

NATIONAL AGENCY FOR FISCAL ADMINISTRATION

Revenue Administration Modernization Project

Terms of Reference

Specialized Training on Organization and Functioning of the Banking Sector

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 for taxpayers and, also, for the tax officers.

The overall objective of the Consultancy is to provide NAFA with timely, high quality development and implementation of a training program, covering all the areas in the Organization and Functioning of the Banking Sector. The successful Consultant will prepare, organize and undertake classroom training sessions in the area of the Organization and Functioning of the Banking Sector for the target population of NAFA personnel defined in this ToRs.

Scope of the Required Services

The Consultant 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 Consultant will be accountable for all the logistic arrangements necessary for the implementation of the training program. The training will be delivered in Romanian.

The Consultant will be required to:

- Elaborate training manuals and other related materials;
- Elaborate, together with the staff from NAFA's Human Resources department, the comprehensive training plan for the target NAFA staff;
- Rent the classrooms and provide the supporting equipment for an optimal delivery of the training session;
- Provide accommodation for the participants to the training session for the entire period of the training (3* facilities or equivalent);
- Provide transportation and accommodation services for the participants outside Bucharest. The baseline assumption is that only 7 participants will need accommodation and transportation. Meals (breakfast, lunch and dinner) will be provided for the participants requiring accommodation for the entire duration of the training session. For the remaining 11 participants, providing lunch for the whole duration of training session will be needed.

The geographic distribution of the participants is as follows:

Region	Participants
General Directorate of Large Taxpayers Administration Bucharest	11
North East Region (Iasi)	1
South East Region (Constanta)	1
South Muntenia Region (Ploiesti)	1
South West Oltenia (Craiova)	1
West Region (Deva)	1
North-West Region (Cluj)	1
Central Region (Brasov)	1
Total participants	18

* The current distribution of participants is indicative and can be modified by the Client.

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- Deliver Specialized Training on Organization and Functioning of the Banking Sector;
- Provide certificates of participation for the NAFA staff attending the training session;
- Deliver the training, provide follow-up based on the feed-back received;
- Draft detailed training report for the training session, comprising general findings;
- Submit the training report to NAFA for approval, no later than 15 working days from the date of completion of the training session;
- The selected consultant should prove having enough personnel to allow for flexibility in scheduling the training session.

Training curricula - Banking sector

The training curricula will include relevant tax issues for the banking sector.

The themes of interest are deeply specialized and the presentation must reveal and emphasize on the aspects related to risk areas.

1. Banking products, classified per categories of such products, with detailed descriptions of: the authorization process for such products, how the development of activities for each product is monitored, consideration of all possible steps or situations, such as, but not limited to: banking contracts for cession/assignment of debts, commissions, interests, taxable operations, provisions and related records regarding their deductibility, chain of approvals for banking products, assessment of such products; accounting records/regulations, as well as tax issues for such products;
2. Relations between technical records and accounting records in the banking activity; cases when technical records may serve as accounting documents;
3. Reports to be submitted by the banking companies to the National Bank of Romania (NBR) and proceedings to check and exploit such reports;
4. Details on the exchange of information with banking authorities similar to the NBR from EU member states and non-EU states;
5. Rules and accounting/taxation of the portfolio transfer, both internal and external;
6. Types of banking frauds as identified by the NBR or by the banking companies during their current activity and how such frauds may be assessed from the point of view of taxation.

Scope of work

The Consultant will define the training program. The training will last 5 days. The training should be designed as classroom training with a maximum of 18 participants.

The Consultant will have the freedom to best define the training session, based on its own experience and on the available time.

Consultants are required to present into their technical proposals the most suitable design of the training session, as well as the indicative schedule of the training activities to be performed under

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RAMP/CS/24. The schedule will be completed during the initial period of the assignment and the final training plan will be decided together with NAFA.

Number of attending staff: 18 NAFA staff from central and local level.

Target group:

- staff from the General Directorate of Large Taxpayers Administration;
- staff from County Public Finance Administrations

The total number of participants (i.e. 18) is fixed and will not change during the implementation of the project. 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 session will be in Bucharest.

No major changes will be accepted to the proposed locations.

Reporting, Communication, Payments

The selected Consultant will report directly to the RAMP Project Manager. The Consultant'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, deciding on the participants, monitoring training deployment and issuing certificates of participation.

The Consultant shall submit to the Client, within fifteen (15) working days after the training session, a proof of training delivery: a "Training report" describing Consultant's activities in the provision of the training; main findings and outcomes of the training program; recommendations for NAFA. All documents will be submitted in both English and Romanian versions.

