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Increasing the Capacity of Public Administration

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Abstract: The ambitious deadlines set by the Romanian tax authorities in the context of the digitalization of the tax administration by implementing the latest initiatives - SAF-T, RO e-Invoice and RO e-Transport systems are the main challenges of the business environment agenda. The Standard Audit File for Tax – SAF-T is a standardized file that facilitates fiscal control by the Romanian tax authorities and simplifies tax compliance for taxpayers. In addition to this, SAF-T also guarantees the information security. Starting with January 2022, the large taxpayers in Romania are required to declare their tax and accounting information electronically through the SAF-T system. As this reporting has raised multiple questions and challenges, our specialists are reacting and offering you support to successfully submit your file. Starting with 1 April 2022 (optional), respectively with 1 July 2022 (mandatory), companies involved in transactions with high-risk products use the RO e-Invoice system to issue invoices and must report specific data in the RO e-Transportation system. Given that the intention of the authorities is to extend these requirements, companies should prepare in advance to meet the new compliance obligations.

Keywords: Romanian tax authorities; RO e-Transportation system; e-Invoice system

1. Introduction

The Ministry of Development, Public Works and Administration ensures the technical coordination of the ministries in the process of decentralization, in accordance with the action plan of the General Strategy of Decentralization (SGD) approved by GD no. 229/2017. The general decentralization strategy mainly aims at analyzing the opportunity of the transfer of powers from the central public administration authorities to the local public administration authorities and drawing the directions of action at the level of each ministry involved in the decentralization process, according to the applicable legal framework (Delcamp & Loughlin, 2003, p. 13).

To be able to follow the way things unfolded regarding the consolidation and decentralization of the capacity of central and local public authorities, we refer to a period prior to the present one, which allowed the implementation of the new decentralization strategy (Iorgovan, 2005, p. 251).

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2. Body of Paper

The strategy for the consolidation of public administration 2014-2020 - was approved by GD 909/2014. It is a strategic document with the role of facilitating the identification, planning, management, monitoring and evaluation of development priorities at the level of the public administration in Romania, in the given period. It aimed at streamlining administrative-territorial units and reducing development gaps, strengthening the capacity of central and local public authorities, strengthening the decision-making process and increasing the quality of regulations and, as a final objective, increasing the quality of public services and access to them. The measures regarding public administration personnel in this document are detailed, supplemented as necessary, by two other strategic documents, respectively: the Strategy for the development of the public function 2016-2020 - approved by GD 525/2016 and the Strategy for professional training for the public administration 2016-2020 - approved by HG 650/2016 (Delcamp, 1990, p. 8; Delcamp & Loughlin, 2003, p. 13).

The MDLPA, through the General Directorate of Public Administration, monitors and supports the implementation of the measures under the responsibility of the MDLPA within these strategic documents, collaborating for this purpose with the other structures within the MDLPA, as well as with the National Agency of Public Servants and the National Institute of Administration (Tofan, 2003, p. 149).

The integrated plan for the simplification of administrative procedures applicable to citizens establishes the implementation framework for the realization of the main elements of the vision provided for in SCAP 2014-2020 regarding the orientation of the public administration towards the beneficiaries of public services. Simplification efforts aim to ensure an integrated approach from a legislative, organizational and IT systems perspective, in line with efforts at European level, so that the administration will progressively eliminate unnecessary administrative barriers, both through coherent e-government solutions and likely to simplify the interaction with citizens unfamiliar with information technology until the moment of the generalization of electronic services (Stancu, 21-23 Nov 2013).

The MDLPA is responsible for monitoring and evaluating the implementation of the Integrated Plan for Simplifying Administrative Procedures Applicable to Citizens.

The action plan for the phased implementation of quality management in public authorities and institutions is an expected result of the SCAP 2014 - 2020 and, according to it, actions for the development and sustainable use of management were financed from the Administrative Capacity Operational Program 2014 - 2020 quality in public administration in Romania. It aimed at ensuring and organizing the institutional human resources necessary for the sustainable implementation of quality management, the implementation, in the period 2016 - 2020, of unitary quality management systems applicable to public administration - the ISO 9001 standard and the Common Assessment Framework - CAF, especially by a series of public authorities and institutions whose administrative capacity development is considered a priority in Romania's Partnership Agreement with the European Commission for the period 2014-2020, as well as the development of actions to promote standards and quality management tools by central public authorities and specific training/training for the implementation of the quality management system/tool (Sararu, 2022, p. 122).

