

RESEARCH ON THE EFFECTIVENESS OF THE MANAGEMENT OF THE DIRECTION / PUBLIC SERVICE OF TAXES AND LOCAL TAXES ON THE REFORM OF THE PUBLIC ADMINISTRATION

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Abstract

In the last three decades, we have witnessed a series of reforms regarding the management of the public sector and the efficiency of its activity to respond as adequately as possible to the needs or demands of citizens. The governments, through the reform proposals, wanted to improve the efficiency and effectiveness of the public sector, the implementation of solid and stable administrative practices, the development of organizational management and strategic management regarding fiscal activity, fiscal compliance, collection of taxes and fees, risks regarding non-compliance with budgetary obligations.

Through this paper, we wanted to analyze the tax reform and public administration reform, the perception of fiscal-budgetary policy by taxpayers, the relationship between local tax administration and taxpayer, the quality of the management of the tax institution reflected in the relationship between managing civil servant and executive civil servant, but also in the relationship with the citizen, the satisfaction and motivation of work in the case of civil servants, the impact of computerization on taxpayers and the activity of civil servants.

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Key words: Management effectiveness; taxes; local taxes; public administration

1. Introduction

Taxation or the system of taxes and fees appeared with the formation of human communities, the idea of collectivity and collective necessity, or what we now call service of public interest. The main objective of tax administrations has always been to optimize the collection of taxes and fees and the level of tax compliance.

The management of the organization, the organizational climate, the quality of the tax administration-citizen relationship, the behavior of taxpayers in terms of tax compliance or non-compliance, insufficient information about the nature, role, and impact of taxes and local taxes, the complexity of tax procedures, are aspects that reflect on the efficiency and the effectiveness of fiscal strategies implemented by fiscal authorities.

The efficiency of the organizational management of local tax and fee services is a necessity resulting from the need to rethink the way the local public sector operates and reform the administration. The role of organizational culture and structure, the use of information technology, managerial style and the valuing of human resources is decisive. In a dynamic environment, the tax organization must be as responsive as possible to any event that could influence its strategic direction or compromise the achievement of the set objectives. There are two starting points of this process, if we can write it like this: at the level of officials and at the level of citizens, because we consider it necessary to have a global vision that includes the objectives of the tax institution and the situation of taxpayers.

The current system of Romanian public administration has seen several reform processes, stages, and programs. I emphasize that reform does not mean only change. Reform means growth, efficiency, simplification by setting goals and achieving positive results. Simplification becomes visible when it is put into practice, both for officials and tax-paying citizens, in clear guidelines, coherent, practical and practicable public actions, in appropriate methodologies and procedures. We are talking in parallel about a management of reform and a management of change aimed at meeting the demands and needs of society, but also about the need for reform within the public institution and in the relationship with the public, a recipient too often neglected or forgotten. The socio-economic conditions, the management of the emerging crises, the way in which the strategies were designed or chosen, along with the quality and professional capacity of those involved in the reform process, influenced its success, uncertainty or failure.

A well-thought-out reform process means holding managers and officials accountable for achieving the objectives set by public policies, and an achieved objective proves its socio-economic efficiency.

Through this paper, we wanted to research, describe and explain based on questionnaires applied to both taxpayers and civil servants working in the local taxes and fees services some aspects such as: the reform of fiscal and public administration, the perception of fiscal-budgetary policy by taxpayers, the relationship between local fiscal administration and taxpayer, the quality of the management of the fiscal institution reflected in the relationship between the leading civil servant and the executive civil servant, but also in the relationship with the citizen, the satisfaction and motivation of workers in the case of civil servants, the impact of computerization on taxpayers and the work of civil

Whether we are talking about public administration reform or management reforms, we have a common denominator: the performance of public institutions. We cannot talk about the efficiency of the management of the public service of local taxes and fees without

prioritizing the relationship between taxpayers and the tax institution. The coordination of fiscal activity with the interests of the community will be directly reflected in the proper targeting and adaptation of the public service to the user. We believe that the efficiency of the provision of public services in the absence of considering the citizen-taxpayer as a partner in this relationship is directly compromised.

2. Hypotheses and research methodology

J. Steven Ott et al. (1991) defined public management as the science and art through which public administration programs are grounded, organized, and coordinated in processes of managing budgetary resources and human resources. The modernization of the public system requires the introduction of methods specific to the private sector; increasing the degree of efficiency and effectiveness is possible by creating a flexible system, oriented to the citizen, perceived as a consumer (Bartoli and Blatrix, 2022). The taxpayer citizen is introduced into this public management equation, thus creating a balance between actions and results, between the strategic-financial function and budget transparency.

Meeting the needs of citizens and public consultations send internal communication to the external environment, and creates relations between public administration and civil society. At the objective level, we can note not a reform but a succession of reforms with the aim of improving the activity of public services. What exactly the over-reformed management lacks and does not rise to the desired level remains a problem that we wanted to delve.

Although clearly oriented towards forecasting, coordination, control, and evaluation, the management lacks expected results. The new public management and the new public service are incomplete without considering the customer of these services - the citizen, his action and expectations as a taxpayer (Rhys and Van de Wall, 2013). The public administration reform strategy focused on the civil servant, his activity and his position in the system. We believe that not the civil servant but the triad taxpayer - civil servant - public institution should be brought to the center of the administrative activity regardless of the level, and taking this aspect into account would have brought the reform of the public administration to another level.

The local aspect of public administration and services emerged as a result of the decentralization process, from the need to create balance and proximity of the state to the citizen. Approaching is not possible without understanding their needs, without mutual understanding. The institution / public service-citizen partnership is the optimal solution for meeting the objectives of socio-economic and territorial development. The transfer of competences from the central level to the local level is the guarantee of citizens' participation in the decision-making process. The question is to what extent this has been achieved and whether there are sufficient credible reserves whereby the current management of local taxes and fees services ensures efficiency, balance and transparency in the management of human and material resources alongside the existence of a real partnership with the tax-paying citizen. To study these aspects, we formulated the following hypothesis:

H1: The efficient management of the direction / public service of local taxes and fees is the result of the achieved objectives of the public administration reform.

For the aspects to be studied, a series of independent variables were established: gender (male/female), place of residence (rural / urban), quality of respondents (natural persons / legal persons), level of education (high school / secondary / university) and a se-

ries of dependent variables – level of trust, degree of satisfaction, frequency of ICT use, degree of motivation, level of management quality, organizational climate, degree of achievement of objectives.

The research population is made up of employees of the local taxes and fees departments/services and natural and legal person taxpayers.

The sample is represented by 124 civil servants and 300 taxpayers from 32 of the country's 40 counties. The samples were chosen randomly by calculating the weights according to the eight development regions of Romania, the environment of residence, gender, education, seniority in the system and the position held.

At the moment of completing the questionnaires, 14.52% of the official respondents held management positions and 85.48% executive positions.

From the point of view of education, 21.77% have secondary education, 78.23% higher education, and in terms of seniority, according to the figure below, the largest share is held by civil servants with over 20 years in the system (26.61%), followed by employees with experience between 3-5 years (25.58%), 20.97% between 10-15 years, and 15.32% have experience between 6-10 years and are considered a representative lot for the problems under research.

