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**Conservation, restoration and digitization of
customs and fiscal archival fonds; Case study:
National Agency for Fiscal Administration's
records and archives (NAFA)**

Ph.D thesis resume

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Key-words: customs and fiscal archival fonds, preservation, the file circuit, NAFA, digitization, conservation, disaster action and emergency plan, restoration, archiving processing, documents life-cycle.

Considered as being one of the biggest records and archives creators, tax and customs establishments, for conducting their duties in order to collect taxes and financial contribution to the Romanian state's budget, are able to capture and keep impressive quantities of documents.

This study proposed as Ph.D thesis named "*Conservation, restoration and digitization of customs and fiscal archival fonds; Case study: National Agency for Fiscal Administration's records and archives (NAFA)*", aims to clarify a subject within a very important field of activity for contemporary society – tax and customs administration system's documents, field which during time was ignored by researchers. Tax and customs archival fonds created during the institutions' activities are considered a rich documentary heritage, representing a real fresco of contemporary society, reflected in information and data contained by documents.

The subject of this complex study has been chosen in a context of historiography lack which treats the subject of tax and customs archives and records, presented in the context of economic changes suffered by the Romanian society after 1990, with the passing from socialism to capitalism, specific to western countries. All these informational aggregations are going to create this complex yet not exhaustive study, which aims at revealing to the interested public, based on historiography on the matter and literature review, combined with archival work experience and recommendations of specialists, preservation methods, restoration and digitizing of contemporary fiscal and customs documents, created after 1990. The most important part of the thesis is represented by the case study of the most important public institution involved in tax administration from Romania: National Agency for Fiscal Administration (NAFA).

Because this study is the first and unique one in our country until this moment, this doctoral research presents some measures and proposals for improvement of managerial approach in dealing with records and archives, based on the author's working experience, literature review and laws in force in Romania.

The objective of this research is a double one:

-on the one hand, it wants to be an alarm signal to draw the attention of officials and top management of Romanian Ministry of Finance and National Agency for Fiscal Administration, on the matter of the "mountains" of current and intermediary records and archives belonging to the institution and its subordinated structures, along with best and most economical solutions, in order to get rid of such a "ballast" of documents, to limit the loosing of archival heritage and to benefit from a functional life-cycle of the documents.

-on the other hand, the author intends to open new ways of analysis and research, in order to be a new beginning for future generations interested in studying and analysing fiscal and customs documents.

This thesis is composed of 5 chapters, each of them being representative for the subject treated, the last one is being dedicated to the case study.

Chapter 1 aims at presenting the specificity of fiscal and customs records and archives as part of economic and business archives, along with other archival aggregations: financial, assurance, banking, fiscal, customs, agriculture, transportations, trade archive etc. Part of economic category, fiscal and customs records and archives are rich information sources and best instruments which can prove legal, administrative, fiscal and other aspects. From an historical and documentary point of view, those documents contribute to the completion of the Romanian Archival Fond, being one of the richest documentary resources kept by the Romanian National Archives in order to preserve institutional memory.

Chapter 2 aims to highlight the best practices for preservation, conservations and restoration in the case of archival artefacts, by analysing various factors which can affect the document's health: humidity, temperature, light, bacteria, fungi, insects, birds, rodents, pollution, dust and other particulars.

Our advice is that the people in the top management of the fiscal system should take into consideration all the factors described below that could affect the institution's paper-based records and to implement all necessary measures in order to improve recordkeeping conditions. The management of fiscal entities should note that it is easier and cheaper to prevent damages in the archival spaces than to allocate huge amounts of money in order to recovery all the information almost lost.

Chapter 3 describes the actions and measures implemented in case of danger, referring at emergency and disaster situations, that could affect the fiscal and customs records and archives. The approach of different cases of disasters should be made with serious pre-training sessions, using real risk and weaknesses assessments of the entity that could produce great material damages and important information loses. Human beings represent a key-element in the fight against disasters along with technical and logistic means and many successful archival savings depends on anticipation, training, mobilizations and action measures.

Chapter 4 treats a series of "hot" subjects in the new "digital age", such as "digitization" and "usage of electronic records". The reasons for adopting the digitization are linked to the conservation of documents which could be affected by a considerable risk of degradation, destruction or deterioration and to facilitate and extend the access of different users to the data. We consider that no matter how advanced technology is, as long as the archive-related and legislative reality in 21st Century Romania, focuses on the classic paper document and no funds are allocated for the processing and equipment of the archives which are still classic, the digitization processes become useless, with no scope whatsoever, but implying huge costs.

Chapter 5 represents the most important and consistent part of this research and deals with the organization, functioning, institutional and organizational evolution of the National Agency of Fiscal Administrations, with focus on their records and archives created and stored during the entire activity of NAFA. We present the archival fonds of some active entities such as: *General*

Directorate for Customs, General Directorate for Fiscal Antifraud, General Directorate for Large Taxpayers Administration, General Regional Directorates for Public Finance. On the other hand, we present the archival activities of some closed institutions being part of Romania's fiscal system, such as: *Financial Guard, Public Finance Administrations organized at the level of municipalities, towns and villages, Internal and Borders Customs Offices.*

Established as a specialized body of the central public administration, with its own budget and legal personality, NAFA is a "mammoth-entity" that has been working for 15 years, producing and accumulating a huge archival patrimony valued at over 500 archive fonds, totalizing 450,000 linear meters of documents, impossible to process and manage with a total number of 45 archive staff, none of whom possesses higher education degrees, with the exception of the author of this Ph.D thesis, with higher archival and economic studies.

Based on the official responses of all tax and customs administration institutions in Romania, through mathematical calculations, we concluded that the need for funds to process the entire archival tax heritage (officially declared at 325,509.5 linear meters of documents) is of 65.09 million lei, or about 14 million euros. These figures were obtained when the authorized companies perceive tariffs between 150 and 350 lei or sometimes even more for a linear meter of processed documents.

Using the National Archives of Romania's archiving processing system for contemporary documents, we conclude that a person can process an average of 11 linear meters of tax and customs documents within 8 hours. Taking as a point of reference the salary of an archivist from the NAFA system, we have proved that the price of a linear meter of processed documents with one employee is about 18 lei, while at a private company it is paid on average 11 times more - 200 lei per linear meter of processed documents. Under these circumstances, on the basis of what has been demonstrated, we disagree with the outsourcing of document storage and processing services, the use of records and archive processing at public institutions, as it is more economical to archive documents with your own employees, more stable in terms of personnel fluctuation in the

execution of archival duties and more secure transactions in terms of confidentiality, tax secrecy and personal data protection in current documents and fiscal and customs archives. Private companies offering archiving services are basically a business that has to make a profit, and contracts with the state authorities significantly increase the profit rate.

In order to solve the problem of current documents and archives of the NAFA system, we have proposed to unify the current documents and archives management activities with the classified information protection structures and the protection of personal data, the establishment of organizational structures of the type of service or direction, both centrally and regionally, methodologically interconnected and, most importantly, the employment of staff with archival, security, or information and documentation sciences. The need for specialized personnel, which is appreciated and proposed by us, correlated with the volume of the accumulated documents, is 280-300 specialists at a national level, of which an average of 25 for each General Regional Directorate, plus a coordinator with higher education degrees.

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