MDLPA was responsible for monitoring and evaluating the implementation of the Action Plan for the phased implementation of quality management in public authorities and institutions.

For thematic objective 11 “Consolidation of institutional capacity and an efficient public administration”, the European Commission established the ex-ante conditionality “The existence of a strategic framework for the improving the administrative efficiency of the member states, including

public administration reform”, which must meet a series of criteria, the acceptance of payments made from the Administrative Capacity Operational Program 2014-2020 being conditioned by the fulfillment of all criteria by the end of 2016 (Negruț & Stancu, 2012, pp. 118-125).

This integrated plan for the simplification of administrative procedures applicable to citizens was developed in the context of fulfilling, for the citizen segment, the criterion “Integrated actions to simplify and rationalize administrative procedures” of the ex-ante conditionality, the sub-criterion “Existence of integrated actions to simplify and rationalize administrative procedures, including e-government solutions” and contribute to the achievement of the objectives assumed by the Strategy for the consolidation of public administration 2014-2020 (SCAP 2014-2020).

Considering the fact that the simplification of administrative procedures must be achieved both through the prism of measures to simplify the normative acts that regulate the processes carried out at the level of authorities and public administrations, as well as through the prism of applicable computerization solutions, the correlation of the integrated plan for the simplification of administrative procedures applicable to citizens was sought with the provisions of the Strategy regarding better regulation 2014-2020 and the National Strategy regarding the Digital Agenda for Romania 2020.

The process of developing the integrated plan was based on the conclusions of the Analysis of the needs and objectives of simplification and rationalization of administrative procedures for citizens, carried out by the Ministry of Regional Development and Public Administration through the Directorate for Public Administration Reform (DRAP) and the Directorate for the Development of Administrative Capacity (DDCA) within the project “Support for the operation of the AM PO DCA and for the preparation of the next programming exercise”, the contributions of the thematic working group “Debureaucratization and simplification” established within the National Committee for coordinating the implementation of the Strategy for the consolidation of public administration 2014-2020 (CNCISCAP) and of the institutions responsible for managing the priority areas/services identified in the analysis (Menzel & White, 2011, pp. 124-126).

The analysis of the needs and objectives of simplifying and rationalizing administrative procedures for citizens considered 8 areas of analysis: citizen rights and obligations, means of transport, real estate, work and social benefits, health, family, education, and personal records, within in each field, a series of services/life events being identified and analyzed. All the life events included in the National Strategy regarding the Digital Agenda for Romania 2020 and more recently 2022 aimed at citizens were addressed, as well as a series of other services considered necessary to be simplified (54 services in total), to provide an overall picture of the prospects of simplification for citizens at the level of the entire public administration and not only at the IT component.

The 54 public services - evaluated through pre-established criteria were classified into four levels of priority, namely “very high”, “high”, “moderate” and “low”.

Seen from the perspective of the eight predefined fields, the results were not homogeneous, the public services included in a certain field obtaining different qualifications. Therefore, it was considered that the ranking of simplification priorities should be extended from domains to the 54 public services for the citizen, because targeted interventions have a higher cost-effectiveness potential.

Considering the four levels of priority mentioned above, only two of them are relevant for future major simplification measures, respectively “very high” and “high”, the targeted services having a high impact on the citizen, either from the perspective of the area of beneficiaries, either from the perspective of frequency, or by the fact that they represent “nodes”/references for other services.

Several seven services fall under the highest priority level, namely issuing identity documents, building a building - mainly, obtaining a building permit, selling/buying a vehicle, registering a vehicle,

the purchase of a property, fiscal obligations and other taxes to the local budget and the state budget, non-fiscal obligations. They have in common several determining factors, which decisively influenced the assigned score, namely:

- the costs generated for citizens - especially building permits and the purchase of a building, purchases and car registrations.
- the complexity of the procedure - especially building permits and the purchase of a building, car purchases and registrations, fiscal obligations and fiscal.
- the relationship with other services proposed for downstream or upstream simplification - identity documents, fiscal and non-fiscal obligations, car registrations.
- the role of reference for other services and interactions of citizens with public institutions - all seven “very high” priority services.
- the high annual number of beneficiaries - especially identity documents and fiscal obligations.