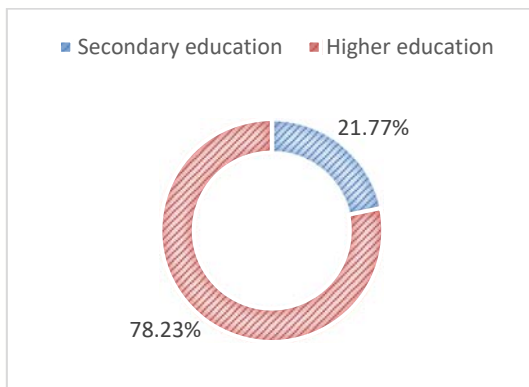


Figure 1. Education level of public servants participating in the research

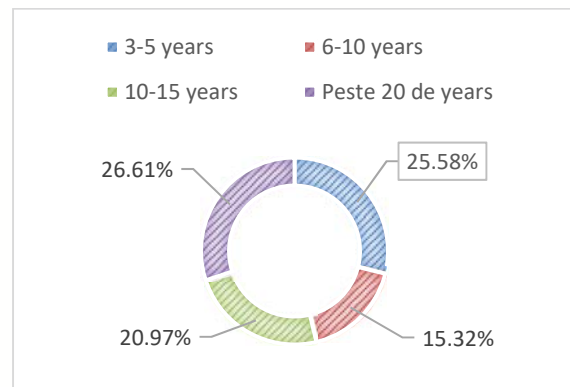


Figure 2. Seniority in the system of civil servants participating in the research

In terms of gender, 38.87% are male, 66.13% are female and come from rural areas, 17.74%, and 82.26% work in urban areas.

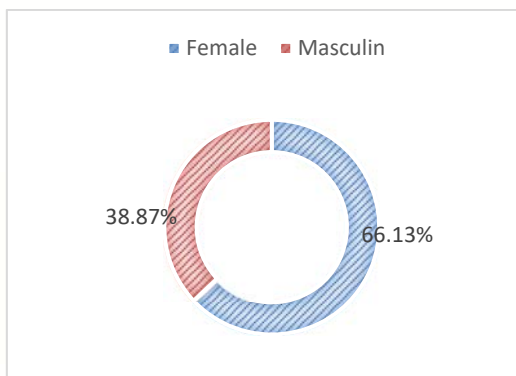


Figure 3. The gender of public servant subjects participating in the research

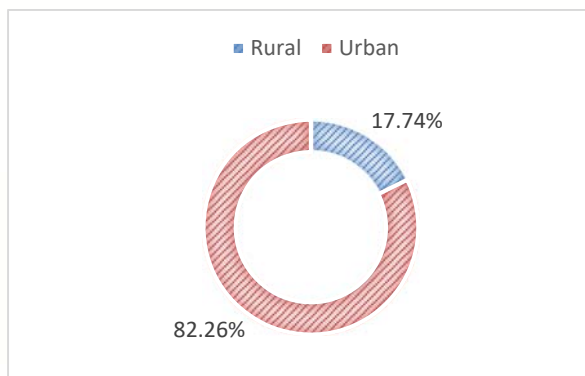


Figure 4. The residence environment of the public servants participating in the research

The group of taxpayers is made up of 88.67% individuals and 11.33% legal persons. 75.67% come from the urban environment and the remaining 24.33% from the rural environment.

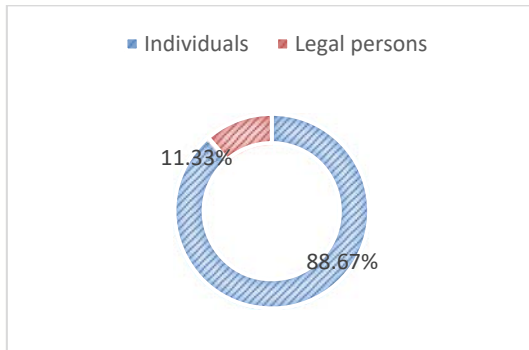


Figure 5. Type of taxpayers participating in the research

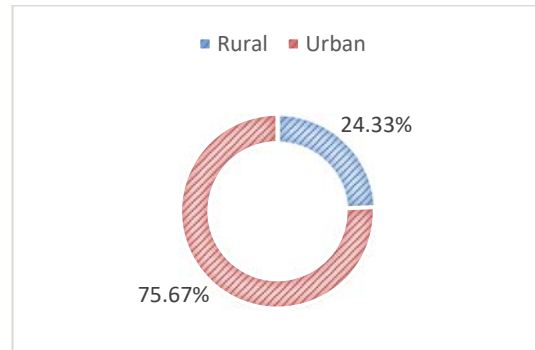


Figure 6. Residence environment of taxpayers participating in the research

As for gender, 35% are male, 65% female, and the last school completed is the gymnasium (4.33%), high school (35.33%), the rest of the respondents have either university education (46.67%) or postgraduate (13.67%).

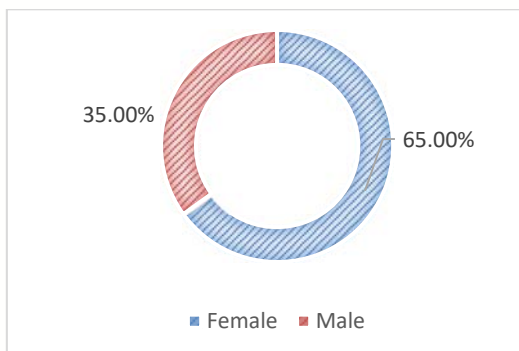


Figure 7. Gender of taxpayers participating in the research

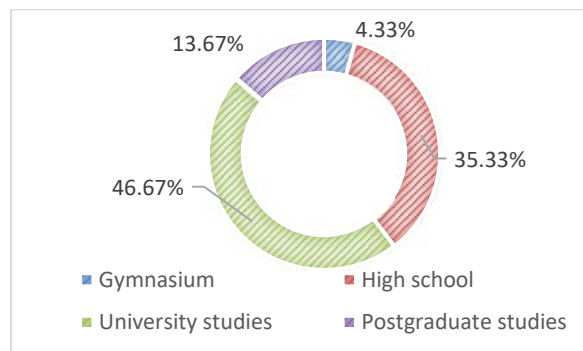


Figure 8. Education level of taxpayers participating in the research

It is considered a balanced and representative sample, a mention also valid for the period of collaboration with the direction/service of taxes and local taxes, because a long period of collaboration creates the premise of adequate responses to requests.

We mention that almost half of the respondents have been using local taxes and fees public services for over 20 years (47.33%). The lowest percentage is of taxpayer respondents who address the services in question for a period between 1 and 5 years (9.33%); for the rest of the subjects, the following situations were identified: between 6-10 years - 12.67%, 11-15 years - 14%, and for the period 16-20 years - 16.67%.

We have a balanced representation of the main categories of subjects in terms of gender, age categories, the environment of origin, the period of collaboration with the tax and local tax services.

