



Smarter, Safer, Scalable

Technological Upgrade of the Accounting and Advanced Financial Reporting System (Rescheduling Module)

CASE STUDY

Industry: Professional Association / e-Governance

Client: Bucharest Bar Association

Year: 2025

INTRODUCTION

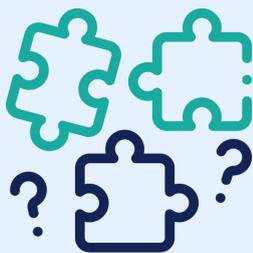
For the Bucharest Bar Association, operational accounting includes collections and payments, **recurring monthly obligations**, fees of various types, penalties, exceptions (exemptions/postponements), as well as a large volume of operations that must be reconciled quickly and in an auditable manner.

Following the need to regularize old debts in a predictable way, the requirement for **rescheduling** emerged: transforming historical debts into **a schedule of future installments** that are easy to track and collect, without affecting traceability and ongoing operations.

OPTI implemented a technological **upgrade of the Bar's accounting and financial reporting application**, with the core being the implementation of a modern rescheduling module. This module breaks down old debts into future monthly liabilities tracked in parallel, introduces a complex settlement order when payments must be distributed between primary obligations and rescheduled ones, and allows continuity of previous accounting processes, including reporting.

OPTI Software has been delivering business applications for 20 years, focusing on stability, scalability, and security. The company is ISO 9001 and ISO 27001 certified and works with certified experts.





CHALLENGES

Rescheduling had to function as a financial instrument, as a new way to settle historical debts. While behaving in the future as new predictable obligations. The objectives were:

1. Parallel operation of current obligations and installment payments

The system had to display and manage, in parallel:

 current (monthly) obligations, rescheduled debts (future installments), and penalties related to delays (with distinct rules), all within the same intuitive and comprehensive UI.

2. Allocation of a single payment across a mixed set of debts

 A single payment must be able to settle, in the correct order, current fees, installment-based fees (rescheduled debts), and penalties, while taking into account their individual due dates and accounting priorities.

3. Avoiding duplicated penalties and ensuring integration

 To avoid inconsistent accounting outcomes and ensure continuity of current accounting processes, a robust data model was required. It must distinguish between types of payments, obligations, penalties, and credits, and must remain auditable and transparent for individual lawyers.



SOLUTION

OPTI implemented the rescheduling feature as **an extension compatible with the existing accounting workflows**, deeply integrating the new capability into the system. Key components:

1. Credit / Rescheduling Accounting Entity

- ✓ It settles the selected historical debts, automatically generates future installments by fee type, allows installment payments to be collected through the same mechanisms as current fees, introduces advanced logic for allocating payments between current debts and installments, and prevents duplicated penalties.

2. Intelligent allocation of payments

- ✓ In the screens for payment collection, the existing options were extended so that the operator can allocate the amount either only to current obligations or to both current obligations and installments (rescheduled debts), with a clear settlement order based on due date and type of obligation.