Within the high priority level, services provided in the social field are distinguished, namely social assistance benefits, pensions, unemployment benefits, the rights of people with disabilities. Along with these, there are services related to those of the priority level, namely civil status/personal records, real estate, and car transactions, as well as services related to adoptions, immigration and obtaining citizenship.

The services included in the other levels of moderate and low priority. does not present great relevance for future major simplification measures, because, as the case may be: they consider services for which the procedures have reached a level of simplification considered appropriate (e.g. registration at the library, registration at the family doctor, obtaining the European insurance card social health); simplification measures are mainly in the area of competence of some private operators, such as minor road accidents; the area of beneficiaries is restricted to a specific segment, such as marriage dissolution; the aspects that need to be simplified primarily concern sections of the procedures that themselves constitute services under the responsibility of other institutions, such as social housing.

The integrated plan for the simplification of administrative procedures applicable to citizens intends to draw the implementation framework for the realization of the main elements of vision provided in SCAP 2014-2020 regarding the orientation of the public administration towards the beneficiaries of public services.

In this sense, the simplification of administrative procedures was approached as a process implemented by public institutions for the benefit of users - citizens, economic operators, or other public institutions, with the aim of facilitating access to public services and compliance with the regulations in force.

The conception of the simplification measures had in mind a close connection with the processes and resources of the public institutions involved, the simplification of administrative procedures not being approached as a goal, but as an opportunity to facilitate both the users' approach and the functioning of the institutions.

At the same time, the simplification measures must ensure an integrated approach from a legislative, organizational and IT systems perspective, in accordance with the measures at the European level, so that the administration will progressively eliminate unnecessary administrative barriers, both through coherent e-government solutions, anchored in the national and European regulatory framework, as well

as through solutions to simplify the interaction with citizens unfamiliar with information technology until the moment of the generalization of electronic services.

For this, it is extremely important the intelligent use by the public authorities of the available information by applying the principle of “one-time” data registration, whereby the necessary information from citizens is collected only once, provided that the data and the protection requirements of private life to be fulfilled, as well as the generalization of the acceptance and issuance by public authorities of documents in electronic format.

In this context, the objectives of the approach to simplify the administrative procedures applicable to citizens are:

- saving users' resources for accessing services (financial, time, informational, comfort, etc.).
- achieving significant training effects in other areas of interaction with citizens.
- relieving public institutions of resources involved in the interaction with citizens in terms of time, informational, material, financial, correspondence, etc.

Considering the four priority levels identified - very high, high, moderate, and low, the integrated plan for simplifying administrative procedures mainly targets public services with very high and high priority levels, those with moderate and low priority levels being viewed from the perspective of association, direct or indirect, with high priority services and possible synergies with them in future simplification projects. Also, considering the inter-relationships between the priority public services for the citizen, as well as the need for projects of national scope, with systemic impact, the integrated plan seeks to group several services, thus so that the simplification measures at the central level are correlated and complementary and consider the driving effects that some public services can have on others or on the entire public administration in Romania. At the same time, the steps at the central level must be supported by the support of the local level for proper transposition and implementation.

As a generally valid approach, initiatives to simplify priority public services aim to place the citizen/life event at the center and not the providing institution, to integrate as much as possible all the processes related to a service/life event and to guarantee the security of the information collected and/ or processed.

At the same time, any simplification project must consider the reduction of the burden for users (front-office), simultaneously with the adaptation and simplification of support functions and processes (back-office), being doubled by an analysis of the system and, where appropriate, of a rethinking/adjustment of it.

This integrated plan for the simplification of administrative procedures applicable to citizens establishes the main areas of intervention to simplify administrative procedures for citizens, highlighting, at the same time, concrete simplification measures.

These aspects will contribute to the common vision that all public institutions should have regarding the citizen-administration relationship:

- the documents and information held by the public administration will no longer be requested from the citizen to resolve his requests but will be taken directly from the public institutions that issued and manage them.
- physical interaction and interaction in the electronic environment will be the ways in which the citizen will be able to communicate with the public administration at all levels, depending on his options.

