

**ROMANIA**  
**NATIONAL AGENCY FOR FISCAL ADMINISTRATION**  
**REVENUE ADMINISTRATION MODERNIZATION PROJECT**

**BIDDING DOCUMENTS**  
**FOR**  
**TRAINING FOR FISCAL PROCEDURAL CODE**  
**(RAMP/23)**

**SEPTEMBER 7<sup>TH</sup>, 2015**

## INVITATION FOR BIDS

Country: **ROMANIA**

Name of the Project: **Revenue Administration Modernization Project (RAMP)**

Project ID: **P130202**

Loan No: **8261 - RO**

Assignment Title: **Training for Fiscal Procedural Code**

Reference No. (as per Procurement Plan): Goods and Non-Consulting Services - **RAMP/23**

1. The Government of Romania has received financing from the International Bank for Reconstruction and Development (IBRD) ("the Bank", "World Bank") toward the cost of the **Revenue Administration Modernization Project** ("the Project").
2. The **National Agency for Fiscal Administration (NAFA)**, as implementing agency of the Project, intends to apply a portion of the proceeds of this loan to eligible payments under the contract for which this Bidding Document is issued – *Training for Fiscal Procedural Code* (reference number RAMP/23).
3. Bidding will be conducted through the National Competitive Bidding procedures as specified in the World Bank's *Guidelines: Procurement of Goods, Works and Non-Consulting Services under IBRD Loans and IDA Credits & Grants by World Bank Borrowers*, 2011 edition ("Procurement Guidelines"), and is open to all eligible bidders as defined in the Procurement Guidelines. In addition, please refer to paragraphs 1.6 and 1.7 setting forth the World Bank's policy on conflict of interest.
4. Interested eligible bidders may obtain further information from *National Agency for Fiscal Administration – Revenue Administration Modernization Project Management Unit* (Ms. Daniela Manoli, Project Manager; e-mail: [daniela.manoli@mfinante.ro](mailto:daniela.manoli@mfinante.ro)) and inspect the bidding documents during office hours (9 to 17 from Monday to Thursday; 9 to 14.30 on Fridays) at the address given below.
5. A complete set of bidding documents in English may be downloaded from RAMP website: [https://www.anaf.ro/anaf/internet/ANAF/info\\_anaf/relatii\\_internationale/banca\\_mondiala/ramp](https://www.anaf.ro/anaf/internet/ANAF/info_anaf/relatii_internationale/banca_mondiala/ramp)
6. Bids must be delivered to the address below on or before **11.00 hours on October 5<sup>th</sup>, 2015**. Electronic bidding will not be permitted. Late bids will be rejected. Bids will be publicly opened in the presence of the bidders' designated representatives and anyone who choose to attend at the address below at **11.15 hours on October 5<sup>th</sup>, 2015**.
7. The address referred to above is:  
  
National Agency for Fiscal Administration

RAMP Project Management Unit

To the attention of Mrs. Daniela Manoli, Project Manager

17, Apolodor Street

050741, Sector 5, Bucharest

Romania

## Information to Bidders

Date: September 7<sup>th</sup>, 2015

1. The National Agency for Fiscal Administration (NAFA, "the Purchaser") hereby invites you to submit your bid for the provision of *Training for Fiscal Procedural Code* for an estimated number of 350 NAFA staff from central and local level. Information on requirements for the training is indicated in the Terms and Conditions of Supply.
2. Bids will be evaluated according to requirements for the training and the contract will be awarded to the firm offering the lowest evaluated bid that meets the requirements contained in this Bidding Document. Incomplete or partial bids will not be considered. Alternative bids/options are not allowed.
3. Each bidder shall submit only one bid.
4. Your bid in the form attached shall be submitted by post in English to the address below:

National Agency for Fiscal Administration  
RAMP Project Management Unit  
To the attention of Mrs. Daniela Manoli, Project Manager  
17, Apolodor Street  
050741, Sector 5, Bucharest  
Romania
5. Your bid in English language should be accompanied by adequate documentation, catalogue(s) and other printed material or pertinent information (in English or Romanian).
6. The deadline for receipt of your bid by the Purchaser at the address indicated in Paragraph 4 above is **11.00 hours on October 5<sup>th</sup>, 2015**. Late bids will be declared late, rejected and returned unopened.
7. The bids shall be opened in public meeting at *11.15 hours on October 5<sup>th</sup>, 2015* at the address indicated in Paragraph 4 above, in the presence of bidders' representatives who wish to attend.
8. The bids should be submitted as per the following instructions and in accordance with the attached *Contract*. The attached *Terms and Conditions of Supply (Annex A)* form an integral part of the *Contract*.
  - (i) **PRICES:** The prices should be quoted for *Training for Fiscal Procedural Code* and shall cover all expenses including logistic arrangements necessary according to *Annex A Terms and Conditions of Supply*. All such expenses shall be borne by the Provider. The price should include all duties, taxes and other levies payable (including VAT payable by the Purchaser according to the Romanian legislation).

Prices may be quoted in any freely convertible currency or in the local currency (Romanian Leu - RON).

- (ii) **EVALUATION OF BIDS:** Bids determined to be substantially responsive to the requirements contained in this Bidding Document will be evaluated by comparison of the total price for the delivery of the training. For evaluation purposes, prices in other currencies than Romanian Leu (RON) will be converted to RON based on the exchange rate communicated by the National Bank of Romania (as published on [www.bnr.ro](http://www.bnr.ro)) and valid on the day indicated as the deadline for receipt of bids.

In evaluating the bids, the Purchaser will determine for each bid the evaluated price by adjusting the price by making any correction for any arithmetical errors as follows:

- (a) 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 shall prevail and the total price shall 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 shall govern and the unit price or subtotal shall be corrected.
- (b) 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.
- (iii) **AWARD OF CONTRACT:** The Purchaser will award the Contract to the bidder whose bid has been determined to be substantially responsive and is the lowest evaluated bid, provided further that the bidder has been determined to be qualified to perform the Contract satisfactorily. The successful bidder will sign a contract as per the attached form of contract and terms and conditions of supply.
- (iv) **VALIDITY OF THE BID:** Your bid should be valid for a period of forty-five (45) days from the deadline for receipt of bids indicated in Paragraph 6 above.

**9.** 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.

**10.** Interested bidders may obtain further information by addressing to the e-mail address [ramp.anaf@mfinante.ro](mailto:ramp.anaf@mfinante.ro).

The bidders shall bear all costs associated with the preparation and submission of their bids, and the Purchaser shall not be responsible or liable for those costs, regardless of the conduct or outcome of the bidding process.

**11.** *At the time the Contract is awarded, the Purchaser reserves the right to increase or decrease the number of trainees by a maximum of twenty percent (20%), without any change in the unit prices or other terms and conditions of the quote and the Invitation to Quote.*

**12.** Please confirm by e-mail the receipt of this invitation and whether or not you will submit a bid.

**Yours sincerely,**

**Daniela Manoli**

**Project Manager**

## FORM OF CONTRACT

THIS AGREEMENT number ..... made on .....2015, between the National Agency for Fiscal Administration in the implementation of the “*Revenue Administration Modernization Project* “, having its principal place of business at *17 Apolodor Street, district 5, Bucharest, Romania* (hereinafter called “*the Purchaser*”) on the one part and \_\_\_\_\_ (hereinafter called “*the Provider*”) on the other part.

WHEREAS the Purchaser has invited bids for **Training for Fiscal Procedural Code** to be provided by the Provider, viz. Contract RAMP/23, (hereinafter called “Contract”) and has accepted the Bid by the Provider for the provision of training services under Contract at the sum of \_\_\_\_\_ ( \_\_\_\_\_ ) hereinafter called “the Contract Price”.

NOW THIS AGREEMENT WITNESSETHES as follows:

1. The following documents shall be deemed to form and be read and construed as part of this agreement, viz:
  - a) Form of Bid;
  - b) Terms and Conditions of Supply;
  - c) Addendum (if applicable);
2. In consideration of the payments to be made by the Purchaser to the Provider as hereinafter mentioned, the Provider hereby concludes an Agreement with the Purchaser to execute and complete the provision of Contract and to remedy any shortcomings therein in conformity with the provisions of Contract.
3. The Purchaser hereby covenants to pay in consideration of the training services provision and acceptance of Contract and remedying of shortcomings therein, the Contract Price in accordance with Payment Conditions prescribed by Contract.
4. This Agreement is concluded for a period of **180 calendar days** from the Date of signing of the Contract.