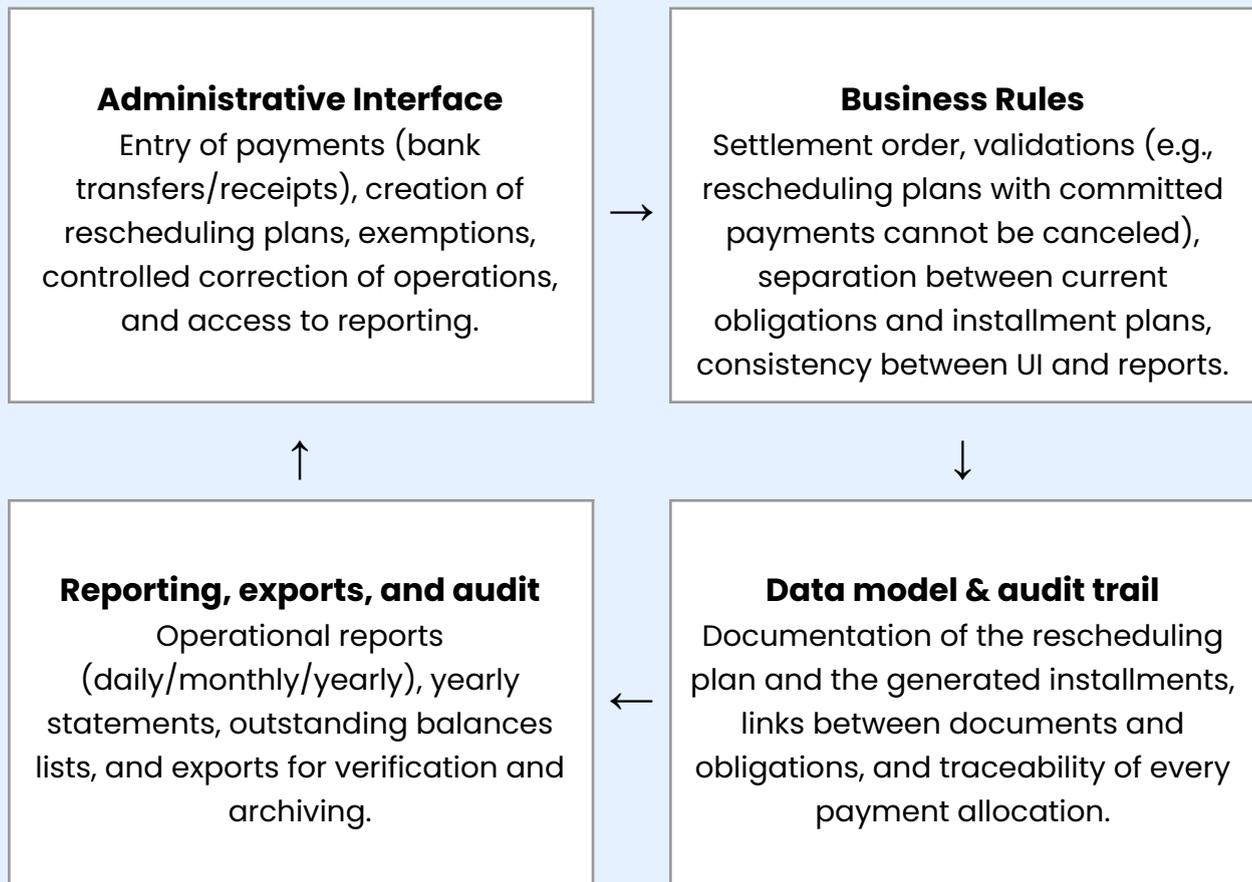
3. Integration with existing modules

- ✓ Traceability was added (including differentiation between standard penalties and penalties related to installments). The dedicated exemptions module remained separately integrated for administrative exceptions. In existing reporting modules, options were integrated to track: current debts, rescheduled debts, or both types.



ARCHITECTURE

The data model ensures the transition from operational accounting to advanced reporting, while also enabling auditability and traceability.



A WORD FROM THE TEAM



“The most difficult part of financial software is not the screens themselves, but the determinism of payments: the obligation, the amount, and the settlement order. We treated rescheduling as a complete settlement instrument, with future installments, auditability, and separate reporting.”

– Lucian Cârlogea, Lead Software Engineer



RESULTS

200 hours of development; the module is fully functional and used in daily operation.



Improved financial control

Historical debts are transformed into predictable future installments, tracked separately and transparently.



Simplified daily operations

Automatic allocation reduces manual intervention when distributing a payment across obligations, in the correct order.



Clear and fast reporting

The separation between current debts and installment plans reduces ambiguity and internal audit time.



Traceability and audit

Each installment and each payment allocation has clear references (documents, obligations, receipts).



Unified experience

Bar Association users work within the same screens, with newly integrated options, without disrupting their workflow.



Integration with the Lawyer's Website Account

In the future, individual lawyers will securely view their rescheduled installments on the Bar's website, including on mobile devices.

Do you want to modernize an accounting/ERP system with complex rules, without operational risk, and with advanced reporting. [Let's talk](#)

	NUME , PRENUME	NUMAR DOCUMENT	LUNA PLATITA	C/R	BAROU			U . N . B . R .		
					TAXA	PENALIZARE	R PEN .	TAXA	PENALIZARE	R PEN .
1.		(detalii)	Oct- 2022	c	99,00	11,00	0,00	0,10	80,00	0,00
			Sep- 2022	c	25,00	150,00	0,00	99,00	11,55	0,00
			Aug- 2022	c	112,00	50,00	0,00	44,00	25,00	0,00
			Jul- 2022	c	54,00	99,00	0,00	130,00	30,00	0,00

Separation between current debts and installments (C/R), and between penalties from current debts and those from installments (R.Pen).

SITUATIE REESALONARI DIN ANUL 2026								
LUNA- AN	BAROU						U . N . B . R .	
	REESALONARE TAXA	REESALONARE TAXA ACHITATA	REESALONARE PENALIZARE	REESALONARE PENALIZARE ACHITATA	PENALIZARE RATA	PENALIZARE RATA ACHITATA	REESALONARE TAXA	REESALONARE TAXA ACHITATA
Jan- 2026	407,79	407,79	356,90	106,00	1,22	1,84	200,25	15
Feb- 2026	407,79	0,00	356,90	0,00	0,00	0,00	200,25	
Mar- 2026	407,79	0,00	356,90	0,00	0,00	0,00	200,25	
Apr- 2026	407,79	0,00	356,90	0,00	0,00	0,00	200,25	

Rescheduling summary showing due installments and their status.

TECHNOLOGIES AND METHODOLOGY

Services: Software development, accounting and financial software modernization, business logic refactoring, reports and exports, QA.

Tech: Web applications (HTML5, JavaScript), PHP, MySQL, PDFlib, BugBug, ERP systems.

Methodologies: Business rules modeling, rapid prototyping, incremental implementation, testing and edge cases, regression testing for reports and exports, controlled release, feedback integration, audit and compliance.

Standards: ISO 9001 (quality), ISO 27001 (information security).

TESTIMONIAL



“We needed an implementation that would be accurate for accounting, easy for the internal team to use, and that would not disrupt our daily operations. The rescheduling module and the separate reporting have brought clarity and control.”

— Dan Zaharia, IT Manager, Bucharest Bar Association

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OPTI Software

Intelligent business processes. Scalable results.

We build software, AI agents, and HubSpot integrations together with Google Cloud services – backed by DevOps and ISO 27001 certifications.

Founded in 2005, OPTI works with senior analysts and developers, is a HubSpot Solutions Partner, a Google Cloud Partner, and holds certifications across multiple technology stacks.

CERTIFICATIONS



KNOW-HOW