• town halls will become single physical contact points that will facilitate the citizen's access to most of the services offered by the public administration at the local and central level in an electronic environment.

Starting from the conclusions of the Analysis of the needs and objectives for the simplification and rationalization of administrative procedures for citizens, eight areas of intervention were identified to simplify administrative procedures for citizens, the first five of which, due to their specificity and complexity, also highlighted a series of sub- domains.

Concrete simplification interventions can target either the field of intervention, or the sub-fields within it, depending on the option of the responsible institution, based on the analysis of the following factors:

- the complexity of the field of intervention.
- the degree of correlation and inter-relationship of the sub-domains within the domain of intervention.
- the administrative capacity of the responsible institution and/or the responsible institutions
- subordinated/coordinated/under its authority.
- the need for correlation with other previous or ongoing interventions.

At the same time, considering the inter-relationships between fields, integrated/correlated interventions at the level of several fields or sub-fields within them are not excluded.

It is recommended that the concrete simplification interventions be carried out based on detailed analyzes of intervention domains/sub-domains, which capture the correlations and interrelations with other domains/sub-domains and the impact on them.

Correlative to the main areas of intervention to simplify administrative procedures for citizens, several simplification measures have been identified, with horizontal impact, which must be implemented with priority. Their impact exceeds the respective sector of activity, having training effects at the level of the entire public administration in Romania. In certain situations, the simplification of these services is a sine-qua-non condition for similar measures in other sectors.

Since administrative simplification is a long-term process, especially in the case of initiatives that involve investments in infrastructure (IT&C, real estate, etc.), to meet users' expectations, a series of interventions that can be implemented immediately and that generate a visible impact are needed.

Depending on the impact area of the interventions and their nature, the concrete simplification measures may target system-type measures, front-office-type measures, and back-office-type measures.

The system-type measures consider approaches of a systemic scale, which may involve, on the one hand, the rethinking of the entire system of providing a service or a package of inter-related services in order to eliminate redundancies, stages/procedures/opinions/documents /taxes that are not necessarily necessary, including from an international perspective operability, as well as, on the other hand, the creation of transversal mechanisms/tools, which can create a general framework for several services.

The front-office measures are aimed at facilitating the citizen's interaction with the public administration, to obtain public services with minimal consumption of resources (time, informational, financial, material, etc.) from the citizen.

The back-office measures are aimed at the development of support facilities for the public administration, which indirectly contribute to the simplification of administrative procedures for citizens by optimizing internal processes and creating tools/mechanisms likely to contribute to the reduction of internal times (Rivero & Waline, 1996, p. 318 et seq.)

The transformations that took place in the last year in economic activity, in the context of the COVID-19 pandemic, are, in most cases, irreversible, but also beneficial for the business environment. The uncertainty generated by the evolution of the pandemic and the concern of employers towards the health of employees have made flexible working hours, including remote work, a viable solution for many companies. However, there are still many unclear aspects, at least in human resources and payroll, that need to be clarified, considering that remote work tends to become the norm in the medium and long term for many companies (Becet, 1992, p. 23).

To avoid certain risks that may arise from the improper application of procedures in the case of remote work, an organization must ensure that it correctly understands the legal, tax, payroll, and human resources effects that such a relationship entails. In addition, any entity needs to determine what types of processes need to be defined to handle future challenges and ensure that the strategy it follows is agile enough to capitalize on emerging opportunities and ensure future recovery and growth (Delpéré, 2002, p. 77; Bodiguel, 1994, p. 15).

After the outbreak of the pandemic, companies had to change the way they organize processes and manage their activities, especially by implementing digital and technological solutions that allow operation at the highest possible parameters. All this required unforeseen investments in money, time, know-how and other resources, but the resulting transformations certainly lead to more efficient processes and thus enable real-time responses to internal needs and requests from on the part of employees, but also externally, on the part of customers and all collaborators and business partners.

The trend is also valid in the field of human resources, more so since, with the increasing shift to remote work, the need for optimization, de-bureaucratization, through digitization and technology increases, so that time-consuming operations can be replaced and resources with automated processes. Many companies turn to the implementation of integrated processes, applications, and platforms, easy to access and use, which help in the effective management of human resources.