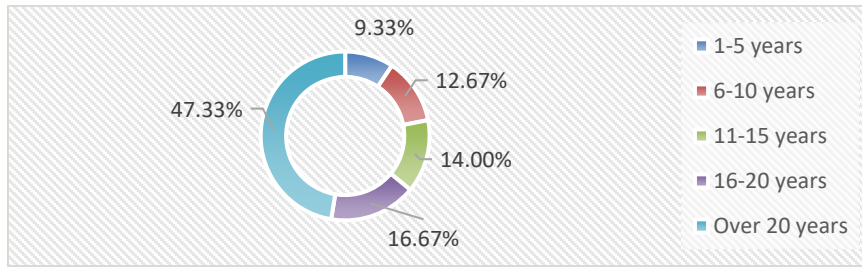


Figure 9. Taxpayers' collaboration period with the local taxes and fees service

Depending on the operational objectives of the research and the proposed dimensions, we created two questionnaires, one for each group of respondents: civil servants, respectively taxpayers.

Before the actual investigation (March-April 2021 period), the pilot investigation (January-February 2021) was conducted. In the pilot survey, the questionnaires were pretested on a sample of 50 taxpayers and 20 civil servants in an online system. At the end of the pilot research, based on the analysis and centralization of the answers, we modified, adapted and finalized the questionnaire used in the final research, we coded the answers to be later quantitatively processed in the form of percentages and averages relevant for the purpose of the research and facilitating comparisons and correlations both between the questions of the questionnaires and between the two types of questionnaires because some items are common.

The final questionnaires were applied mainly online to civil servants as self-addressed questionnaires (70% online, 30% in pencil-paper format); for taxpayers, given the pandemic context, we used a triple method of application - online, by phone, and directly in the counties near the city of Bucharest, namely Ialomița, Ilfov, Călărași, Brăila, Giurgiu, Bucharest.

The total number of items was 25 for taxpayers, the last two being identification questions, and 21 for civil servants. We used introductory, opinion, and control questions to check the accuracy of the answers. Some generated a single variable, because lasked respondents for a single answer, others asked / allowed multiple choices.

We used both closed and open questions to allow respondents to formulate their own answers. For the closed questions we used several types of scales: ordinal and nominal, asking the subjects to express their agreement or disagreement in relation to the statements in the content of the item on evaluation scales from total agreement to total disagreement or to a very high degree to a very small extent.

The questionnaire has closed questions with single answer or multiple answer, matrix questions with single answer and open questions with free answer. The response time was reasonable, there were no comments from the respondents related to the number of questions or the time to complete.

The data processed following the application of the two questionnaires were centralized in Excel to create an SPSS database. The Bravais Pearson correlation coefficient was determined for variables defined in the items specific to the organizational management of local tax and tax services.

The processing of the series through the SPSS program as well as the parallel interpretation of the answers provided by the two groups of respondents allowed me, according to the established objectives, to analyze, classify and present the results in the form of two sections: *The reform management – the weak link of the strategy regarding the consolidation of*

the public administration and Current trends in the management of local tax and tax departments/services. Effects on staff motivation and job satisfaction, with related subsections.

3. Results

The reform and reformation of the public sector in Romania proved to be an extremely necessary problem, but difficult to implement taking into account the previous attempts and the rather long period now taken into account for the achievement of the objectives. It is true, the effects of reforms become visible after several years (Bezes & Palier, 2018). It was desired to change the action of the administrative system in depth, political support was present and a great absorption capacity of these proposals was expected from the socio-economic and fiscal environment.

As for the local tax administration, within the departments or services of local taxes and taxes, through the reform strategy, measures were instituted to correct some shortcomings regarding the body of civil servants, their selection and promotion, the relationship between the administration and the citizen, the reduction of bureaucracy, digitization of the system, depoliticization and the elimination of political clientelism, along with the establishment of new, equitable bases for local taxes and fees. The questionnaires for this research, as we have already pointed out, contain a series of common questions addressed to both civil servants and taxpayers. We would like to mention that in the present case, the official means the personnel who work within the departments or services of local taxes and fees (both the persons appointed to public positions and the contractual personnel).

In the first item of the questionnaire, we requested the expression of opinion regarding the necessity of the reform (*Do you consider that a deep reform of the Romanian public administration was necessary?*). The analysis of the answers gave fairly close percentages. Thus, 74.19% of the officials consider this appropriate, 9.67% answered negatively, and 16.13% chose the option I don't know / don't answer. For the answers given by the taxpayer, we recorded the following percentages: 79% gave affirmative answers, 4.66% of the subjects believe that this was not necessary, and 16.33% chose the option I don't know / I don't answer.

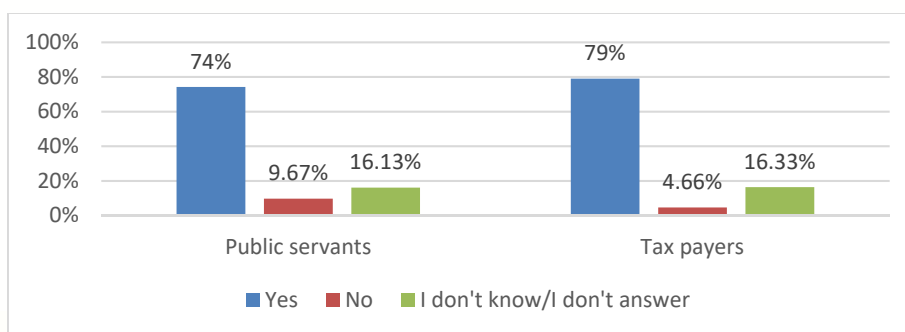


Figure 10. The need for reform

The very high percentage of respondents who chose the option Yes, denotes the agreement but also the need for fixing, and rethinking some problems related not only to local taxes and fees but to the entire administrative system. It is obvious the perception of a very low efficiency and quality of the administration and local public services both on the part of the taxpayers and the civil servants taking into account the result obtained. It would

not be considered appropriate to change something that is working and getting the expected results.

Taking into account the governance programs from 2001-2020, the updated, consolidated, and republished versions of the Local Public Administration Law no. 215/2001, the Strategy for the consolidation of the public administration 2014-2020 and the Strategy for the development of the public function 2016-2020, we considered that there is a sufficient period of time to introduce items through which I can highlight how the objectives of the reform have been achieved from the perspective the two groups of subjects. Through item 10, questionnaire taxpayers (7 sub-items) and item 3 - civil servants (12 sub-items) we formulated the following requirement for the respondents: *You can state that following the public administration reform process, at the level of local tax and tax departments/services success...*

The requirement was common, and the first 6 items present in the questionnaire for taxpayers were common with 6 other items in the questionnaire for civil servants because we intended to make a comparison between the answers. The common items referred to the creation of a body of competent civil servants dedicated to their work, the change for the better in the relationship between the local tax administration and the citizen, increasing the interest of civil servants for the efficiency and public service modernization, reducing bureaucracy, digitizing the public administration, settling on new, fair bases of local taxes and fees, a better representation of taxpayers' interests in the decision-making process at the level of local tax administration. I offered as answer options totally agree / agree / partially agree / disagree / totally disagree / don't know / don't answer. The answers given by the two groups of respondents can be seen from the table below.

