1. General examinations

Considered to be a product of knowledge, decision and of the human factor action, the fiscal system is composed by the totality of taxes provided by the persons and juridical entities, from the techniques of establishing and taking the quantum of fiscal gatherings also their handling.

The fiscal system has mainly a financial role, of gathering the required resources to cover the public expenses, an intervening role, to encourage or slowing the economical activities and not last a social role, of distributing of an important part of the gross domestic product.

As in the actual period takes places a reforming and modernization of the fiscal system period, we consider that this can be realized only by creating a coherent system of taxes, equitable and efficient, after a solid fiscal politics connected with the budget politics.

The renew in fiscal administration wants to define a coherent strategy, that should be meant to increase the fiscal productivity (the increase of efficiency in collecting, reduction of the difficulty of self conforming), doing a strict control and the accentuation of the declared principles in the detriment of the imposing principles.

Starting from the troubles of collecting and administration of taxes, the slow exchange of information regarding declarations, payments, compelled execution, and from here the importance that the services of technology information have in the process of a good functioning of the evidence activity, following and cashing the incomes from the state budget, this material wants to take into consideration the problem of the growth in stability of the fiscal system, especially trough a better sustainability, watch and administration of the informatical system.

2. Developing strategy of the informatics system of fiscal administration

In Romania, the task of creating a fiscal system and a fiscal strategy belongs to the legislative power (Parliament) and the executive power (Government), and the fiscal administration is realized by the Ministry of Economy and Finances.

As a special organ of the central public administration, in the subordination of Government, the Ministry of Economy and Finances applies the strategies and the Program of government in the economical and public finances domain, assuring the utilization of financial means, in concordance with the economical requirements and to stimulate the initiative of economical users.

Having a synthesis role, assuring the creation of budget and fiscal politics, of the strategies and programs regarding the economical growth, to administrate more efficient the financial resources of the state and durable development of the romanian society.

Even if it doesn’t exist a clear evidence, at international level, about the way the economical growth is affected by
the level of public expenses, it is sure that this one is influenced by the quality of public expenses. So a consolidation of the quality of public finances can be done only through improving efficiency, transparency and responsibility in the way of creating and utilizing the public resources.

The activity of the Ministry of Economy and Finances, regarding the evidence, the pursuit and receipt of incomes of the strengthened state budget it is highly influenced by the level of technological improvements, by the rate of renewal of the technological products, by the diversification of electrical services and by the existence of some software products compatible with those already existing at the European structures level.

In these conditions, at the elaboration of “The Strategy of Ministry of Public Finances for the period 1 January 2002 – 31 December 2006” (approved trough the Order of Ministry of Public Finances nr.289 from 21.02.2002), have included also stipulations regarding the development of the Integrated Informatic System of MPF (the Chapter “Information Technology – IT”).

Later, it has been established an actualization of the precedent version trough elaborating the “Information Technology Strategy of the Ministry of Public Finances for the period 2003 – 2006” as a part of the national Strategy for promoting new economies and implementing the international society.

As the Strategy adopted says. MEF has established field priorities:

- consolidation, stabilization and development of the Information System of the Ministry of Public Finances (ISMPF) to answer the required fields of the reform in the public finances domain;
- improving the infrastructure, equipping with latest equipments and introducing adequate technologies of information and communications to assure the interoperability, security and the viability of the system.

A sequel of the development politics of the Information Technology from MEF is found also in “Strategic Plan of Ministry of Economics and Finances for the period 2007 – 2009” and in “Strategy for medium term of ANAF, for the period 2007 – 2011”.

So, in the Strategic plan of MEC, it is considered that the performance of the activity of the ministry is influenced by a series of factors regarding: regarding:

- the level of technological endowment and the rate of renewal of the technological products;
- the enlargement of electronic services;
- the existence of some software products compatible with the ones already existing at European structures level;
- the access at electronic networks of fast communication and the degree of their performances;
- the development of communication systems.

Also, ANAF, in the Strategy on medium term, considers that: “informatization is an essential element, for facilitating the deposits of declarations and the effectuation of budgetary payments, also as a support of the development in efficient conditions, rightness and operatively of current quests of the employees”.

ANAF, appreciates that a growth in collecting the budget incomes can be realized trough stimulating volunteer conformation at declaration and payment. For this objective in the ANAF Strategy it is mentioned that: “it is essential to assure the instruments of informatic checking of the process of handling the declarations and fiscal payments. In perspective of the fiscal declarations trough electronic means by all categories of payers, also doing payments in an electronic system”.

For the development of the required informatic support for the fiscal administration activity there are planned different lines of action:

- the development of informatic programs to take over the information from other owners and the assurance of
the required software for the data transfer;
- the creation of informatic programs to automatically report all the performance indicators from the databases;
- the single formation of the informatical programs to do the tasks from the economical-administrative activity.

We can take a conclusion that in the process of implementation of the information society there were seen different strategies at national level but also at the department level. But in the territorial profile, at the subordinated structures of MEF and ANAF there wasn’t created a spread with precise deadlines, of the priorities in the informatization of fiscal administration.

3. Implementing the politics of the informatization of fiscal administration

The strategy build in the IT domain follows a descendent way, from the Ministry of Economy and Finances, more precisely from the specialty direction for the information technology (GDIT), to the territorial structures and the services for the Information Technology (SIT). So, the decisions regarding the informatization politics (from the modernizing the infrastructure, equipping it with latest equipments and securing the system, until automating the whole fiscal system) there are taken centralized, GDIT sending in the field the solutions of implementing and monitorizing the stage of their application.