In the sphere of payroll, one of the main advantages of digitization is represented by the reduction of document processing time by using automated self-service applications. Thus, with a few clicks, an employee can obtain or transmit the information or document he needs. Other advantages include the ability to use certain IT systems or robots (RPA) to minimize manual data processing and, implicitly, the risk of errors occurring during information processing.

At the same time, digitization can eliminate certain redundant, repetitive activities, and the employees involved in such operations can be oriented towards creative and innovative activities, to bring real added value through the work they do. In addition, the simplifications brought about by digitization can help to balance the balance between career and personal life (Bodiguel, 1994, p. 15; Vrabie & Bălan, 2004, p. 214).

Even the salary benefits plan must be adapted to work in the virtual environment. So, the advantages of digitization are obvious, but there are also risks. Human resources specialists, together with company management, must redesign their strategy, roles, activities, and structure, so that employees do not feel the absence of direct interaction and ensure a work environment and organizational culture based on solid values and principles (Vida, 1994, p. 86 et seq.; McKinney & Howard, 1998, p. 62).

Employers are also required to implement clearly defined technical systems, procedures, and internal policies regarding remote working to prevent legal or organizational inconsistencies in the employee's work schedule them. In addition, compliance issues related to the fact that the workspace has moved from the corporate perimeter to the employee's personal space must be considered. At the same time, there is a risk that the monthly attendances will be recorded incorrectly or not in accordance with reality

or that efficiency problems will occur (periods of inactivity) because of some difficulties in accessing the internal systems, if they are non-performing or not adapted to current requirements. Finally, there may be inconsistencies related to the flow of transmission/reception of documents required in human resources and for salary calculation (medical certificates, certificates requested by banking institutions in original, etc.), but also difficulties generated by the mobility of employees and the possibility to work remotely from outside the country.

Another challenge currently faced by companies, respectively human resources departments, is the adaptation of the benefits plan and policy to work in the virtual environment. Until recently, many companies ensured through the benefits plan the settlement of employees' transportation to and from the workplace, but with the transition to working from home, the question arises whether this incentive can still be granted under the premise of the same tax treatment. Moreover, the benefits recently introduced in the legislation, such as the facilities for the early education of employees' children, the settlement of no more than 80 euro per month for employees who work telework and others similar, must be analyzed and substantiated from a fiscal perspective before being included in the salary package (Bălan, 2002, p. 48; Popa, 1999, p. 189).

In conclusion, the future of HR activity will be shaped by digital transformation and, because the structure of the workforce is also changing, digitization and automation are becoming essential components in the management of labor relations. But to ensure full success in this regard, it is equally important that HR and payroll professionals receive training and support from decision makers in implementing the necessary changes (Spiliotopoulos & Makrydemtres, 2001, p. 48).

The role of human resources is fundamental for the efficient functioning of any organization.

Along with the other categories of resources necessary for the implementation of any project or the performance of any activities both in the public and in the private domain, human resources represent a component without which the foreseen target cannot be reached, with the “sine qua non” observance of the principles basic of management.

In the current conditions of global recession, in which efficiency very often implies being at least at the level of the profitability threshold, or ensuring the functionality of any public entity, the strategic and systemic approach to human resources management is required as a condition for ensuring the survival of the organization.

For this, the watchword is only one: performance.

But the real performance must be obtained, quantified, popularized, and integrated into the culture of each organization, so that it becomes an individual strategic objective of each employee, worker or official (Manda, 2001, p. 427; Popescu, 1999, pp. 38, 59).

Without just and maybe, beyond the politicians' approaches, the own policies of the entities in which the professional performance is the element constantly considered by the managers, generate really efficiency, effectiveness and/or functionality. I personally think that in a world that is permanently in a fierce competition, performance means ensuring products or services of total quality, with a minimum consumption of resources. This is one of the keys to efficiency (Sararu, 2022, p. 122).

Starting from the necessity of the existence at the level of authorities and public institutions of a high-performance management of human resources - civil servants or staff employed based on individual employment contracts, it can be stated that now in Romania a strategic, integrated, and dynamic enough to cope with changes and the accelerated pace of reform in the field of public administration (Menzel & White, 2011, pp. 124-126).