Within fifteen (15) working days from the submission by the Consultant of Report, the Client shall either issue an Acceptance document or request the Consultant to remedy any shortcomings in the supply of services or training.

Payment will be made within 45 calendar days from the Consultant's issuance of the invoice. The invoice should be issued the same day as the acceptance document and will include training description, quantity, unit price and total amount.

Schedule of Work

The commencement date of the contract services shall be no later than 10 (ten) days as from the signing date of the contract.

The consultant has the freedom to propose his best option for organizing the project in the technical proposal submitted to NAFA, based on his own experience. The Consultant is expected to make its own recommendations on the schedule and to propose the best option. Nevertheless, major deviations need to be duly explained by strong supporting arguments.

Definition of the detailed implementation plan will be proposed by the consultant in the technical offer

and will be consolidated in the first 2 weeks of the consultancy, when the detailed training plan will be finalized. The indicative duration for the training session is 5 days. The price must comprise all direct and indirect expenditures related to designing, organizing, preparing and undertaking the training, including meals, accommodation and travel (transport) both for the trainer(s) and the participants as described in these Terms of Reference.

When proposing the implementation plan, the consultant should take into consideration that the estimated date for signature of the contract is December 20th, 2015;

Data, Services and Facilities to Be Provided by NAFA

NAFA will make available the lists of staff included in the training program. In organizing the training program, the Consultant will collaborate with representatives of NAFA's General Directorate for Human Resources.

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

Consultant's Qualifications

The Consultant responsible for the RAMP/CS/24 assignment will be selected to provide both expert training in the area of the Organization and Functioning of the Banking Sector and also to prepare and organize the training session, including all necessary logistic arrangements and must have proven significant experience in designing and implementing trainings in such a specialized area as the Organization and Functioning of the Banking Sector.

Key expert(s)

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

The requirements for qualification and skills are similar for all the trainers that will be involved in providing the training session.

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 Organization and Functioning of the Banking Sector – Trainer(s)

General Qualifications

- Education - at least University Degree, preferably Master's degree, or equivalent in a relevant field for the assignment (Economics, Law, or similar).
- Professional training courses appropriate for the position in the project or professional Certificates as trainer in the banking sector field will be considered an advantage;
- Fluency in Romanian.

Adequacy for the Assignment

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- At least 7 (seven) years of overall professional experience;
- A minimum of 5 (five) years of specific professional experience in the area of banking policy development and/or implementation and/or financial audit/supervision of banking sector;
- Proven experience in training in the area of the banking sector in Romania, for private or public organizations – at least 2 (two) years. Written recommendations from previous training beneficiaries would be considered an advantage;
- Proven pedagogical skills documented either by an appropriate university diploma or by written recommendations provided by former employers/beneficiaries.

The overall estimated effort of the Key Expert(s) in the area of the Banking Sector is expected to be of 6 weeks in year 2015/2016.

Other experts

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

All experts (key and non-key) must be independent and free from conflicts of interest related to the performance of their tasks within this assignment.

Support staff

The Consultant shall supply all support staff necessary for the proper fulfillment of his obligations. All the costs related to such support staff - if necessary - must be included in the lump sum price offer.

Incompatibility for the Assignment

The Consultant or all his experts (key and non-key) must not have in progress contractual relations of representation/consulting/professional assistance and/or be involved in the reorganization / liquidation / supervision of banking companies.

Template for the submission of the financial proposal

According to the provisions applicable to the Selection based on Consultants’ Qualifications (CQS) under World Bank’s *Consultants Guidelines* (2011 edition), only the highest ranked consultant will be invited to submit a technical and financial proposal.

The financial proposal shall be prepared based on the following indicative table:

	Description of Services	Quantity	Unit Price without VAT (currency)	Total Price without VAT (currency)	Total Price with VAT (currency)
1.	Training on Organization and Functioning of the Banking Sector - Bucharest	1 session x 18 people			
2.	Transportation to Bucharest from Iasi (round trip) *	1			
3.	Transportation to Bucharest from Constanta (round trip) *	1			
4.	Transportation to Bucharest from Ploiesti (round trip) *	1			
5.	Transportation to Bucharest from Craiova (round trip) *	1			
6.	Transportation to Bucharest from Deva (round trip) *	1			
7.	Transportation to Bucharest from Cluj (round trip) *	1			
8.	Transportation to Bucharest from Brasov (round trip) *	1			
9.	Accommodation in Bucharest *	7			
TOTAL					

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.