantor before the expiry of the guarantee."

date. This guarantee is subject to the Uniform Rules for Demand Guarantees (URDG) 2010 Revision, ICC Publication No. 758, except that the supporting statement under Article 15(a) is hereby excluded.

[signature(s)]

Note: All italicized text (including footnotes) is for use in preparing this form and shall be deleted from the final product.

3. Installation and Acceptance Certificates

3.1 Installation Certificate

Date: *[insert: date]*

Contract: *RAMP/5*

To: *[insert: name and address of Supplier]*

Dear Sir or Madam:

Pursuant to GCC Clause 26 (Installation of the System) of the Contract entered into between yourselves and the *[insert: name of Purchaser]* (hereinafter the “Purchaser”) dated *[insert: date of Contract]*, relating to the *an integrated Revenue Management System (RMS) for administering all the taxes, levies, and social insurance contributions specified under Romanian Law (excluding customs duties and excise taxes) – under a single-responsibility contract encompassing all the necessary software and services (but excluding ICT hardware)*, we hereby notify you that the System (or a Subsystem or major component thereof) was deemed to have been correctly installed on the date specified below.

1. Description of the System (or relevant Subsystem or major component): *[insert: description]*
2. Date of Installation: *[insert: date]*

Notwithstanding the above, you are required to complete the outstanding items listed in the attachment to this certificate as soon as practicable. This letter should not relieve you of your obligation to achieve Operational Acceptance of the System in accordance with the Contract nor of your obligations during the Warranty Period.

For and on behalf of the Purchaser

Signed:

Date:

in the capacity of: *[state: “Project Manager” or state the title of a higher level authority in the Purchaser’s organization]*

3.2 Operational Acceptance Certificate

Date: *[insert: date]*

Contract: **RAMP/5**

To: *[insert: name and address of Supplier]*

Dear Sir or Madam:

Pursuant to GCC Clause 27 (Commissioning and Operational Acceptance) of the Contract entered into between yourselves and the *[insert: name of Purchaser]* (hereinafter the “Purchaser”) dated *[insert: date of Contract]*, relating to the ***an integrated Revenue Management System (RMS) for administering all the taxes, levies, and social insurance contributions specified under Romanian Law (excluding customs duties and excise taxes) – under a single-responsibility contract encompassing all the necessary software and services (but excluding ICT hardware)***, we hereby notify you the System (or the Subsystem or major component identified below) successfully completed the Operational Acceptance Tests specified in the Contract. In accordance with the terms of the Contract, the Purchaser hereby takes over the System (or the Subsystem or major component identified below), together with the responsibility for care and custody and the risk of loss thereof on the date mentioned below.

1. Description of the System (or Subsystem or major component): *[insert: description]*
2. Date of Operational Acceptance: *[insert: date]*

This letter should not relieve you of your remaining performance obligations under the Contract nor of your obligations during the Warranty Period.

For and on behalf of the Purchaser

Signed:

Date:

in the capacity of: *[state: “Project Manager” or higher level authority in the Purchaser’s organization]*

4. CHANGE ORDER PROCEDURES AND FORMS

Date: *[insert: date]*

Contract: **RAMP/5**

General

This section provides samples of procedures and forms for carrying out changes to the System during the performance of the Contract in accordance with GCC Clause 39 (Changes to the System) of the Contract.

Change Order Log

The Supplier should keep an up-to-date Change Order Log to show the current status of Requests for Change and Change Orders authorized or pending. Changes should be entered regularly in the Change Order Log to ensure that the log is kept up-to-date. The Supplier should attach a copy of the current Change Order Log in the monthly progress report to be submitted to the Purchaser.

References to Changes

- (1) Request for Change Proposals (including Application for Change Proposals) should be serially numbered CR-nnn.
- (2) Change Estimate Proposals should be numbered CN-nnn.
- (3) Estimate Acceptances should be numbered CA-nnn.
- (4) Change Proposals should be numbered CP-nnn.
- (5) Change Orders should be numbered CO-nnn.

On all forms, the numbering should be determined by the original CR-nnn.

Annexes

- 4.1 Request for Change Proposal Form
- 4.2 Change Estimate Proposal Form
- 4.3 Estimate Acceptance Form
- 4.4 Change Proposal Form
- 4.5 Change Order Form
- 4.6 Application for Change Proposal Form

4.1 Request for Change Proposal Form

(Purchaser's Letterhead)

Date: *[insert: date]*

Contract: **RAMP/5**

To: *[insert: name of Supplier and address]*

Attention: *[insert: name and title]*

Dear Sir or Madam:

With reference to the above-referenced Contract, you are requested to prepare and submit a Change Proposal for the Change noted below in accordance with the following instructions within *[insert: number]* days of the date of this letter.

