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ONLINE TRANSMISSION OF TAX RETURNS – A STRATEGIC GOAL OF SERVICE E-GOVERNMENT IN ROMANIA

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Abstract:

Implementation of e-government in Romania is a complex process related to the development of this system at European and international, the legal framework is the national strategy for promoting the new economy and implementing the information society and Government strategy computerization of public administration. In the paper after a brief overview of the strategic objectives of widespread on-line transmission of all the tax returns of the economic and a brief analysis of the current provision of these services, we reveal the types of relations existing in the information carried by e-government in Romania.

Keywords:

e-government, information society, on-line transmission, G2B, B2G

1. STRATEGIC GOAL OF SERVICE E-GOVERNMENT IN ROMANIA

In order to understand the role and the place held by e-Government processes in implementing modern public strategies, it is important that these processes, which in Romania [1], started in an empiric form together with the development of technologies based on the Internet, be approached step by step.

The implementation of e-Government in Romania is a complex process correlated with the development of this system on European and on international level, while the legal framework is represented by the National strategy for promoting new economies and implementing computer systems, as well as the Government Strategy regarding the information technology of public administration. In this respect, a series of Government specialists, specialists from the Group for Promoting Information Technology, from the Ministry of Communication and Information Technology, from research institutes, from universities or other public institutions and non-governmental organizations aim at coordinating on strategic level and integrating information systems on national level so that they could provide natural persons and legal entities with a set of public information and services which are in fact the quintessence of e-Government.

During the first decade of the 21st century, from informational point of view, the Romanian public administration underwent a full process of e-Government implementation based on a modern computer infrastructure and a coherent set of applications, data bases and services which provide access to information and information management.

2. E-GOVERNMENT CONCEPT

According to Wikipedia [8], e-Government refers to the use of internet technology as a platform for exchanging information, providing services and transacting with citizens, businesses and other arms of government. Romanian specialists, without issuing a complex definition of this concept, are trying to determine it from the point of view regarding the effects of its implementation. Thus, Colesca E. [1] acknowledges that e-Government is a more efficient and cheaper alternative for providing public services 'which may enable the Government to be closer to the citizens and to adapt its services according their demands.'

E-Government is defined [7] as: "the use of ICT in public administrations combined with organizational change and new skills in order to improve public services and democratic processes, and strengthen support to public".

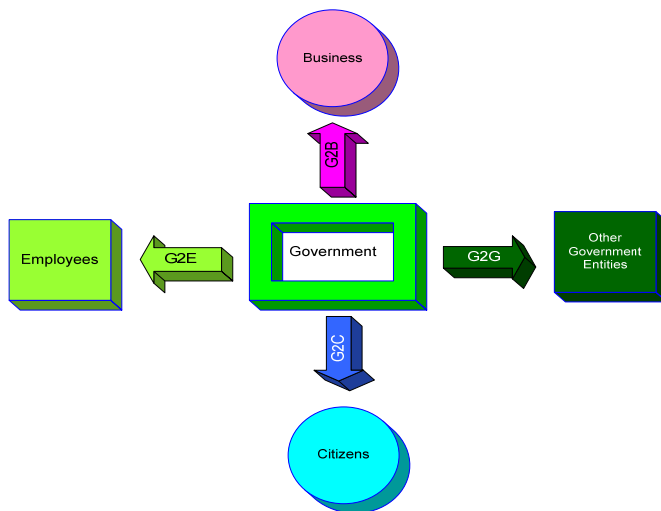


Figure 1. The actual Romanian e-Government relationships model

3. E-GOVERNMENT MODELS

The efforts to determine precisely the existing relations within the informational process conducted by e-Government in Romania enable us to identify four types of delivery models:

- ✚ **relations between government and citizens – G2C** (Government to Citizen). This component of e-Government includes, beside *public relations* regarding information about everyday life, necessary to separate certain public information and to read certain political and legislative documents, *interactive communication* which provides communication services such as e-mails, blogs/portals and *transactional services* which send certain forms to citizens and stock them over the internet;
- ✚ **relations between Government and the business environment – G2B** (Government to Business) represent the most important component of e-Government due to the fact that their efficiency has significant implications in the high costs of traditional data and document transmissions. Thus, G2B includes beside *public acquisition and auction systems* over the internet, *services offered to legal entities regarding the transmission of data and documents* or the registration of companies;
- ✚ **relations between Government institutions – G2G** (Government to Government) can be maintained through information changes on various security levels between the computers of the institutions which interact. This interaction is necessary among public institutions because in order to solve some complex situations it is necessary to process some of the information held by various institutions;
- ✚ **relations between Government and employees – G2E** (Government to Employees) and their interaction based on computer systems represents the essence of public management improvement and it is going to determine in a very short period of time the forming of an organizational culture characteristic for e-Government. The applications used by G2E are represented mainly by *internal data bases* which make it easier and faster to carry out tasks and responsibilities and *specific applications for employees*.

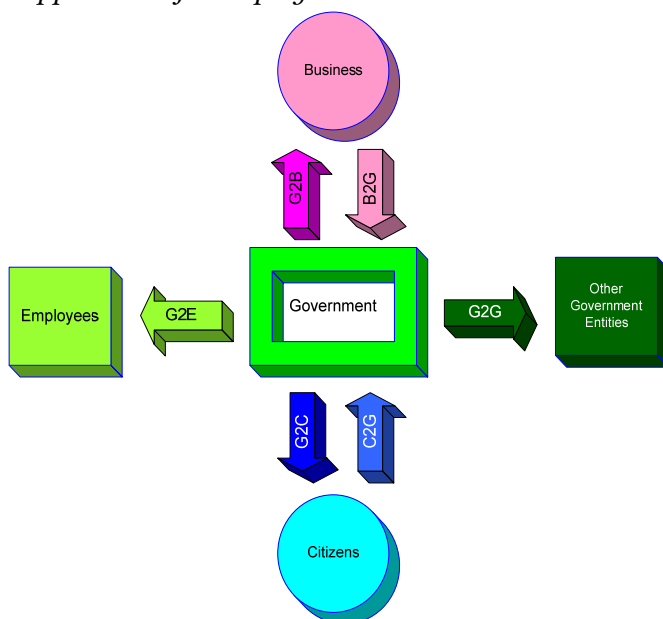


Figure 2. The E-Government Model tendencies

The increasing complexity of activities from public administration, the implementation of high performance informational infrastructure and the training of employees from public institutions show that the new instruments used by e-Government must obey three fundamental dimensions:

- ✚ cutting through informational frontiers;
- ✚ the transparency of governmental actions;
- ✚ developing the knowledge management.

These dimensions are possible through an interaction of the four types of relations created by e-Government (G2C, G2B, G2G, G2E) and through creating new and distributed forms of information management based on modern activity management systems (G2G, B2G) [2].

4. ONLINE TRANSMISSION OF TAX RETURNS

The purpose of accounting operations materializes in summarizing the data in reports, such as annual financial reports which include, basically the balance sheet, the profit and loss account and other annexes, and it can be obtained from the general ledger, from the trial analytical and synthetic balances and registers.

These financial reports must be drawn up by economic units and sent to local financial administrations annually and bi-annually, together with the declarations regarding payments towards the state budget, the social insurance budget and the unemployment budget. In this respect, in order to eliminate the route between economic units and these institutions it is important to create Internet connections which are able to collect all this data [4].

Initially, e-Government may seem like another option for communication with citizens. But in the face of rising demands from demographic, economic, social, and global trends, e-Government no longer appears to be a matter of choice, but a necessity for any country wishing to enter the 21st century as a competitive nation in the world arena [9].