The information system of MEF covers in present, trough the development and implementation of the IT applications for the fiscal domain, the automatization of approximately:
- 100% from the activity of registering the payers;
- 90% from the activity of processing the fiscal declarations from physical and juridical entities;
- 75% from the activity of collecting the incomes of state and obliged executions;
- 60% from the fiscal control activity.

The coherence of the whole information system of MEF is assured by Registers and General Classified Lists (the Registers of payers - juridical entities, Register of payers – physical entities, General Classified Lists of the territory, General Classified Lists of the administrative structures of MEF, etc.) of which administration is made centralized, into an unique database and communicates with all operative units.

Analyzing the hardware\(^1\) architecture, depending on the acquisition date, it is seen that, the equipments from the year 2007 and even those from the first month of 2008, have assured an equilibrium between the required modern hardware infrastructure and the realized improvements. So, the equipments older then 4 years aren’t preponderant, they represent only 20% from the existing\(^2\) infrastructure

The problems are the Microsoft Office suite, where the number of patients is smaller then the number of workstations, thing that shows installs with pirated software. There are also applications that can’t run on the workstations that have old operating systems.

The externalization of the IT activity is reduced, being represented only at the level of maintaining equipments and assuring the communication infrastructure.

In what regards the administration of ISMEF it is seen that, at the subordinated structures of MEF, because of the reduced number of employees, it can’t be done a spread of attributions, on each activity: administration of calculus systems, applications, databases and communication infrastructure.

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\(^1\) Database of county GDIT și SIT
\(^2\) Phare Programs 2004 și 2005- IT equipment
The analysis of the way of implementing and exploiting at county DGFP level and of the subordinated fiscal units of the specific applications has identified more dysfunctionalities:

- the applications don’t sustain in a corresponding measure the collecting domains of incomes and fiscal control, being unused for the realization of the control program, so the fiscal control could be done with priority from those economic agents where have been seen problems trough the accounting balance sheet or trough the sent fiscal declarations;
- even if it takes care of a big database fond, the informatic applications don’t correspond to all the requirements asked by MEF or it’s subordinated structures. In many cases there are necessary further manual makeovers of the information trough the development on the local plan of applications which should extract information directly from the databases;
- the applications don’t have a complete operating documentation that should contain charts of the operations and of the system, procedures of restarting/recovering, procedures for safety backups of the files, error messages and reconciliation techniques;
- it didn’t take part a reduction of costs (consumables, postal expenses etc.), as a follow up of the implementation of applications, but, the executions of certain functions of the applications leading at a huge consumption of paper;

With all the identified problems it can be taken a conclusion, that the implementation and utilization of informatic applications of taking and modeling the economical agents declarations regarding their budget debts made possible the considerable improvement of the activities of cashing the debts of every economic agent and so a more operative pursuit of completing the tasks that the payers have.

The programs of payers assistance created by MEF are appreciated, by the users, as being accessible, easy to access, according to the legal conditions, creating reduced costs, with positive effects over the producing time, answering the economical agents requirements and contributing at improving their activities.

4. Risks generated by an broken management of the informatic system

Analyzing the way of development of the activity in the IT domain, at central level but also at operative level, we identified several risk factors, in what regards the IT management of activities, the required resources (financial, material and human), the operating and control of IT systems and the impact of the legislative medium. The risks are determinate by the fact that:

- it wasn’t adopted a working methodology that could ensure the defining of requirements by the functional departments from MEF, also the take over of responsibility regarding the appeals and the developing and implementing plans. This fact, leads to the risk that certain IT projects will not reflect correctly the real requirements of the IT system users. Also there exists the risk that trough transmitting to GDIT of several tasks that include significant modifications in applications, without taking into considerations the aspects regarding the necessary time to create, test and implement such modifications, the quality of works could suffer. Some functions being insufficient tested;
- in the conditions of constant growth of the activity volume of financial and fiscal administration and of the increasing addiction of the IT system it is necessary the full cover with modern infrastructure. So there exists the risk of being unable to reach the objectives that MEF must complete regarding the reform in public administration by utilizing the information and communications technology;
the inexistence of a separate budget for IT that should keep the necessities of sustainability of the MEF functions in conformity with it’s provisions and with the significance the Ministry has in Administration leads, on one side, to the risk that initiated informatical projects could not be implemented as in the established charts and on the other side at the impossibility of a correct evaluation of the IT activity efficiency;

- taking into consideration that all evaluated informatic applications are elaborated and coordinated at MED level by GDIT the change and development of the informatic system at county level is limited. From this level there are made only suggestions for the development or implementation of new applications. There doesn’t exists a tight collaboration between GDIT and the users of the IT applications, so that often appear confuses and inconsequence in defining the requirements for the new informatic applications, situations solved later after the implementation of the applications;

- the often legislative financial-fiscal changes from the latest period have lead to often modifications in the structure of the informatic applications. Trying to answer in a short time to all the requirements regarding the legislation in this domain, the applications become very complex, sometimes insufficient tested, having unwanted repercussions over the quality of utilized documentation, operatively of teaching the users and over the quality of activity in general.

We can take a conclusion, that in the conditions of constant growth of the activity volume of the financial-fiscal administration and the increasing dependency by the IT system, the bad allocation of hardware and software resources, because of a lack, in territory, of specialists, leads to the risk to be unable to reach the objectives of MEF regarding the reform in public administration by utilizing the modern instruments of information and communication technology exposed in the “National strategy of informatization and implementing in a fast rhythm of the informational society”.

As the Ministry of Economy and Finances wants to develop an efficient management of the economical financial and human resources, putting an accent on competitiveness, transparency and integrity, we consider to be necessary the support of the factors from the reform and the administration of the fiscal system, in what regards the growth of stability trough clarifying the methodological and procedural aspects, but also trough a better sustainability, checking and administration of the informatic system.

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