1. Title of Change: *[insert: title]*
2. Request for Change No./Rev.: *[insert: number]*
3. Originator of Change: *[select Purchaser / Supplier (by Application for Change Proposal), and add: name of originator]*
4. Brief Description of Change: *[insert: description]*
5. System (or Subsystem or major component affected by requested Change): *[insert: description]*
6. Technical documents and/or drawings for the request of Change:

Document or Drawing No.

Description

7. Detailed conditions or special requirements of the requested Change: *[insert: description]*
8. Procedures to be followed:

- (a) Your Change Proposal will have to show what effect the requested Change will have on the Contract Price.
 - (b) Your Change Proposal should explain the time it will take to complete the requested Change and the impact, if any, it will have on the date when Operational Acceptance of the entire System agreed in the Contract.
 - (c) If you believe implementation of the requested Change will have a negative impact on the quality, operability, or integrity of the System, please provide a detailed explanation, including other approaches that might achieve the same impact as the requested Change.
 - (d) You should also indicate what impact the Change will have on the number and mix of staff needed by the Supplier to perform the Contract.
 - (e) You should not proceed with the execution of work related to the requested Change until we have accepted and confirmed the impact it will have on the Contract Price and the Implementation Schedule in writing.
9. As next step, please respond using the Change Estimate Proposal form, indicating how much it will cost you to prepare a concrete Change Proposal that will describe the proposed approach for implementing the Change, all its elements, and will also address the points in paragraph 8 above pursuant to GCC Clause 39.2.1. Your Change Estimate Proposal should contain a first approximation of the proposed approach, and implications for schedule and cost, of the Change.

For and on behalf of the Purchaser

Signed:

Date:

in the capacity of: [state: ***“Project Manager” or higher level authority in the Purchaser’s organization***]

4.2 Change Estimate Proposal Form

(Supplier's Letterhead)

Date: *[insert: date]*

Contract: **RAMP/5**

To: **National Agency of Fiscal Administration; 17, Apolodor Street, Sector 5, Bucharest, Romania**

Attention: *[insert: name and title]*

Dear Sir or Madam:

With reference to your Request for Change Proposal, we are pleased to notify you of the approximate cost of preparing the below-referenced Change in accordance with GCC Clause 39.2.1 of the Contract. We acknowledge that your agreement to the cost of preparing the Change Proposal, in accordance with GCC Clause 39.2.2, is required before we proceed to prepare the actual Change Proposal including a detailed estimate of the cost of implementing the Change itself.

1. Title of Change: *[insert: title]*
2. Request for Change No./Rev.: *[insert: number]*
3. Brief Description of Change (including proposed implementation approach):
[insert: description]
4. Schedule Impact of Change (initial estimate): *[insert: description]*
5. Initial Cost Estimate for Implementing the Change: *[insert: initial cost estimate]*
6. Cost for Preparation of Change Proposal: *[insert: cost in the currencies of the Contract]*, as detailed below.

For and on behalf of the Supplier

Signed:

Date:

in the capacity of: [state: *“Supplier’s Representative” or other higher level authority in the Supplier’s organization*]

4.3 Estimate Acceptance Form

(Purchaser's Letterhead)

Date: *[insert: date]*

Contract: **RAMP/5**

To: *[insert: name of Supplier and address]*

Attention: *[insert: name and title]*

Dear Sir or Madam:

We hereby accept your Change Estimate and agree that you should proceed with the preparation of a formal Change Proposal.

1. Title of Change: *[insert: title]*
2. Request for Change No./Rev.: *[insert: request number / revision]*
3. Change Estimate Proposal No./Rev.: *[insert: proposal number / revision]*
4. Estimate Acceptance No./Rev.: *[insert: estimate number / revision]*
5. Brief Description of Change: *[insert: description]*
6. Other Terms and Conditions:

In the event that we decide not to order the Change referenced above, you should be entitled to compensation for the cost of preparing the Change Proposal up to the amount estimated for this purpose in the Change Estimate Proposal, in accordance with GCC Clause 39 of the General Conditions of Contract.

