Ethics and Responsibility in the Collection System of Local Taxes and Fees

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Abstract

The main objective of this study is to highlight the perception of ethics and responsibility as fundamental values in the activity of public institutions. Another aspect to be clarified is the degree to which taxpayers, through their adopted attitude, are prepared or want to actively participate in consolidating a transparent, responsible, and efficient administrative act, adapted to the new fiscal-budgetary and socio-economic changes. The orientation towards this attitude was determined especially through by my own professional activity and by the particularly important goal of the administration reform - to bring the citizen - taxpayer as close as possible to the public institution and to the services that the institution provides. After more than 10 years of professional experience in this field, I can say that informing the citizen is not enough. It is predominating the notifications regarding payment obligations and tax compliance. Any taxpayer has equal obligations and rights. First of all, I am referring to the right to request and receive the necessary information, then to the right to be heard and assisted. Another important right is to pay the correct amount of established taxes and fees. Adding the right to file complaints against the administrative acts and far too often changings tax legislation, this can put pressure on the civil servant. Cultivating the ethical attitude, the morale and professional responsibility, this will determine optimal choices, decisions and actions. At the same time, the citizen must not be a spectator, but a co-actor of the process of achieving the highest possible ethical standards at the level of these services and public institutions in general, by reporting the situations of violation of ethical norms and by refraining from encouraging unethical behaviors. There is more in the ethical and responsible behavior of the civil servant than the duties in the job description. We are talking in this case about a particularly important concept, about social responsibilities.

Keywords: Local public institutions; administration reform; taxpayer; public practices; public services; public management; integrity; professional ethics; responsibility.

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1. Introduction

Defined as plainly as possible in the Administrative Code as the set of activities carried out as public power and organization of the “actual execution of the law and of providing public services, in order to satisfy the public interest”[9], the public administration becomes an indicator of the manner of governing, the degree of response of the rulers to social realities, a picture of economic development, well-being, cohesion and social trust.

We can say that the public administration is an organization made up of individuals, that aims to manage the collective interest in the spirit of law, and the civil service therefore has an essential public content, meeting social needs.

Society demands from the state and implicitly from the civil servants, to provide public services at higher and higher standards, likely to satisfy their growing interests and needs [2]. The legislative system, the possibility of freedom of speech, the right to benefit from quality public services can determine the reporting of violation situations, of manifesting disagreement on unethical practices, of the professional ethics violation.

Citizens demand loyalty and legality from civil servants and public institutions, efficiency, effectiveness, and receptivity when it comes to respecting their rights. The crisis that has appeared recently globally, but also in Romania, has reopened sensitive topics. Regarding the civil service or the civil servant, the attitude of the public opinion remained negative. Although efficiency measures and the modernization of the public system are promoted, measures are taken on the training and specialization of employees both in terms of the legal rules applied in the exercise of their duties, adaptation to the requirements regarding the digitization of the public system, to which we add the promotion of professional ethics and deontology, the image has continued and continues to remain devoid of positivism. It is a type of negative evaluation of the image and activity of the civil servant caused by the lack of ethics and professional training, but also by his attitude, moral behavior, his own system of values that define him as a person.

2. Ethics and responsibility of the civil servant

In this part of the article I considered it necessary to present some elements specific to the concept of ethics and to what extent this value is present in normative acts and strategies, in the attitude or behavior of staff in structures concerned with local taxes activities and, in the activity of institution managers [6].
I considered it relevant to define it from the perspective of organizational psychology and of professional ethics. Professional ethics defines the moral character of the activities carried out by the members of an organization, institutions, regardless of the position held [5]. Professional ethics give a defining character to the institution's climate, as it determines how both members and outsiders, they come in contact with perceive the organization's specific work style and practices.

From a socio-psychological point of view, it is unlikely that within an organization its members have a common representation of the concept of ethics, because the perception will inevitably be influenced by subjective factors, by the individual characteristics of each person. These characteristics are determined by education, family environment, group of friends, even by events that have left a positive or negative mark on the individual.