### **5. Termination**

#### 5.1 Termination for Default

- (a) The Purchaser, without prejudice to any other remedy for breach of Contract, by written notice of default sent to the Provider, may terminate the Contract in whole or in part:
  - (i) *if the Provider fails to deliver any or all of the services within the period specified in the Contract, or within any extension thereof granted;*
  - (ii) *if the Provider fails to perform any other obligation under the Contract; or*
  - (iii) *if the Provider, in the judgment of the Purchaser has engaged in fraud and corruption, as defined in Clause 6 below, in competing for or in executing the Contract.*

- (b) In the event the Purchaser terminates the Contract in whole or in part, the Purchaser may procure, upon such terms and in such manner as it deems appropriate, Training Services similar to those undelivered or not performed and the Provider shall be liable to the Purchaser for any additional costs for such similar Training Services. However, the Provider shall continue performance of the Contract to the extent not terminated.

#### 5.2 Termination for Insolvency

The Purchaser may at any time terminate the Contract by giving notice to the Provider if the Provider becomes bankrupt or otherwise insolvent. In such event, termination will be without compensation to the Provider, provided that such termination will not prejudice or affect any right of action or remedy that has accrued or will accrue thereafter to the Purchaser.

#### 5.3 Termination for Convenience

The Purchaser, by notice sent to the Provider, may terminate the Contract, in whole or in part, at any time for its convenience. The notice of termination shall specify that termination is for the Purchaser's convenience, the extent to which performance of the Provider under the Contract is terminated, and the date upon which such termination becomes effective.

### **6. Fraud and Corruption**

If the Purchaser determines that the Provider and/or any of its personnel, or its agents, or its Subcontractors, Providers, service providers, suppliers and/or their employees has engaged in corrupt, fraudulent, collusive, coercive or obstructive practices (as defined in the prevailing Bank's sanctions procedures), in competing for or in executing the Contract, then the Purchaser may, after giving 14 days notice to the Provider, terminate the Provider's employment under the Contract and cancel the contract, and the provisions of Clause 5 shall apply as if such expulsion had been made under Sub-Clause 5.1.

### **7. Inspections and Audits**

The Provider shall carry out all instructions of the Purchaser that comply with the Romanian laws.

The Provider shall permit, and shall cause its Subcontractors and Providers to permit, the Bank and/or persons appointed by the Bank to inspect the Provider'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 Provider's and its Subcontractors and Providers' attention is drawn to the fact that any acts intended to materially impede the exercise of the Bank's inspection and audit rights constitute a prohibited practice subject to contract termination (as well as to a determination of ineligibility pursuant to the Bank's prevailing sanctions procedures).



**Signature and seal of the Purchaser:**  
FOR AND ON BEHALF OF  
National Agency for Fiscal Administration

**Implementation Unit of the:**  
*Revenue Administration Modernization  
Project*

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**Octavian DEACONU**  
**RAMP Project Coordinator**

**Signature and seal of the  
Provider:**  
FOR AND ON BEHALF OF

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Name of Authorized Representative

### Terms and Conditions of Supply

Project Name: “Revenue Administration Modernization Project - RAMP“

Purchaser: National Agency for Fiscal Administration

#### 1. Prices and Schedules:

	Description of Services	Quantity (number of staff <sup>1</sup> )	Unit Price without VAT (currency)	Total Price without VAT (currency)	Total Price with VAT (currency)	Delivery Date
1.	<b>Training for Fiscal Procedure Code - Bucharest</b>	<b>200</b>				within 180 days from contract signature
2.	Transportation to Bucharest (round trip, maximum 300 km each way) *	<b>100</b>				
3.	Accommodation in Bucharest *	<b>5 x 100</b> nights x persons				
4.	<b>Training for Fiscal Procedure Code - Timisoara</b>	<b>50</b>				
5.	Transportation to Timisoara (round trip, maximum 200 km each way)*	<b>25</b>				
6.	Accommodation in Timisoara *	<b>5 x 25</b> nights x persons				
7.	<b>Training for Fiscal Procedure Code - Cluj</b>	<b>50</b>				
8.	Transportation to Cluj (round trip, maximum 200 km each way) *	<b>25</b>				
9.	Accommodation in Cluj *	<b>5 x 25</b> nights x persons				
10.	<b>Training for Fiscal Procedure Code - Iasi</b>	<b>50</b>				
11.	Transportation to Iasi (round trip, maximum 200 km each way) *	<b>25</b>				
12.	Accommodation in Iasi *	<b>5 x 25</b> nights x persons				
<b>TOTAL</b>						

<sup>1</sup> The quantities in the Prices and Schedules table are only indicative and could be marginally adjusted by the Purchaser during the planning phase of the contract (1<sup>st</sup> month).