In this context, it shows the need to develop relationship B2G (Business to Government) as an important component of the nature of IT relationships that characterize the e-government system in Romania. This relationship allows increased flexibility in IT solutions used in the economic agents' level and especially in financial accounting. Brief, the online transmission stages of the annual financial statements are:

1. Create a "DecF" folder on the computer of the economic agent
2. Download, fill out and send the company's identifying form from the E-Government portal.
3. Generating the fiscal declaration forms and the annual financial reports with the help of the application used by the company; saving the data in the subfolders created in the first step.
4. Converting the saved data in the previous stage.
5. Connecting to E-Government portal and sending the files.
6. Checking the information received/reply and confirming the submission of online declarations.
7. Corroborating the data with the report of payments made by the company and generating demands for payment which will be communicated online to both the company and the fiscal unit where it is registered.
8. Centralizing the information with a view to draw up national statistic reports.

5. THE IT SUPPORT OF B2G RELATIONSHIPS DEVELOPMENT

The first compulsory condition for sending these financial declarations on-line is the Internet connection through one of these variants: dial-up connection – it implies the existence of a modem installed on the computer and of a telephone line for connecting the computer to an Internet provider; ISDN connection (*Integrated Services Digital Network*) and ADSL connection (*Asymmetric Subscriber Digital Line*) which provide high speed internet connections, better than common telephone connections; cable TV and DSS connections (*Digital Satellite Systems*) supplied by companies which offer beside cable TV services, access to the Internet using the same cable and special modem.

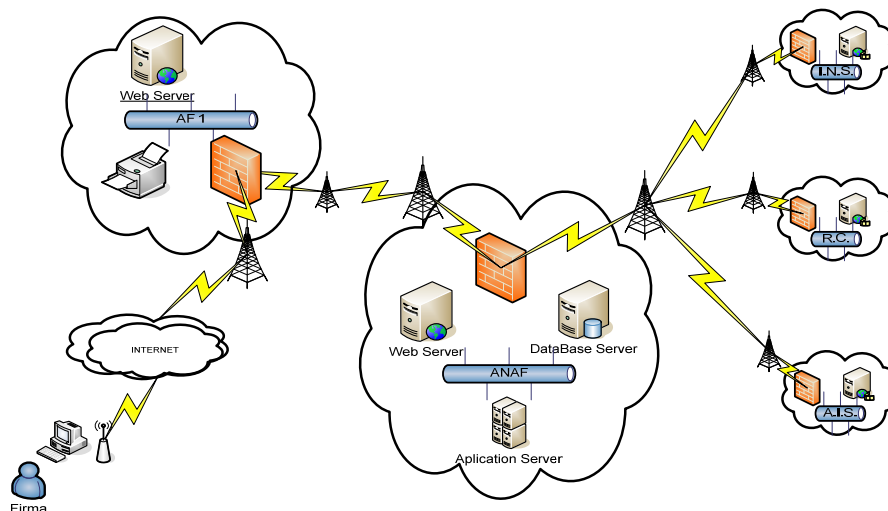


Figure 3. Fiscal information online sending systems

Thus, with the help of the Internet the data should be electronically transferred from an application that runs on a computer to the application that runs on another computer, located at a certain distance, without being printed out or manually stored on a magnetic support.

After the electronic processing of the accounting information in summarizing reports such as the trial balance, the ledger or other financial books, the information is uploaded in the fiscal declarations found on the site of the National Agency of Fiscal Administration; then they are sent to the E-Government portal.

CONCLUSIONS

Online taking tax returns and annual financial statements is an important step for streamlining the relationship between state institutions and economic agents and to eliminate bureaucracy from the system.

On the other hand the generalization of information systems for collecting, processing and tracking of various information about the economic agent and the creation of interrelations databases is an easy tool for obtaining information and interaction with government services.

Thus, trends that are evident for the time period immediately following have the jump from static web to a dynamic and interactive web development methodologies to target and streamline internal processes to determine efficiency and shared services, standards for consistent use of information technologies and communication services transform classical oriented program in e-Government services integrated and not least the education and training of citizens of a culture based information [2], [3].

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