The adoption of professional codes of ethics comes to limit the subjective perspective of the individual, imposing standards of good practice, clearly and unequivocally establishing what is allowed and what is forbidden, what is moral and immoral, indicating sanctions that can be applied in case of deviations. The role of the code of ethics is to improve the group cohesion, the work performance, the increase of the citizens credibility in the public institution.

If in most private organizations the codification of ethical and moral behaviors is strictly summarized at the level of relations between employees and between employees and their collaborators / beneficiaries, the public institutions employees must respect the rules of ethical and moral codes and beyond the activity imposed by the service, beyond the interaction with citizens. The civil servants, through their professional / public activity, but also through their behavior in the private environment, represent not o person but an institution [7].

2.1. Ethics of the public office in normative acts and governmental strategies

Ethics in public administration began to take shape only after 1990. The freedoms granted by the new socio-economics realities and by the market economy led to a gradual increase in the interaction between citizens and public institutions, as they had to learn and adapt to new realities, to know their rights, to recognize and assume obligations.

Together with these freedoms and interactions, the state has faced new realities: corruption, politicization of the public office, elimination of meritocracy, oversized employment in numbers in the public system often
lacking the competence criterion. Although the term ethics was not absent from the usual language and from the list of measures adopted to strengthen democracy, corruption is the worst example of unethical behavior at the state level, and can be identified both in the public sector and in the private sector.

In this sense, in 1996 it was adopted the Law no. 115 for the declaration and control of the property of dignitaries, magistrates, persons with management and control functions and civil servants.

Preventing and combating corruption has become a priority since 1999 when Romania adopts the National Program for Accession to the European Union [10], and the objective of reducing the level of corruption is assessed in each progress report. Thus, a series of normative acts were adopted, such as Law no. 78/2000 [15] regarding the prevention and sanction of acts of corruption, E.G.O. no. 43/2002 [8] on the National Anticorruption Prosecutor’s Office, Law no. 144/2007 regarding the National Integrity Agency [19], legislation that distinguish between categories of acts of corruption such as giving and taking bribes, receiving undeserved benefits, trafficking in influence, these being defined in relation to the civil service, the activity carried out by the civil servant.

In order to continue in good conditions the process of decentralization of the public administration, it was necessary to develop and adopt normative acts regarding the status of civil servants. The most important was the Law no. 188/1999 on the status of civil servants, republished in 2003 as a result of the changes imposed by Law no. 161/2003 [16]. The statute lists in Article 3 the principles underlying the exercise of a public function capable of complying with ethical rules of professional conduct: legality, impartiality and objectivity, transparency, efficiency and effectiveness, responsibility, citizen orientation, all of which are detailed in the section relating the duties of civil servants.

Ethical behavior is summarized in the form of obligations such as: fulfilling duties with professionalism, impartiality and compliance with the law, refraining from any act that could harm people or the prestige of the civil servant status. Article 42 para. 3 states that the duties of civil servants consist in particular in complying with the rules of civic and professional conduct established by the law [14].

Law no. 7/2004 [18] has as objective the public servants conduct code and is representing the first normative act in Romania that focuses strictly on issues of professional ethics in public institutions. This code is not only a collection of rights and duties of the civil servant that aims to contribute to the elimination of bureaucracy and corruption, but is a collection of information made available to the citizen in order to create a
climate of trust and respect, the citizen being thus entitled to signal possible deviations from professional ethical behavior.

The principles of professional conduct among civil servants are established on the basis of article 3 of the above-mentioned law. The first principle is that of the supremacy of the Constitution and the law, followed by the satisfaction of the public interest, equal treatment of citizens, professionalism, impartiality, and freedom. The principles list is completed with the moral integrity, fairness, openness and transparency in decision-making.

In order to coordinate and control the application of professional behavior rules, The National Agency of Civil Servants (NACS) was established by G.D. no. 1000/2006. In this field, NACS fulfills, in addition to coordination and control activities, the receipt of petitions and notifications from any person regarding the violation of the rules of professional conduct.