2. Fixed Price: The unit prices indicated above are firm and fixed and not subject to any adjustment during contract performance, except for items marked “\*”, which shall be reimbursed at cost, on the basis of supporting documents (invoices, tickets etc.), up to the unit prices quoted above, which are ceiling prices not to be exceeded. The price includes all duties, taxes and other levies payable. The price will include the total cost for the training delivered (trainers’ fees and costs, rental of classrooms etc.), the costs of all necessary study materials for the complete course as well as all costs related to transportation, sustenance charges and accommodation of the trainer(s) and NAFA staff and all additional expenses encountered in the provision of the training services. The location for delivery of the services is detailed in the attached Annex B.

3. Payment: 100% of the total price for each training (including related transportation and accommodation) will be made after each training session is delivered, within 45 calendar days from the Purchaser's issuance of the Acceptance of the services. The invoice should be issued on the same day as the Acceptance document and will include training description, quantity, unit price and total amount. In order to facilitate coherence in the management of the project a single payment will be linked to several deliverables, as per the indicative timetable presented in Annex B *Description of the Services*.

4. Applicable Law: The Contract shall be interpreted in accordance with the laws of Romania.

5. Resolution of Disputes: The Purchaser and the Provider shall make every effort to resolve amicably by direct informal negotiation any disagreement or dispute between them under or in connection with the Contract. In the case of a dispute between the Purchaser and the Provider, the dispute shall be settled in accordance with the applicable law.

6. Force-Majeure: The Provider shall not be liable for penalties or termination for default if and to the extent that its delay in performance or other failure to perform its obligations under the Contract is the result of an event of Force-Majeure.

For purposes of this clause, “Force-Majeure” means an events beyond the control of the Provider and not involving the Provider’s fault or negligence and not foreseeable. Such events may include, but not restricted to, acts of Purchaser in its sovereign capacity, wars or revolutions, fires, floods, epidemics, quarantine restrictions, and freight embargoes.

If a Force-Majeure situation arises, the Provider shall promptly notify the Purchaser in writing of such condition and the cause thereof. Unless otherwise directed by the Purchaser in writing, the Provider shall continue to perform its obligations under the Contract as far as is reasonably practical, and shall seek all reasonable alternative means for performance not prevented by Force-Majeure event

**NAME OF PROVIDER**\_\_\_\_\_

**Authorized Signature**\_\_\_\_\_

**Place:**

**Date:**

## **Description of the Services**

### **Background**

NAFA was created in 2004 to provide a better institutional platform for the many needed operational reforms to promote improved revenue collection in Romania. NAFA is responsible for the collection of most of the country revenues, including those related to social security contributions and customs activities. NAFA plays a pivotal role in mobilizing revenues that finance government initiatives in infrastructure and services that benefit all citizens. NAFA has a solid track record of implementing reforms that enhance both service to the taxpayer as well as audit and collection initiatives that are based on risk management and control. NAFA also recognizes that, as a young institution, it must endeavour to continuously improve itself towards becoming a modern and well-functioning revenue administration, based on voluntary compliance – that is supporting and educating taxpayers who choose to meet their filing and payment obligations, while targeting non-compliant taxpayers for appropriate enforcement actions.

While much progress has been achieved since its creation, more remains to be done. With assistance from the World Bank and other development partners, NAFA has embarked on a five year modernization program to make many productive advances and achieve an internationally recognized high level of performance. NAFA has decided that next reforms will focus on: (1) improving voluntary compliance; (2) fighting tax evasion; and (3) increasing collection efficiency. Specific initiatives to simplify procedures, to improve service, and to deal with non-compliance in both filing and payment will be specific areas of focus.