Table 1. Comparative analysis of the answers regarding the fulfillment of the objectives reform at the level of local fiscal administration

Indicators	Respondents	Totally agree / agree (%)	Partial agreement (%)	Totally disagree / disagree (%)	I don't know / I don't answer (%)
Creating a body of public servants competent and dedicated to their professional activity	I don't know / I don't answer	28	44	18.67	9.33
	Public servants	37.09	42.75	17.74	2.41
Changing the relationship between the local tax administration and the citizen for the better	Tax payers	29	38.33	25.33	7.33
	Public servants	41.94	43.54	12.99	0.90
Increasing the interest of civil servants for the efficiency and modernization of the public service	Tax payers	28.33	33	31.33	7.33
	Public servants	50.79	38.70	9.66	0,80
Reducing bureaucratie	Tax payers	21	28.33	43	7.66
	Public servants	34.67	29.84	34.68	0,80
Digitization of public administration	Tax payers	39	34.33	19.16	7
	Public servants	50	31.45	17.73	0.80
Placing local taxes and fees on new, equitable bases	Tax payers	27.33	24.67	30.66	17.33
	Public servants	41.36	24.19	25.81	5.64
Better representation of your interests in the decision-making process at the local tax administration level	Tax payers	24	26	36	14
	Public servants	0	0	0	0

There are large and very large differences for the totally agree / agree option between the two groups of respondents for each of the sub-items. While half of the civil servants appreciate that it has been possible to increase the interest of civil servants for the efficiency and modernization of the public service (50.79%), the taxpayers totally agree or agree with this statement only in a percentage of 28.33.

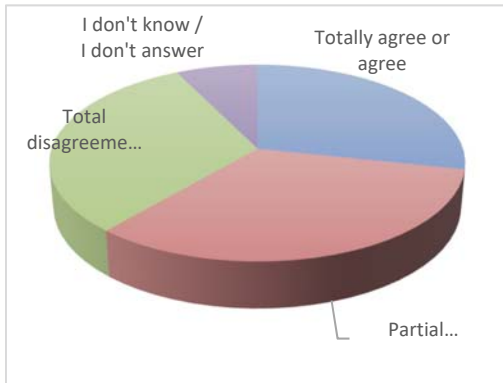


Figure 11. Tax payers' opinion regarding the increase in the interest of civil servants for the efficiency and modernization of the public service

Figure 12. The opinion of public servants regarding the increase of public servants' interest in the efficiency and modernization of the public service

For the sub-item creating a body of competent public servants dedicated to their professional activity, the results were surprising: only 28% of taxpayers totally agree or agree with the statement, and 37.09% of civil servants. For partial agreement, close percentages were obtained – 44.00 tax payers and 42.75 public servants, as for the total disagreement / disagreement - 18.67% tax payers and 17.74% of the rest of the subjects.

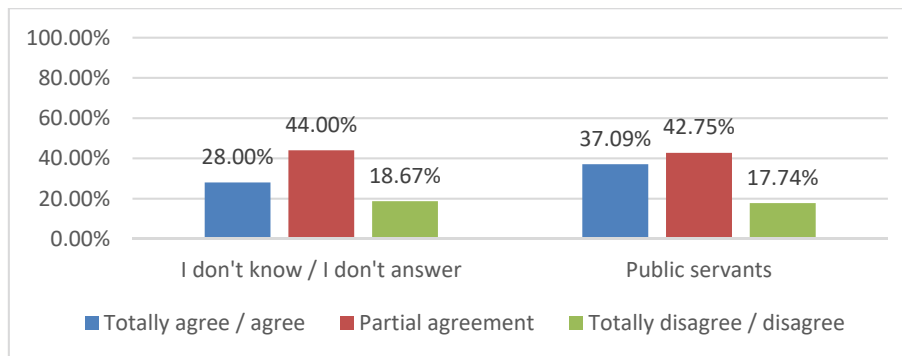


Figure 13. Respondents' opinion regarding the creation of a body of competent and dedicated public servants to their professional activity

A body of professional officials means a professionalized administrative system that takes into account the institutional perception and image and the level of trust of the beneficiaries. The conviction that civil servants have their own interests and obtaining benefits as their objective is still dominant, that manipulation, lack of ethics, immorality and corruption are specific to them, as E. Vigoda-Gadot stated since 2007. The Romanian public administration, the public service, has specifically what E.M. Berman (1997) called public cynicism, that is, that conviction or belief that both government policies and officials at the start are under the sign of corruption, incompetence and the desire to take advantage of the citizen.

Public cynicism is associated with a reduced level of trust and a sense of belonging to the community, but according to the author mentioned above, these aspects are much more visible when it comes to public services with fiscal activity, such as taxes, fines, fees, and a cause of this phenomenon is the lack of information.

Table 2. Determination of the Pearson correlation coefficient for the variables Qualities (body of public servants) and Interest (for public service efficiency) in the case of public servants

		Creating a body of public servants competent and dedicated to their professional activity	Increasing the interest of public servants for the efficiency and modernization of the public service
Creating a body of public servants competent and dedicated to their professional activity	Pearson Correlation	1	.540**
	Sig. (2-tailed)		0.000
	N	121	121
Increasing the interest of public servants for the efficiency and modernization of the public service	Pearson Correlation	.540**	1
	Sig. (2-tailed)	0.000	
	N	121	123
*. Correlation is significant at the 0.05 level (2-tailed).			
**. Correlation is significant at the 0.01 level (2-tailed).			

Analyzing the result obtained following the verification of the Pearson correlation, it follows that, in the case of civil servants, the level of interest, competence, and professionalism determines the increase in the level of efficiency and modernization of the public service. A similar result was also obtained in the case of checking the correlation level for the answers given by tax payers ($r = .498$).

Table 3. Determination of the Pearson correlation coefficient for the variables Qualities (body of officials) and Interest (for the efficiency of the public service) - in the case of tax payers

		Creating a body of Public servants competent and dedicated to their professional activity	Increasing the interest of civil servants for the modernization and efficiency of the public service
Creating a body of Public servants competent and dedicated to their professional activity	Pearson Correlation	1	.498**
	Sig. (2-tailed)		0.000
	N	272	264
Increasing the interest of civil servants for the modernization and efficiency of the public service	Pearson Correlation	.498**	1
	Sig. (2-tailed)	0.000	
	N	264	278
*. Correlation is significant at the 0.05 level (2-tailed).			
**. Correlation is significant at the 0.01 level (2-tailed).			

A very big difference was registered in the case of the sub-item referring to *the settling of local taxes and fees on new, equitable bases*. Are totally agree / agree with this statement 41.36% of the official respondents and only 27.33% of the tax payers, which means a significant difference between the two groups of subjects (14.03%), approximate difference recorded and for the subitem referring to *the change for the better in the relationship between the local fiscal administration and the citizen*; 41.94% of officials are convinced of the achievement of this objective, and taxpayers expressed their agreement or total agreement in a percentage of 29%.