An important amendment to Law no. 7/2004 was brought by Law no. 50/2007. Thus, a new article is introduced - art. 20\(^1\) which regulates the attributions of the ethics advisor, compulsory position in each public institution\[^{17}\]. The ethics advisor nomination in made by the public institution management among civil servants. He has responsibilities related to the application of the code of conduct, identifying the causes that determine the violation of rules of conduct and indicating ways to prevent their violation. Also, the ethic advisor has the obligation to provide advice and assistance to civil servants or to the public institution regarding the rules of conduct \[^{3}\].

The Law no. 188/1999 and the law no. 7/2004 have become since 2019 an integral part of the Administrative Code entered into force by E.G.O. no. 57/2019. Amendments and additions have been made, and the ethics advisor was provided with new ways to verify compliance with the rules on professional conduct, being able to resort to the formulation of direct questions or by questionnaires addressed to citizens.

Applied based on Law no. 7/2004, this conduct code taken over by the Administrative Code, highlights the basic standards of the professional ethical that a civil servant must achieve. However, each public institution is free to elaborate and adopt its own codes of ethics and in addition to the mandatory provisions provided in the legislation, to establish other rules of conduct of the employees in relation with the activity carried out and with its own standards. Analyzing the codes of conduct adopted by various institutions, I noticed that there were also mentioned rules such as: prohibiting the harm of honor, reputation and dignity of colleagues and the formulation of slanderous complaints and grievances against them,
prohibiting the abusive sanctioning of persons complaining or reporting violations of the law, active cooperation by constantly adapting the civil servant and the institution to the needs of the citizen (emphasizing understanding and making the best decisions in particular situations) [20], respect and consideration for the citizen, clarity, simplicity and fairness, but also rules on the decency of dress [21].

The vision regarding public administration in 2020, according to the Strategy for strengthening public administration 2014-2020 [12], is that of an administration open and receptive to innovative solutions, providing integrated, timely and quality public services based on transparency according to the citizens’ needs. The idea of public management performance is advancing. The year 2020 will be characterized by the expression the right person in the right place, valid for both public management positions and executive positions, by which is meant coherent and stimulating career management, flexibility in order to streamline the public services, motivation and stability of the civil servant in the administrative system.

3. Research methodology

The purpose of this article is to conduct a study on the responsibility and ethical behavior of the civil servant who works in the system of collecting local taxes and duties.

Because we cannot equate accountability and responsibility, the first being a legal-normative concept, the second a value one, I tried to emphasize that responsibility must prevail in relation to the taxpayer citizen, that we can’t talk about ethics and deontology without involving this value [4].

The main objective is to analyze specific elements of professional ethics, to what extent they are present in the relationship with the taxpayer, identifying particular aspects of professional conduct, accountability, and responsibility of the civil servant as an employee and an individual.

The documentation is both theoretical and practical, direct, aspect-motivated by my own professional activity, a situation that favors a permanent contact with taxpayers, with their requests, satisfactions, and dissatisfaction. The chosen social problem allowed the use of legal-administrative methods, with reference to the ethical conduct of the civil servant in general and methods specific to the field of sociology.

I used a questionnaire with 12 items, applied to a group of 44 subjects representing individuals or legal entities that use these public services. The respondents were chosen at random, the application was made
online, because of the current situation, between March 26 and April 10, 2020.

I set out to study these aspects from the taxpayer's point of view because one of the aims of administrative reform as conceived and found in every government program from 1990 up to present is to bring the administration closer to the citizen, to orient it towards meeting the needs of citizens, better informing them, broadening and strengthening the framework for their participation in the decision-making process.

In addition to the listed objectives, I formulated a series of hypotheses:

- in the level of satisfaction of the taxpayer is reflected the degree to which the public servant responds ethically and responsibly to his requests;
- the identification of specific values of professional deontology in the employee's behavior favors a trustful relationship taxpayer - civil servant;
- when taxpayers know their rights and act by virtue of them, the risk of negative behavior is low;
- current issues specific to public administration will influence the relationship with the taxpayer;

In designing the questionnaire, I took into account the quality of the taxpayer (public / private employer), the period of collaboration with the local tax service and the frequency of this collaboration.