The economy is evolving rapidly, with new challenges emerging continuously that must be addressed. Citizens and businesses increasingly see their time as a limited resource. They rightly demand that their interactions with public services deliver value and that issues are addressed through a single and efficient interaction. NAFA has made considerable progress over the last five years, introduced innovations, and attempted to keep pace with the service delivery demands of taxpayers but progress has been limited by existing technology, business processes, and organizational arrangements. The Revenue Administration Modernization Project supports a transformational strategy to take advantage of technological advances to provide better public services for citizens and businesses and to do so at a lower cost to the taxpayer. One of the most important achievements expected after this project is the sustainable education the tax officers with clear benefits for the taxpayers.

The overall objective of the Training Services is to provide NAFA with timely, high quality development and implementation of a training program, covering all the areas in the Fiscal Procedural Code, including the recent modifications to the fiscal legislation estimated to enter into force starting with year 2016. The Training Provider will prepare, organize and undertake classroom training sessions in the area of the Fiscal Procedural Code for the target population of NAFA personnel defined in this ToRs.

## **Scope of the Required Services**

The Provider is expected to deliver training and to prepare the customized training materials, questionnaires, tests, handbooks and additional learning aids, tailored for adult learning experience. In addition to the learning activities the Provider will be responsible and will bear all costs associated to all logistic arrangements necessary for the implementation of the training program.

The Provider will be required to:

- Elaborate training manuals in the area of the Fiscal Procedural Code, tailored for the specific characteristics and professional background of experienced tax administration employees and other related materials necessary for the good implementation of the training program;
- Elaborate, together with the staff from NAFA's Human Resources department, the comprehensive training plan for the entire target population;
- Provide the classrooms and the supporting equipment for the good undertaking of the trainings;
- Provide accommodation for the participants to the training sessions for the entire period of the training (3\* facilities or equivalent);
- Provide transportation and accommodation services for the participants. The baseline assumption is that only 50% of participants will need accommodation and transportation. For the remaining 50% of participants providing meals during the entire training sessions will be considered. Meals (breakfast, lunch and dinner) will be provided for the participants requiring accommodation for the entire duration of the training session. Lunch will be provided for all participants;
- Deliver training on Fiscal Procedural Code. All the information presented to NAFA employees will be based on the provisions of the new/updated Fiscal Procedural Code to enter into force by 2016;
- Provide certificates for the participants to training modules/sessions;
- Conduct the training modules, provide follow-up based on the feed-back received;
- Draft detailed training reports for each module/session, comprising general findings and proposals for the forthcoming modules/sessions;
- Submit the training reports to NAFA for approval, no later than 15 working days from the date of completion of each session;

The Provider should prove access to sufficient qualified personnel to allow for flexibility in timing.

## **Scope of work**

The entire training program will be based on the provisions of the new/updated Fiscal Procedural Code to enter into force by 2016. The Provider will define the training modules having in mind the following indicative structure:

- First module covering titles I, II and III of the Fiscal Procedural Code: General Provisions, General Provisions Regarding the Legal Fiscal Material Relations, General Procedural Provisions;
- Second module: Fiscal registration accountancy and fiscal obligations and Tax declarations;
- Third module: Establishing tax obligations, impositions, social contributions and other amounts due to the General Consolidated Budget, Mutual procedure to mitigate/avoid double taxation;
- Fourth module: Tax audit, Administrative cooperation in the fiscal area;
- Fifth module: Collection of the fiscal debts;
- Sixth module: Resolution of appeals formulated against tax decisions;
- Seventh module: Sanctions and Final and transitory provisions.
- Eighth module: Overview of the upcoming changes in the fiscal legislation. Main changes in the Fiscal Procedural Code to enter into force starting with year 2016.

All modules will include case studies that are relevant for the Romanian legal framework. The Provider should take into consideration the fact that all the participants to the training sessions are experienced tax officers, possessing both theoretical knowledge and also practical experience in the area and shall not limit the training content to a broad presentation of the text of the Law. Consequently, the Provider should be able to analyze and discuss specific all the cases raised by the participants.

The Provider will plan and perform training sessions, taking into account NAFA's specific needs in the area and will propose the proper design of the program in order to provide the best knowledge to participants and to ensure a proper timeframe for the appropriate transfer of knowledge.

The training sessions should be designed as classroom training with maximum 25 participants. Starting from the eight modules presented above the Provider will have the freedom to best define each training session, based on his own experience and on the available time.