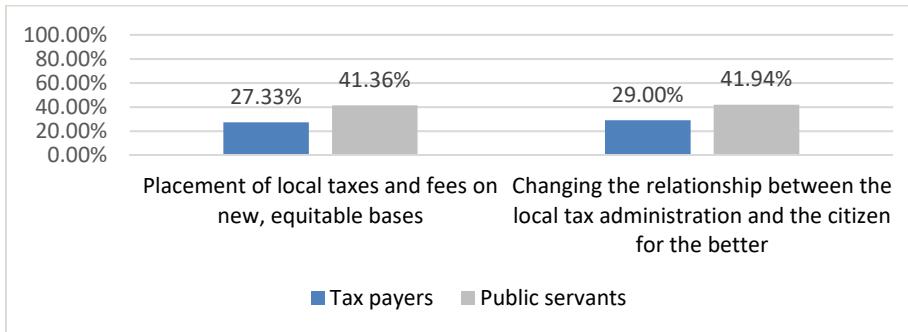


Figure 14. Comparison of the answers given by the two groups of subjects regarding fair taxation and the change for the better in the fiscal administration-citizen ratio (totally agree option)

Table 4. Pearson correlation coefficient regarding the variable tax administration-citizen ratio, fair taxation (tax payers version)

		Changing the relationship between the local tax administration and the citizen for the better	Placing local taxes and fees on new, equitable bases
Changing the relationship between the local tax administration and the citizen for the better	Pearson Correlation	1	.552**
	Sig. (2-tailed)		0.000
	N	248	240
Placing local taxes and fees on new, equitable bases	Pearson Correlation	.552**	1
	Sig. (2-tailed)	0.000	
	N	240	248

*. Correlation is significant at the 0.05 level (2-tailed).
 **. Correlation is significant at the 0.01 level (2-tailed).

Analyzing the correlation coefficient obtained after checking the answers provided by taxpayers and public servants ($r = .522$, for 240 taxpayers, respectively $r = .572$, for 117 Public servants), we can affirm the fact that both groups of respondents believe that fair, equitable taxation will change for the better the relationship between the citizen and the tax administration. Behind this consideration, we find a very current problem related to fiscal policy and the fiscal system perceived as unequal or unfair. It is still not understood that fiscal policy, respectively taxation, has a well-established role in the becoming and development of society, and we consider it necessary to show the importance of what is financed by the taxes collected. It is desirable to promote a simplified, stable, and easier-to-understand tax system.

Subject to multiple changes in the short term, taxation and charging confuse Taxpayers and do not give respite to the awareness of their role.

Table 5. Pearson correlations regarding the variable Fiscal administration-citizen ratio, fair taxation (public servants version)

		Changing the relationship between the local tax administration and the citizen for the better	Placing local taxes and fees on new, equitable bases
Changing the relationship between the local tax administration and the citizen for the better	Pearson Correlation	1	.572**
	Sig. (2-tailed)		0.000
	N	123	117
Placing local taxes and fees on new, equitable bases	Pearson Correlation	.572**	1
	Sig. (2-tailed)	0.000	
	N	117	117

*. Correlation is significant at the 0.05 level (2-tailed).
 **. Correlation is significant at the 0.01 level (2-tailed).

Significant differences between the respondents were recorded for the reduction of bureaucracy, the digitization of public administration, and the creation of a body of Public servants dedicated to their professional activity. It is natural for the taxpayer to look at things differently from outside the system (for example, 50% of civil servants believe that the digitization of the system has been successful, Taxpayers and 39%), but in the conditions where 62.10% of civil servant respondents have seniority in the system between 10 and over 20 years, only 37.09% agree with the existence of a body of competent officials who show the spirit of duty in the service of the citizen and only 34.67% affirm that the reduction of bureaucracy has occurred, already appear question marks.

Table 6. Pearson correlation coefficient for the professionalism variable (applied to civil servants)

		Creating a body of public servants competent and dedicated to their professional activity	Reducing bureaucracy, simplifying procedures	Public administration digitization
Creating a body of public servants competent and dedicated to their professional activity	Pearson Correlation	1	.435**	.493**
	Sig. (2-tailed)		0,000	0,000
	N	121	121	121
Reducing bureaucracy, simplifying procedures	Pearson Correlation	.435**	1	.570**
	Sig. (2-tailed)	0,000		0,000
	N	121	123	123
Public administration digitization	Pearson Correlation	.493**	.570**	1
	Sig. (2-tailed)	0,000	0,000	
	N	121	123	123

*. Correlation is significant at the 0.05 level (2-tailed).
 **. Correlation is significant at the 0.01 level (2-tailed).

Comparing the results obtained through the SPSS program, we obtained a correlation coefficient of over .500 for both groups of respondents, which leads me to affirm that, at the present moment, we cannot talk about reducing bureaucracy, digitization, or increasing the level of professionalism of civil servants, but certainly the three values are interdependent. We believe that the starting point is the increase in the level of professionalization of the activity of civil servants, which will automatically determine the opening to the computerization of the public administration and the reduction of the level of bureaucracy (Pochard, 2011). Cutting red tape is first and foremost an essential economic policy issue. At the level of local tax and fees departments or services, more objectivity on real administrative costs and a clear distribution of tasks would reduce this phenomenon.

Table 7. Pearson correlation coefficient for the professionalism variable (applied to tax payers)

		Creating a body of public servants competent and dedicated to their professional activity	Reducing bureaucracy	Public administration digitization
Creating a body of public servants competent and dedicated to their professional activity	Pearson Correlation	1	.508**	.441**
	Sig. (2-tailed)		0.000	0.000
	N	272	262	265
Reducing bureaucracy	Pearson Correlation	.508**	1	.471**
	Sig. (2-tailed)	0.000		0.000
	N	262	276	266
Public administration digitization	Pearson Correlation	.441**	.471**	1
	Sig. (2-tailed)	0.000	0.000	
	N	265	266	279

*. Correlation is significant at the 0.05 level (2-tailed).
 **. Correlation is significant at the 0.01 level (2-tailed).

We considered that an objective is met when there is a balance between the expectations of the beneficiaries (citizens) and the quality of public services provided (Masood et. al., 2015). We cannot mark as resolved these aspects that I wanted to capture by formulating the item, as long as the citizens do not find their interests represented or satisfied, and the officials themselves put under the sign of uncertainty professional aspects that concern them directly. We recognize the existence of an administrative culture based on traditions, values, priorities, daily routines, procedures, and mindsets (Pochard, 2011). The lack of civil servant responsiveness is an important aspect of change management. We live in a competitive and demanding world; a computerized society has much higher expectations. Traditional administrative practices no longer fit the new contexts. The public service needs to adapt its structures, processes, and procedures.

If 50% total agreement/agreement was reached regarding the digitization of the public administration system (but let's not forget the contribution of the Covid-19 pandemic!) and close percentages for the partial agreement variant between the two classes of subjects for subitems related to body quality of officials (42.75% officials / 44% taxpayers), reduction of bureaucracy (officials - 29.84%, taxpayers - 28.33%) and legitimacy of taxes (taxpayers -

24.67% / officials - 24.19 %), after more than a decade and a half of reforms we are somewhere between one-tenth and one-third of achieving the objectives, which is very little for such a long period, and with such percentages we cannot talk about performance.