Other items concerned the degree of satisfaction, how the public services employees are perceived, the extent to which the system responds to his needs / requests, the current problems of the public administration.

I completed the list with items related to ethical behavior, the extent to which taxpayers know their rights and request the observance of these rights, if they request or know the ethics counselor presence at the institution level.

4. Findings

Following the analysis of the questionnaires, 92.50% of the respondents are employees of a private company, and the largest coverage in this population is made up of those who have done so for over 10 years (62.50%). Cumulatively, 35% of the subjects address this service weekly or at least twice a week, and approximately 22.50% monthly / monthly, the rest being taxpayers who do this several times a year (42.50%).

Based on the survey carried out, 50% of taxpayers are satisfied and very satisfied with the way their requests are solved, 47.50% are quite satisfied / to some extent satisfied. The percentage of those who were not satisfied at all or chose the option I do not know, do not answer is insignificant (2.50%).
Corroborating these percentages with those recorded in another item, the taxpayers' perception of public administration staff is rather positive (52.50%), the rest choosing the middle option (undecided) - 45%, and 2.50% noted the perception negative.

I also registered somewhat close percentages regarding the agreement of the respondents on the reform. The current public administration is an efficient one, close to the citizen. 52.50% of the respondents agreeing to a very large and large extent, whilst 42.50% agreeing to a small and very small extent. An overview of the above divides taxpayers into two almost equal camps: some appreciate the administrative system as one with positive values, others to the contrary.

For the main problems of the current administration, 87.50% of the respondent taxpayers considered that digitization is an unresolved issue, and repeated changes in tax legislation are also a negative (75%), as well as excessive bureaucratization (77.50%).

Communication with the beneficiaries appears to be inefficient for 47.50% of the subjects (identical percentage registered in the degree of satisfaction / dissatisfaction) which proves the stability of the choice of the answer.

Two issues stood out: the high percentage of non-responses to corruption in the system (67.50%) and the politicization of public office (57.50%). We consider this detail not due to a lack of information, but rather due to a passive attitude and non-involvement or lack of confidence that something can be solved in this regard, although the behavior of an official working in an environment with such manifestations is a distorted. When we are talking about the social responsibility of the civil servant, it is necessary to do it in relation with the social responsibility of the citizen, not only from the angle of fiscal compliance. Acts of corruption and excessive politicization of positions or jobs are not limited to enriching some without just cause, negative image and distrust. It means mismanagement of public money, declining efficiency of state institutions, declining economic standards and quality of life, unfair and inequitable justice, affecting the security of all.

As asked to answer if they faced situations related to corruption or unethical behavior, 7.5% admit that they paid little attention to officials very often and often, or heard about such situations, while 15% have done / heard about it sometimes and rarely. Also 15% resorted to favors to resolve demands / requests very often and often, and 20% did so sometimes and rarely. What percentage of corruptible individuals is needed to block a system?!?! The lowest percentage registered, 7.5%, seems enormous to me...!!!
According to the respondents, the values that define ethical behavior, fairness and responsibility were equally indicated by 87.5% of respondents, professionalism (65%), competence (57.5%), positive attitude, goodwill and absence of personal interests (40%), cooperation / collaboration (37.5%), honesty and attention paid to the applicant (35%), involvement (27.5%), equal opportunities (20%), justice and work discipline (17.5%), optimism (5%).

These values that define ethical behavior are visible to taxpayers. In the moral quality and that of the act and professional role of the civil servant lies the significance of the entire administrative system.

The Code of Conduct is addressed to civil servants and also to citizens. It is necessary to identify in this document not the priority of exercising some attributions inscribed in the job descriptions but the priority of the public interest, of achieving adequate socio-professional relations, based on trust and mutual respect [1]. Let’s not forget the need to inform the taxpayer citizen!