For and on behalf of the Purchaser

Signed:

Date:

in the capacity of: [state: ***“Project Manager” or higher level authority in the Purchaser’s organization***]

4.4 Change Proposal Form

(Supplier's Letterhead)

Date: *[insert: date]*

Contract: **RAMP/5**

To: ***National Agency of Fiscal Administration;17, Apolodor Street, Sector 5, Bucharest, Romania***

Attention: *[insert: name and title]*

Dear Sir or Madam:

In response to your Request for Change Proposal No. *[insert: number]*, we hereby submit our proposal as follows:

1. Title of Change: *[insert: name]*
2. Change Proposal No./Rev.: *[insert: proposal number/revision]*
3. Originator of Change: *[select: Purchaser / Supplier; and add: name]*
4. Brief Description of Change: *[insert: description]*
5. Reasons for Change: *[insert: reason]*
6. The System Subsystem, major component, or equipment that will be affected by the requested Change: *[insert: description]*
7. Technical documents and/or drawings for the requested Change:
Document or Drawing No. Description
8. Estimate of the increase/decrease to the Contract Price resulting from the proposed Change: *[insert: amount in currencies of Contract]*, as detailed below.
Total lump sum cost of the Change:

Cost to prepare this Change Proposal (i.e., the amount payable if the Change is not accepted, limited as provided by GCC Clause 39.2.6):

9. Additional Time for Achieving Operational Acceptance required due to the Change:
[insert: amount in days / weeks]
10. Effect on the Functional Guarantees: *[insert: description]*
11. Effect on the other terms and conditions of the Contract: *[insert: description]*
12. Validity of this Proposal: for a period of *[insert: number]* days after receipt of this Proposal by the Purchaser
13. Procedures to be followed:
 - (a) You are requested to notify us of your acceptance, comments, or rejection of this detailed Change Proposal within *[insert: number]* days from your receipt of this Proposal.
 - (b) The amount of any increase and/or decrease should be taken into account in the adjustment of the Contract Price.

For and on behalf of the Supplier

Signed:

Date:

in the capacity of: *[state: "Supplier's Representative" or other higher level authority in the Supplier's organization]*

4.5 Change Order Form

(Purchaser's Letterhead)

Date: *[insert: date]*

Contract: **RAMP/5**

To: *[insert: name of Supplier and address]*

Attention: *[insert: name and title]*

Dear Sir or Madam:

We hereby approve the Change Order for the work specified in Change Proposal No. *[insert: number]*, and agree to adjust the Contract Price, Time for Completion, and/or other conditions of the Contract in accordance with GCC Clause 39 of the Contract.

1. Title of Change: *[insert: name]*
2. Request for Change No./Rev.: *[insert: request number / revision]*
3. Change Order No./Rev.: *[insert: order number / revision]*
4. Originator of Change: *[select: Purchaser / Supplier; and add: name]*
5. Authorized Price for the Change:

Ref. No.: *[insert: number]*

Date: *[insert: date]*

[insert: amount in foreign currency A] plus *[insert: amount in foreign currency B]* plus *[insert: amount in foreign currency C]* plus *[insert: amount in local currency]*

6. Adjustment of Time for Achieving Operational Acceptance: *[insert: amount and description of adjustment]*
7. Other effects, if any: *[state: "none" or insert description]*

For and on behalf of the Purchaser

Signed:

Date:

in the capacity of: [state: ***“Project Manager” or higher level authority in the Purchaser’s organization***]

For and on behalf of the Supplier

Signed:

Date:

in the capacity of: [state ***“Supplier’s Representative” or higher level authority in the Supplier’s organization***]

4.6 Application for Change Proposal Form

(Supplier's Letterhead)

Date: *[insert: date]*

Contract: *[insert: name of System or Subsystem and
number of Contract]*

To: *National Agency of Fiscal Administration; 17, Apolodor Street, Sector 5,
Bucharest, Romania*

Attention: *[insert: name and title]*

Dear Sir or Madam:

We hereby propose that the below-mentioned work be treated as a Change to the System.

1. Title of Change: *[insert: name]*
2. Application for Change Proposal No./Rev.: *[insert: number / revision]* dated: *[insert: date]*
3. Brief Description of Change: *[insert: description]*
4. Reasons for Change: *[insert: description]*
5. Order of Magnitude Estimation: *[insert: amount in currencies of the Contract]*
6. Schedule Impact of Change: *[insert: description]*
7. Effect on Functional Guarantees, if any: *[insert: description]*
8. Appendix: *[insert: titles (if any); otherwise state "none"]*

For and on behalf of the Supplier

Signed:

Date:

in the capacity of: [state: *“Supplier’s Representative” or higher level authority in the Supplier’s organization*]