This is why strengthening the administrative capacity of public authorities and institutions, through regulatory, planning and coordination activity, especially in the field of management of the position and civil servants, in order to align the Romanian administrative system with European legal institutions, is a priority, among the expected effects we anticipate a better planning of the quality of public and administrative services, by establishing policies, procedures, actions, finally the system that allows satisfying the needs and expectations of citizens (Schwarze, 1996, p. 801).

In this sense, the government's strategic guidelines give priority to the realization of a management of human resources (especially of the position and of civil servants) based on coherent and sustainable strategy, of the principle of professionalization and specialization of the public function, as well as of the standardization of recruitment procedures on legal bases, ensuring at the same time the achievement of other objectives such as increasing the responsibility, integrity and professional impartiality of civil servants or the fundamental change of the relationship between the citizen and the administration in the sense of increasing the degree of satisfaction of the latter's interest (Delcamp & Loughlin, 2003, p. 13).

Referring to civil servants, we can state that only after 9 years since the Revolution of December 1989, Law no. 188 of 1999 regarding the Statute of Civil Servants, a law which has undergone several additions and changes to date due to the need to continuously adapt Romanian legislation to the Community acquis. We remind here: Law no. 161/2003 regarding some measures to ensure transparency in the exercise of public functions, public dignities and in the business environment, the prevention and sanctioning of corruption, as well as a multitude of other laws, which required, to integrate the amendments and additions, the republishing of the Law no. 188/1999 for the first time on 22.03.2004 (Kund, 2005, pp. 40, 55). Later, a new republication was required on 29.05.2007, to integrate other changes and additions, on which occasion a new renumbering of the articles was carried out. A series of other changes and additions followed later. The legal framework regarding the regulation of the activities and relations in which the function and the public servant is present in Romania, was improved, apart from the Statute of the public servant, by several laws, among which we must mention: Law no. 215 of 23.04.2001 regarding local public administration, also republished on 20.02.2007, Law no. 544 of 12.10.2001 regarding free access to information of public interest, Law no. 52 of 21.01.2003 regarding transparent decision-making in the public administration, Law no. 7 of February 18, 2004 regarding the Code of Conduct of Civil Servants, Law no. 571 of 14.12.2004 regarding the protection of personnel from public authorities, public institutions and other units that report violations of the law, Law no. 452 of 01.11.2004 for the approval of the Government Emergency Ordinance no. 56/2004 regarding the creation of the special status of the civil servant called public manager as well as Law no. 554 of 02.12.2004 of the administrative litigation amended and republished (Hai Ibrahim & Nawi, 2007, pp. 245-267).

Among the normative acts directly regulating the organization and career development of civil servants, it is necessary to mention Government Decision no. 611/04.06.2008 regarding the approval of the Norms regarding the organization and career development of civil servants.

3. Conclusions

In the adaptation process of the Romanian legislation in the field of the position and the civil servant, because of the integration of our country into the European Union, the adoption and implementation of the administrative values that define the European administrative space (among which we mention transparency, predictability, responsibility, adaptability, efficiency, and effectiveness). Thus, an answer was tried in this way, to the requirements for deep reform of the local public administration, which must

be oriented towards increasing the degree of satisfaction of the citizen's interest, towards efficiency, effectiveness, functionality.

Of course, there is still a lot to be done in the field of adaptation to European standards in the field of the position and civil servant, and the expectations of most civil servants in Romania are high.

Modernization of the management of human resources within the public administration, continuous training of civil servants, development of a body of public managers

professionals, the adoption of a salary system specific to public servants with alternative motivational tools, the provision of a public function management system that ensures recruitment, promotion based on merit and competence, as well as the appropriate evaluation of the performances of public servants, are just some of the strategic objectives of the Government, established in order to modernize and adapt the public administration in Romania, in order to approach as quickly as possible the standards and operational results of the public sector and public administration in the countries of the European Union.

One thing is certain: without a professionally well-trained human resource, one cannot talk about performance in public administration, nor about efficiency. Investment in human resources is, for every organization, really a capital investment, because people are the most precious capital.

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