***The indicative duration of the training for each module is of minimum 5 days.***

Providers are required to provide into their technical proposals the most suited design of the training sessions, as well as the indicative schedule of the training activities. The schedule will be completed in the initial period of the assignment and the complete training plan will be finalized together with NAFA.

*Estimated number of trainees: 350 NAFA staff from central and local level.*

*Target groups:*

- staff from the Legal Directorate (approx. 175 persons);
- staff from the Appeals Directorate (approx. 25 persons);
- staff from the Tax Audit General Directorate (approx. 50 persons);
- staff from the General Directorate for Regulation of the Budgetary Debt Collection (approx. 50 persons);
- staff from the Taxpayer Services General Directorate (approx. 50 persons).

The number of participants from each of the target groups might be subject to modifications, based on the findings from the initial period of implementation, when the comprehensive training plan will be finalized.

*Location of the training modules/sessions:*

- București (approx. 200 persons);
- Iași (approx. 50 persons);
- Timișoara (approx. 50 persons);
- Cluj-Napoca (approx. 50 persons).

No major changes will be accepted in the proposed locations.

## **Service Specifications**

### **Transportation**

The Provider shall ensure round-trip transportation for the participants residing outside the cities where trainings are organized (estimated at around 50% of the total number of participants), within a maximum distance of 300 km from Bucharest and 200 km from Timisoara, Cluj and Iasi respectively.

*The transportation expenses shall be reimbursed to the Provider at cost, upon submission of supporting documents (invoice, tickets etc.) up to the unit prices quoted by the Provider, which are ceiling prices not to be exceeded.*

**Accommodation:** single rooms at a 3 stars hotel or equivalent, centrally located, with breakfast included in accommodation price.

To the extent possible, accommodation shall be provided at the same location with the training classroom. If this is not possible, the Provider shall ensure proper transportation at no extra charge for all participants requiring accommodation.

*The accommodation expenses shall be reimbursed to the Provider at cost, upon submission of supporting documents (hotel invoice) up to the unit prices quoted by the Provider, which are ceiling prices not to be exceeded.*

## **Classrooms**

The classrooms shall have adequate capacity and facilities to accommodate the number of participants as described above.

All necessary technical equipment required for the training will be provided and included in the price of the contract. As a minimum, the classrooms shall be equipped with the following:

- laptop, projector, projection screen;
- Internet access;
- access to printing and copying facilities;
- air conditioning / heating;

## **Catering**

The following services will be provided as a minimum:

### **Coffee breaks**

2 coffee breaks shall be provided for each training day

The following will be provided:

- coffee, tea, milk, sugar, sweetener;
- still and carbonated water;
- snacks;

### **Lunch**

Open buffet lunch shall be provided for all participants, at the same location where the training is provided.

The menus will include as a minimum:

- appetizers (3 options) – min. 150 gr/person;
- hot meal (3 options) – min. 250 gr/person;
- side dishes (garnish) – min 150 gr/person;
- salads (2 options) – min 150 gr/person;
- fruits and deserts (3 options) – min 150 gr/person;
- still and carbonated water;
- refreshment drinks (carbonated, non-carbonated);
- coffee, tea



25% of the menu should be vegetarian and/or suitable for people observing religious fasting.

### **Reporting, Communication, Payments**

The Provider will report directly to the RAMP Project Manager. The Provider's staff will carry out their work in cooperation with the Project Management Unit team. Close cooperation and coordination is needed with the representatives of the General Directorate for Organization and Human Resources within NAFA in preparing the training plan, scheduling the activities and the participants, monitoring training deployment and issuing diplomas.

**The Provider shall submit to the Purchaser, within 15 working days after each training session a Training report describing the Provider's activities in the provision of the training; main findings and outcomes of the training program; recommendation for NAFA.**

**All documents will be submitted in both Romanian and English versions.**

Additionally the Provider will submit to NAFA an Inception Report within 2 weeks after the Contract signing date, containing the detailed training plan, developed and validated together with the representatives of the General Directorate for Organization and Human Resources. The Inception Report will include as annexes the training manuals and other related materials and an outline training strategy.

A Final Report of the project will be provided within 15 working days after the completion of the last training session and will include the main findings of the training program, lessons learned and recommendations for establishing the basis for a permanent training covering all the areas so the Fiscal Procedural Code.