Respondents appreciate the need for good theoretical and practical training of the official (75%), good communication / relationship skills (72.5%) and for 12.5% of the respondents they were faced with situations of negligence in resolving requests often and very often. For 50% of the respondents this percentage was recorded for the answer variants sometimes and rarely confronted with; inappropriate attitude, characterized by nervousness, high tone, unmotivated refusal, inappropriate comments of the official, often and very often replies as mentioned by 15% of the subjects, and 55% mentioned it as present sometimes and rarely. Which is pretty much it!

Failure to meet the deadlines for solving the requests created difficulties often and very often for a percentage of 12.5, and for 55% this happened sometimes / rarely. In such situations, the taxpayer addressed the civil servant in question (60%), the head of office (15.5%), the manager / director (7.5%). Surprisingly, the ethics counselor option recorded 0% - possibly taxpayers are unaware of his existence and role in the institution, and 20% did not appeal to any of the options, motivating their decision as follows: they fear that a complaint to the civil servant will be followed by his revenge: he will delay the case, delay the settlement of the problem, will hide or intentionally lose the taxpayer’s documents, and he will be fined or forced to pay penalties. Another taxpayer mentions that he would be afraid / worried that the employee will remember him, fraternize with other colleagues, and will not solve in time / release the documents he needs.

The following responses were also mentioned, complaint would affect the official and the relationship with him / filing a complaint and resolving it means bureaucracy and wasted time / I do not have the courage to raise such an issue / I do not
know who to contact to resolve the situation or such practices have existed in Romania for too many years, citizens know that advertising does not help in any way ... citizens know that a large part of employees received that position because they have close relationships or are relatives of those in management, employees are brought on positions or functions based on political criteria so no one will take action against them.

5. Conclusions

Results obtained from the analysis of the questionnaires validate the hypotheses formulated as follows:

- In the public administration it is not sufficiently visible a culture of responsibility, ethics and deontology, doubled by the promotion of values such as honesty, justice, fairness, work discipline, positive attitude, involvement etc;

- Accountability and responsibility for decisions on ethical behavior remained in the realm of formalization and not internalization;

- The efficiency, involvement, work discipline are essential behavioral attributes and yet weakly present in the assessments of taxpayers (17.5% / 27.5%);

- The percentage of those who declare themselves very satisfied / satisfied with the public administration in general and with - the local tax service in particular is 50%;

- In the public administration there are still low chances of solving / using problems such as digitization, repeated changes in tax legislation, bureaucracy and efficient communication with beneficiaries of public services;

- Although they sometimes encounter difficulties in their relationship with officials, citizens do not complain about this, forgetting or not knowing that administration means being in the service of others and serving to resolve their interests.

After three decades of reforms, of strategies to accelerate the reform, the image of the public administration system has remained a negative one, far from meeting the expectations of citizens; their confidence appears to be deteriorating, and the changes proposed in the reform process have not led to consolidation but to weakening, instability, politicization, the elimination of meritocracy in terms of employment and advancement, excessive bureaucracy, cumbersome unnecessary steps, avoidance in assuming responsibility for the administrative act. There are aspects that describe imbalances still existing in the administrative system to which can be added unethical behaviors, inadequacy, and corruption at the highest levels.
In the system of local tax services is needed not only continuous professional development but also personal development. You cannot remain anchored in practices and habits that affect the quality of the administrative act, the relationship with the taxpayer citizens or co-workers. If there is a normative framework, persons specialized in the field of ethical counseling, and these manifestations continue within the system, it is certainly necessary to organize information sessions on ethics and responsibility civil servant - citizen, activities to promote taxpayers' rights, even an institutional policies in this area.

There is a code of good administrative conduct at European level, but we cannot talk about development and efficiency without principles and ethical values doubled by accountability. Their common element is HONESTY. And ... why not, let's quote Zig Ziglar: "Honesty and integrity are absolutely necessary to succeed in life - in all its aspects. The really good news is that anyone can develop their honesty and integrity".

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