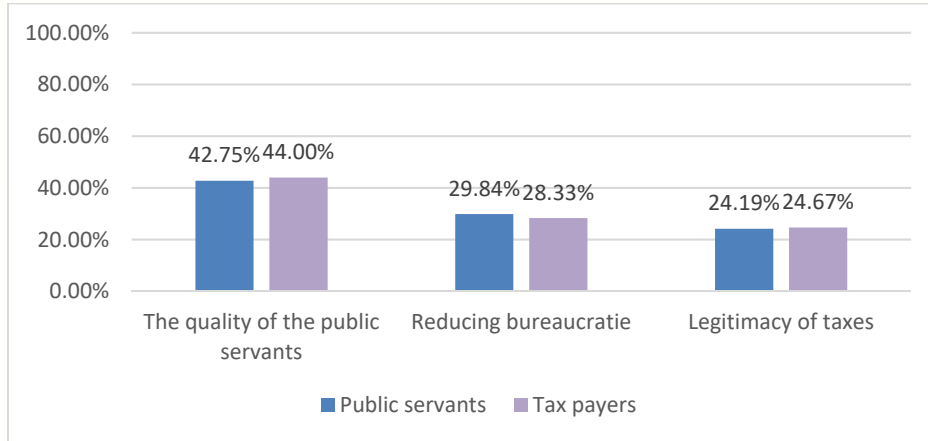


Figure 15. Subjects' assessment of the efficiency of the quality of civil servants, the reduction of bureaucracy and the legitimacy of taxes

Let's not forget that we are in the midst of the era of information technology, that the speed of data transmission and ever-increasing requirements generate pressure; computerization has imposed itself at the level of the social and organizational environment, but it is a new reality to which people, taken individually, especially at a certain age, have adapted much harder, lost the rhythm, replaced the previous normal with something else - another type of communication and interpersonal relations, another way of participating in the life of the organization, another work climate, other culture, and other values.

The results obtained for Item 10 (Taxpayers) by using the SPSS program led to the following conclusion: digitization of the public administration is in close correlation with the existence of a body of competent and dedicated Public servants to the activity they carry out ($r = .441$), can change the relationship between the public administration and the citizen for the better ($r = .451$), reducing bureaucracy ($r = .471$) and can be a better way of representing citizens' interests in the decision-making process ($r = .459$).

Table 8. Pearson correlation coefficients for the digitization of public administration - Taxpayers

		Creating a body of public servants competent and dedicated to their professional activity	Changing the relationship between the local tax administration and the citizen for the better	Reducing bureaucracy	Increasing the interest of civil servants for the modernization and efficiency of the public service	Placing local taxes and fees on new, equitable bases	Better representation of your interests in the decision-making process at the local tax administration level
Public administration digitization	Pearson Correlation	.441**	.451**	.471**	.396**	.435**	.459**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000
	N	265	266	266	268	240	251

Public servants (Item 3), on the other hand, believe that public administration digitization depends primarily on improving the quality of management at the level of departments and services ($r = .587$, identified by 122 out of a total of 124 respondents), will increase in proportion to the reduction of bureaucracy and simplification of procedures. Achieving a high degree of public administration digitization will be possible to the extent that the interest of civil servants in the efficiency and modernization of the public service will increase.

Table 9. Pearson correlation coefficients for Public administration digitization – public servants

		Creating a body of public servants competent and dedicated to their professional activity	Changing the relationship between the local tax administration and the citizen for the better	Increasing the interest of civil servants for the modernization and efficiency of the public service	Reducing bureaucracy	Placing local taxes and fees on new, equitable bases	Better representation of your interests in the decision-making process at the local tax administration level
Public administration digitization	Pearson Correlation	.493**	.492**	.510**	.570**	.527**	.570**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000
	N	121	123	123	123	117	114

In the taxpayers' questionnaire, a sub-item was included regarding the respondents' agreement regarding a *better representation of interests in the decision-making process at the local tax administration level*. 24% of the respondents *totally agreed/agree*, 26% chose the *partial agreement* option, 36% *totally disagree/disagree*, and 14% *don't know/don't answer*.

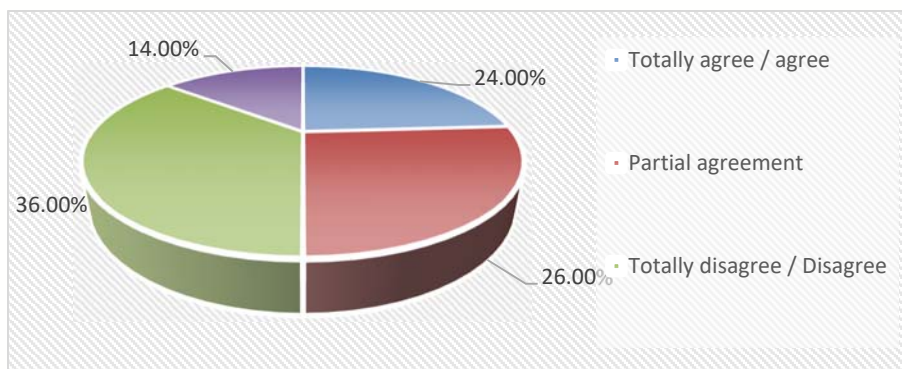


Figure 16. Tax payers' opinion regarding the representation of interests in the decision-making process at the level of local tax administration

Taxpayers believe that a better representation of interests in the decision-making process is defined by the change for the better in the relationship between the local public administration and the citizen, by the increase in the interest of civil servants for the modernization and efficiency of the public service and above all by settling on new bases, equitable of local taxes and fees, the correlation coefficient in this last case being $r = .692$, the number of respondents being 233.

Table 10. Pearson correlation coefficients for the representation of interests in the decision-making process at the level of the local tax administration – tax payers

		Creating a body of public servants competent and dedicated to their professional activity	Changing the relationship between the local tax administration and the citizen for the better	Reducing bureaucracy	Public administration digitization	Increasing the interest of civil servants for the modernization and efficiency of the public service	Placing local taxes and fees on new, equitable bases
Better representation of your interests in the decision-making process at the local tax administration level	Pearson Correlation	.427**	.601**	.597**	.459**	.598**	.692**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000
	N	247	250	248	251	252	233
* . Correlation is significant at the 0.05 level (2-tailed).							
** . Correlation is significant at the 0.01 level (2-tailed).							

The implementation of tax policy becomes difficult for tax administrations because the relationship between taxpayers and them is essentially a sensitive aspect of the relationship between the state and the citizen. A different attitude on the part of the taxpayer requires a different approach on the part of tax policy and administration. The initiative of administrative and fiscal reforms does not guarantee a better relationship between taxpayers and fiscal authorities (Bazin, 2014). Citizens are more open and willing to pay when they know their money is being spent effectively on services they need. A stable fiscal environment means trust and responsibility on the part of all actors involved. You cannot build trust in the tax system without accountability, without reciprocity, equity, and justice. In addition, reformers' efforts may be undone by a lack of adaptation to the specific national context.