Within five (15) working days from the submission by the Provider of the documents listed above, the Client shall either issue an Acceptance document or request the Provider to remedy any shortcomings in the supply of services or training.


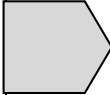















Payment will be made after training sessions delivery, within 45 calendar days from the Purchaser's issuance of the Acceptance of the services. The invoice should be issued in the same day as the Acceptance document and will include training description, quantity, unit price and total amount.



In order to facilitate coherence in the management of the project a single payment will be linked to several deliverables, as per the indicative timetable presented in the following section.

## Schedule of Work

The commencement date shall be no later than 2 (two) weeks from the signature date of the contract.

Table 1. The indicative timetable that links training sessions and deliverables/reports is presented below:

	Month 1	Month 2	Month 3	Month 4
1. Commencement date				
2. Prepare training plan, manuals, training strategy and other related materials / making the logistic arrangements (2 weeks)	 (IR)			
3. Session no. 1		 (R1)		
4. Session no. 2		 (R2)		
5. Session no. 3		 (R3)		
6. Session no. 4		 (R4)		
7. Session no. 5		 (R5)		
8. Session no. 6		 (R6)		
9. Session no. 7		 (R7)		
10. Session no. 8		 (R8)		
11. Session no. 9		 (R9)		
12. Session no. 10		 (R10)		
13. Session no. 11			 (R11)	
14. Session no. 12			 (R12)	
15. Session no. 13			 (R13)	
16. Session no. 14			 (R14)	
17. Final Report			 (FR)	

-  - deliverable
-  - training session

Definition of indicative dates, locations, sessions and group composition for each module in order to cover all the target groups and all topics of interest for each group will be proposed by the Provider in the bid and will be consolidated in the first 2 weeks of the consultancy, when the detailed training plan will be finalized. The indicative duration for each training session is of minimum 5 days. The price (lump sum related to tasks described) must comprise all direct and indirect expenditures related to designing, organizing, preparing and undertaking the training, including, housing, meals, accommodation and travels (transport) both for the trainer(s) and the trainees as described in the Bidding Document and its annexes.

Table 2. The indicative connection between deliverables and payments is proposed in the table below:

	<b>Deliverables:</b>	<b>Indicative Due Dates:</b>	<b>Related Payments:</b>
<b>IR</b>	Inception Report containing the detailed training plan and including as annexes the training manuals and other related materials and an outline training strategy	<b>6 weeks</b> from commencement	<b>1<sup>st</sup> payment</b>
<b>R1</b>	Training report – session no. 1	<b>7 weeks</b> from commencement	
<b>R2</b>	Training report – session no. 2	<b>8 weeks</b> from commencement	
<b>R3</b>	Training report – session no. 3	<b>9 weeks</b> from commencement	<b>2<sup>nd</sup> payment</b>
<b>R4</b>	Training report – session no. 4	<b>9 weeks</b> from commencement	
<b>R5</b>	Training report – session no. 5	<b>10 weeks</b> from commencement	
<b>R6</b>	Training report – session no. 6	<b>10 weeks</b> from commencement	
<b>R7</b>	Training report – session no. 7	<b>11 weeks</b> from commencement	
<b>R8</b>	Training report – session no. 8	<b>11 weeks</b> from commencement	
<b>R9</b>	Training report – session no. 9	<b>11 weeks</b> from commencement	
<b>R10</b>	Training report – session no. 10	<b>12 weeks</b> from commencement	

<b>R11</b>	Training report – session no. 11	<b>13 weeks</b> from commencement	<b>3<sup>rd</sup> payment</b>
<b>R12</b>	Training report – session no. 12	<b>13 weeks</b> from commencement	
<b>R13</b>	Training report – session no. 13	<b>14 weeks</b> from commencement	
<b>R14</b>	Training report – session no. 14	<b>15 weeks</b> from commencement	
<b>FR</b>	Final Report including the main findings of the training program, lessons learned and recommendations for establishing the basis for a permanent training in the area	<b>16 weeks</b> from commencement	

The project plan proposed in the two tables above is only a tentative one, the Provider has the freedom to propose his best option for organizing the project in the technical proposal submitted to NAFA, based on his own experience. Also, the entire training has been divided into 14 sessions, having in mind the total number of trainees and the maximum number of participants per session. The Provider is advised to make their own recommendation on the split and to propose the best option in this area. Nevertheless, major deviations need to be duly reasoned by supporting arguments.

