

Legislative Requirements Safety and Accounting Requirements

Safety Requirements

The goal of safety requirements engineering is to **identify protection requirements** that ensure that system failures do not cause injury or death or environmental damage.

Our safety requirements are constructed to meet national and international standards, regulations and directives mentioning:

Defense Standard for safety Critical Software addresses simplicity as a governing technical principal of software design.

DEF STAN 00-55: “The system functional and interface requirements that are allocated to software should be analyzed for ambiguities, inconsistencies and undefined conditions”

IEC 61508-3:1998 *International Electrotechnical Commission

IEC 61508 is an international standard for the “functional safety” of electrical, electronic, and programmable electronic equipment, which focuses attention on risk-based safety-related system design, that should result in far more cost-effective implementation.

The **General Data Protection Regulation (EU) 2016/679 (GDPR)** is a regulation in EU law on data protection and privacy in the European Union (EU) and the European Economic Area (EEA), contains provisions and requirements related to the processing of personal data of individuals who reside in the EEA.

Copyright regulations

DIRECTIVE 2009/24/EC OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 23 April 2009 on the legal protection of computer programs

(15) The unauthorised reproduction, translation, adaptation or transformation of the form of the code in which a copy of a computer program has been made available constitutes an infringement of the exclusive rights of the author.

Legislation in Albania

Data protection

LAW Nr. 2/2017 FOR KIBERNETIC SECURITY

This law applies to communication networks and information systems, the violation or destruction of which would affect health, safety, economic well-being of citizens and the effective functioning of the economy in the Republic of Albania. The processing of personal data, in order to implement this law, must be carried out in accordance with the provisions of **law no. 9887, dated 10.3.2008, "On the protection of personal data"**, as amended.

Safety-related process activities:

- Appointment of project safety engineers who have explicit responsibility for system safety;
- Extensive use of safety reviews;
- Creation of a safety certification system where the safety of critical components is formally certified;
- Detailed configuration management.
- Simple architecture
- Safe software should be verifiable and testable
- Verification includes self test and diagnosis
- Strong compile time checking
- Strong run time checking
- Support for encapsulation and abstraction
- Exception handling
- Forward recovery via robust (redundant) data structures
- Monitor channel redundancy
- Remove redundant code
- Ensure the environment is safe (e.g., freezing of actuators) while restarting
- Ability to trap anomalies as they occur for later diagnosis

Accounting requirements:

All action will be complying standards of **Internal Auditing Standards Board (IASB)** and **Information Systems Audit and Control Association (ISACA)** issues .

Taxation law:

According to LAW Nr. 8438, dated 28.12.1998 ABOUT TAXATION ON INCOME amended

Minimum wage decided 26000 decided in 2019.

Albania makes use of three-bracket progressive income;for income in range (0-30000 lek) 0% taxation,(30001-150000) 13% taxation;more than 150000 ,23 % taxation.

In addition to this we will take into account TVSH or VAT(Value added tax) which has value of 20%.

Social security and health contributions are taken into consideration.

Social security tax which is 11.2 % from employee contribution, 16.7% for employer ,23% for self-employed.Health contribution is 1.7% for both employer and employee,3.4 % for self-employed.

Accounting processes and practices are in accordance with NAS(National Accounting Standards)

-Invoice is the base document that will indicate a sale transaction including the products, quantities, and agreed prices for products or services that seller had provided to the buyer.

-The currency that the software will use is Albanian currency (lek). Although payments can be performed in other currencies on cash,they will be registered in

‘lek’ taking into consideration proper exchange rates on the day when transaction took place.

- System will handle VAT value according to law on taxation specifications

- Income Statement is one of the main financial instruments to generate profits and loss

- The system should allow recording data on Sales and Purchases Ledger(2018 format base) which accompanies the document on declaration of TVSH complying the regulation on VAT by Tax Office.

Archiving Regulations:

- capture archiving requirements to comply with organization’s policy and regulations. Measures like Where (media type) and How (online/offline, format, encryption) Data will be stored, Data retrieval policy etc