Public servants identify the same elements of connection between the increase in the degree of representation of Tax payers' interests in the decision-making process, respectively the change for the better in the relationship between the local public administration and the citizen ($r = .638$, correlation identified in several 114 respondents from total of 124). The increase in the interest of civil servants in the efficiency and modernization of the public service can also be associated with a body of civil servants competent and dedicated to the activity, where the correlation coefficient was $r = .585$, respectively $r = .604$, as well as the fair determination of taxes and local taxes ($r = .655$).

Decisions at the level of local fiscal administration are a corollary of local public administration decisions. The percentages balanced in the negative sense for the first two answer options (together they represent 50% of the number of taxpayers respondents!) compared to the 36% *disagreement/total disagreement* become an indicator of the distance between the administration and the citizen, but also of the lack of active involvement of citizens in the decision-making process that concern them either personally or at the community

level. On the one hand, there is a problem of the quality of the relationship, and on the other, a decrease in the degree of trust in the public institution.

Table 11. Pearson correlation coefficients for the representation of interests in the decision-making process at the level of the local fiscal administration – Public servants

		Creating a body of public servants competent and dedicated to their professional activity	Changing the relationship between the local tax administration and the citizen for the better	Increasing the interest of civil servants for the modernization and efficiency of the public service	Reducing bureaucracy, simplification of procedures	Public administration digitization	Placing local taxes and fees on new, equitable bases
Better representation of your interests in the decision-making process at the local tax administration level	Pearson Correlation	.604**	.638**	.585**	.572**	.570**	.655**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000
	N	113	114	114	114	114	111
* . Correlation is significant at the 0.05 level (2-tailed).							
** . Correlation is significant at the 0.01 level (2-tailed).							

A reform of the public administration was desired so that it responds to the demands and needs of society, and of the taxpayers (Fallon and Joris, 2009). We appreciate the reform strategy as an innovative one, but the management of this strategy has greatly altered the results. If the change is not for the better and the effort is without positive results, it is natural to ask ourselves whether or not it is still necessary to talk about reform and reformation, about the modernization of the management of the organization or the public service, about satisfied social expectations or the responsiveness of the public institution to the needs of citizens . The vision of change management without being doubled by the ability to implement and continuously monitor this process will not produce the desired changes.

For a better penciling of the picture of the objectives achieved or the degree of their achievement, I added, in the questionnaire of civil servants, to the same item, another 5 sub-items through which I wanted to find out to what extent they agree with the reality the achievement of the objectives such as *the development of the management capacity of local tax authorities, the harmonization of the legislative framework with the EU regulations, the improvement of the quality of management at the level of services and departments, the depoliticization and elimination of political clientelism, the creation and operation of a system of recruitment, employment, and advancement based on merit and professionalism.*

Regarding the management, recruitment, hiring, and advancement of civil servants in terms of leading or execution posts, the association between the public institution and political affiliation or sympathy is visible in the responses of the participating subjects. G.R. Ferris and K.M. Kacmar (1992), based on studies, demonstrated that as organizations are perceived to be politicized, they are also considered to be less ethical and fair.

E. Vigoda-Gadot (2007) called this phenomenon the spillover effect, i.e. the spillover, with quotation marks, of the attitudes, skills, and behaviors specific to the political sphere in the arena of administrative organizations, producing the contamination effect, a transfer of the image of the politician in the administrative space, harmful to the image of the latter. The results shown in the figure below.

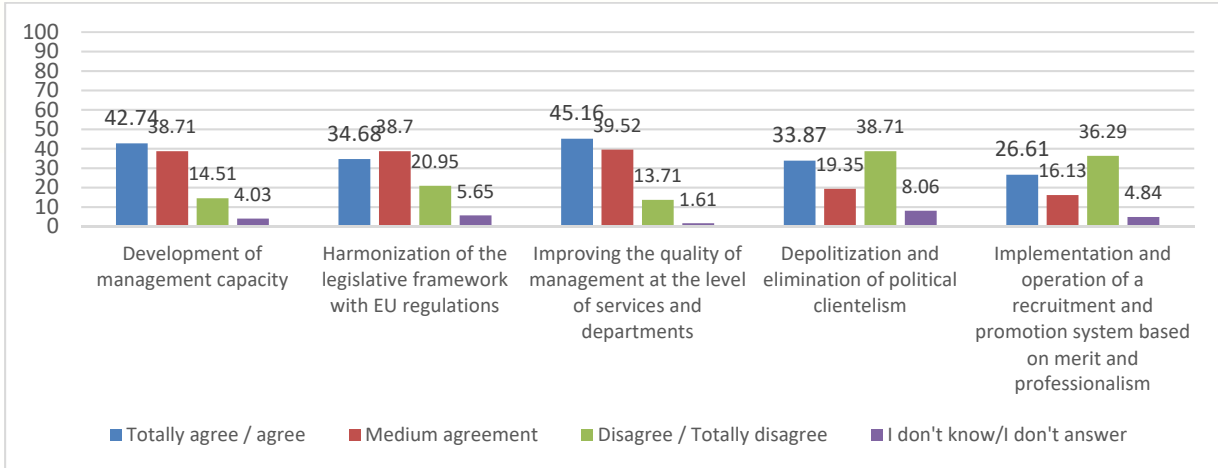


Figure 17. Officials' agreement regarding the achievement of reform objectives at the level of local fiscal administration

Most of the officials consider that the development of management capacity has been achieved in proportion to 42.74%, (but the average agreement which represents 38.71% is not to be neglected either!) and the improvement of management quality at the level of tax departments and services and local taxes (45.16%), the average agreement, in this case, being 39.52%. Following the analysis of the answers regarding depolitization and the elimination of political clientelism, we noted a percentage of 38.71 for the *disagreement/total disagreement* option, a percentage higher than that *agreeing* (33.87%), and the percentage regarding recruitment, employment, advancement based on professionalism and meritocracy - 36.29% *disagree or strongly disagree* while *agreeing/strongly agree* were chosen by 26.61% of respondents.

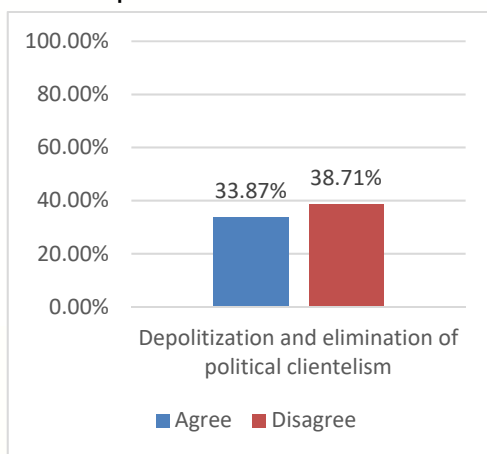


Figure 18. Public officials' opinion regarding depolitization and the elimination of political clientelism

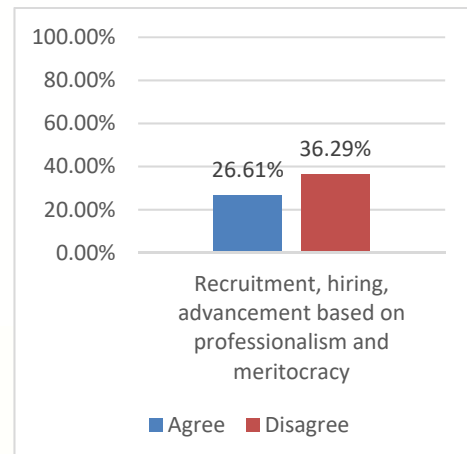


Figure 19. Public officials' opinion regarding Recruitment, employment, advancement based on professionalism and meritocracy

The obtained percentages indicate the presence in the dynamics of the organizational management of the public service of politicization and political clientelism. Civil servants are required to be neutral and stable, as they the guarantee of an adequate response to the interests of the citizens, but they are positioned between the interests of the political leaders and the managers of the organization. Politicization doubled by clientelism is a politicization of favoritism, far from what L. Rouban (2009) claimed, that there is politicization among the public administration, formal politicization - a legal and legitimate method of recruitment and promotion (apud. T. Hustedt et al ., 2014).