When proposing the implementation plan the Provider should take into consideration the following constraints:

- estimated date for signature of the contract is December 1<sup>st</sup>, 2015;

### **Data, Services and Facilities to Be Provided by NAFA**

NAFA will make available the lists with tax officers included in the training program. In organizing the training program the Provider will be assisted by representatives of NAFA's General Directorate for Human Resources.

The Provider shall be responsible for all logistics and accommodations required to carry out the assignments, as listed in Scope of Work.

### **Provider's Qualifications**

The Provider responsible for this assignment will be selected to provide both expert training in the area of the Fiscal Procedural Code and also to prepare and organize the training sessions and modules, including all the necessary logistic arrangements and must have proven significant experience in designing and implementing trainings in such a specialized area as the Fiscal Procedural Code and also relevant experience in organization and logistics for big learning programs, geographically spread, similar to the one required by NAFA.

The Provider should have successfully delivered trainings in fiscal procedure code or other relevant taxation topics to at least 100 participants over the last two years.

### Key experts

Experts who have a crucial role in implementing the contract are referred to as key experts.

According to the indicative project plan presented in Table 1 there are several training sessions taking place simultaneously. If the Provider chooses to adopt such an approach for training delivery, it should provide two proposals (or more than 2, if more than two sessions will be scheduled to take place simultaneously) for the position of Key expert in the area of the Fiscal Procedural Code (trainer). The requirements for qualification and skills are similar for all the trainers that will be involved in providing the training sessions.

The qualifications and skills of the key expert(s) for this contract should not be less than those listed below:

### ***Key Expert(s) in the area of the Fiscal Procedural Code – Trainer(s)***

#### ***General Qualifications***

- Education at least University Degree, preferably Master's degree, or equivalent in a relevant field for the assignment (Law, Taxation, Management, Economics, Public Administration or similar).
- Postgraduate degrees (Master's degree or Doctorates) in the area of tax law will be considered an advantage;
- Fluency in Romanian.

#### ***Adequacy for the Assignment***

- At least 15 (fifteen) years of overall professional experience;
- A minimum of 10 (ten) years of specific professional experience in the area of taxation, fiscal policy development and/or implementation;
- Proven experience in training in the area of the Romanian Fiscal Procedural Code for private or public organizations or teaching tax legislation at university level – at least 2 (two) years. Written recommendations from previous beneficiaries would be considered an advantage.
- Proven pedagogical skills attested either by an appropriate university diploma/trainer certificate or by a written recommendation provided by a former employer/beneficiary.

The overall effort of the Key Expert(s) in the area of the Fiscal Procedural Code is expected to be of 3.5 staff-months during the implementation/execution of the contract.

### Other experts

If, in the opinion of the Provider, the performance of the tasks described in these terms of reference requires input from other experts, the Provider is free to add these additional resources as non-key experts. The costs must be included in the bid price.

All experts (key and non-key) must be independent and free from conflicts of interest in the responsibilities accorded to them.

#### Support staff

The Provider shall supply all support staff necessary for the proper fulfillment of his obligations. The costs of the support staff - if necessary - must be included in the bid price.

**FORM OF BID**

\_\_\_\_\_ (Date)

To: **National Agency for Fiscal Administration** in the implementation of the ***“Revenue Administration Modernization Project - RAMP”***

We offer to provide the **Training for Fiscal Procedure Code (RAMP/23)** in accordance with the Conditions of Contract accompanying this Bid for the Contract Price of \_\_\_\_\_(amount in words and numbers) (\_\_\_\_\_) (name of currency) \_\_\_\_\_. We propose to complete the delivery of Training Services described in the Contract within a period of 180 calendar days from the Date of Signing of the Contract.

This Bid and your written acceptance will constitute a binding Contract between us. We understand that you are not bound to accept the lowest or any Bid you receive.

We hereby confirm that this Bid complies with the validity of the Bids required by the proposal documents.

Authorized Signature: \_\_\_\_\_

Name and Title of Signatory \_\_\_\_\_

\_\_\_\_\_

Name of Provider : \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Phone Number \_\_\_\_\_