The practice of favoritism, however, is informal and closed, appointments are made in violation of formal rules and administrative traditions aimed at bureaucratic neutrality. It is that kind of politicization that authors such as G.B. Peters and J. Pierre (2004) stated that it represents the replacement of meritocracy criteria with those based on political considerations in the process of selecting, promoting, retaining, rewarding, and sanctioning members of the public service. To clarify these nuanced differences in politicization, G.B. Peters (2004), proposed the classification of politicization into six subtypes: direct politicization (equivalent to the recruitment of political loyalists to permanent positions), *professional politicization* (recruitment of political supporters), *unnecessary politicization* (recruitment to supervisory positions of civil service activities), *anticipatory politicization* (when a new government is expected, civil servants appointed according to the previous criteria leave their posts), *double politicization* (decided by Parliament and Government) and *social politicization* (dictated by the influence of other social actors on the recruitment or career of civil servants).

There are other classifications of politicization and I consider it appropriate to recall T. Hustedt and H. Houlberg Salomonsen (2014) who establish three forms of politicization - *formal, functional, and administrative*; the first type reflects recruitment beyond the principle of merit; functional politicization refers to the role of civil servants about the reaction to politics, and administrative politicization is related to the relationship between civil servants and political advisers in ministerial offices, advisers who can filter, modify or even obstruct the access and content of civil servants' opinions to the higher forum.

From the point of view of the aforementioned authors, both formal and functional politics meet the criteria of democratic legitimacy. Functional politicization consists in how the bureaucracy identifies itself in skills and behaviors specific to its role in society. Administrative politicization is considered a mechanism by which ministerial advisors politicize the proposals/information provided by the permanent public service (Cooper, 2021). We could say that these three types coexist, they develop differently from one historical stage to another, from one country to another, and politicization is perceived as being in contradiction with the administrative system at the level of our country due to informal politicization and the development of its mechanisms.

What the participating subjects express are reactions to this type of politicization that has expanded compromising the role of functional politicization and administrative politicization, which can become self-regulating mechanisms at the level of the political-administrative system (Hustedt and Houlberg Salomonsen, 2014). Any public system also involves a degree of politicization. Political culture influences administrative culture and it is unacceptable when public policies are discontinuous, and the public administration system may adopt a certain style that suits elected and appointed officials rather than ordinary public officials who become vulnerable, considering that managerial decisions as appointments

are politically dictated, that this politicization subtly dictates the management of human and material resources.

Corroborating the answers of the two groups of subjects, we can observe that the mechanisms of politicization are considered exclusively negative. Politicization itself would not be a problem as long as we can talk about the neutrality and impartiality of the public service. In this context, we also note the arguments of D. Stephane (2002) that the administration can be politicized with the aim of placing resources and personnel directly at the disposal of the party in power, a situation in which the administration becomes an instrument of patronage or clientelism, and a second argument - by determining as many officials as possible to politically support the elected, the administration becomes a much more effective tool for confirming and supporting government policies, in other words, the officials become loyal to the government program at that moment because, regardless of the hierarchical level, they must to respect the law and the public interest. The adoption of normative acts obliges to respect them and renounce political sympathies.

What was not understood and did not succeed through the reform of the public administration in Romania was the recruitment, promotion, and maintenance in the system of competent, experienced, neutral civil servants capable of supporting public policies.

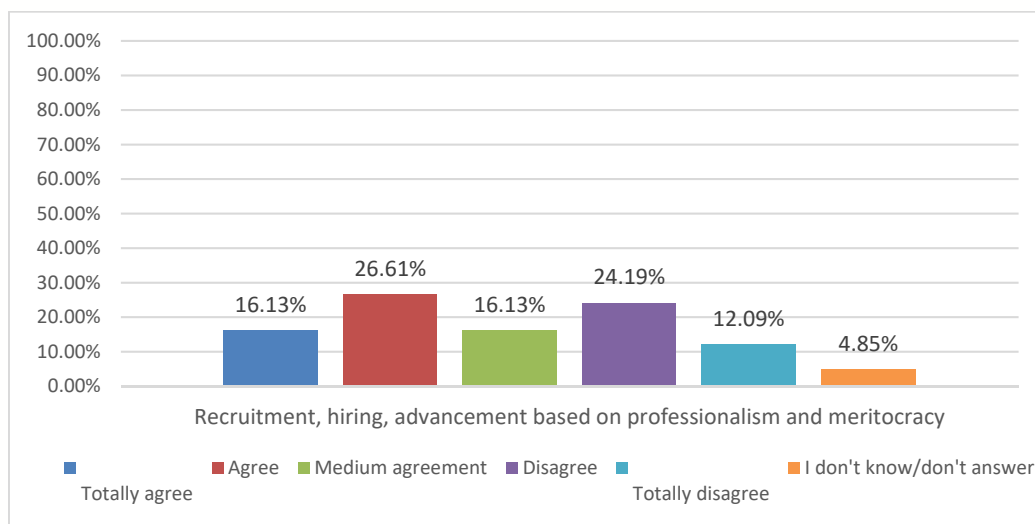


Figure 20. The opinion of civil servants regarding recruitment, employment, advancement based on professionalism and meritocracy

Through item 3, subitem 11, we asked the subjects - civil servants participating in the research to express their agreement regarding the implementation and operation of a recruitment and employment system based on merit and professionalism as a result of the public administration reform. 42.74% of the participants expressed their agreement (*totally agree and agree*), with the *medium agreement* - 16.13%; the *totally disagree and disagree* option got 36.28%, and *I don't know/don't answer* - 4.85%. The percentage of those who expressed their agreement is close to that of those who expressed their disagreement, which means that the occupation of public office, recruitment, and promotion is done only to a small extent according to professional criteria. The public administration system is still tributary to political affiliation and favoritism or criteria other than open competition, professional merit, and competence. In such conditions, we cannot talk about professional public administration or effective organizational management. It takes neutrality, competence, and moti-

vation. A well-implemented fiscal policy must be backed by a personnel policy or the tools of a personnel policy based on professional ethics and deontology transformed into management practices.

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