

Taxpayer Satisfaction in the Municipality Constanta and Its Perception of Integrity of Public Functionaries

Norina Popovici

"Ovidius" University of Constanta, Romania

norinapopovici@yahoo.com

Laurențiu-Mihai Tănase

The Bucharest University of Economic Studies, Romania

laurentiu.tanase95@yahoo.com

Abstract

The quality of services provided by the public system is an important part of managing the quality of life of a community's residents.

In this paper we aim to determine the degree of satisfaction of the taxpayer in the municipality of Constanta and its perception of the integrity of public officials. To achieve the research objectives we used a questionnaire with 14 questions that was completed by 118 respondents, tax payers in the city of Constanta. The questions refer both to aspects related to the assessment of the level of satisfaction of taxpayers with the local budget of the municipality of Constanta, and to the perception of citizens regarding the integrity of public officials within the Public Service of Taxes, Fees and other Revenues of the Local Budget of Constanta.

We hope that this research will contribute to the development and improvement of local public services for the benefit of citizens.

Key words: public services, integrity, ethics, taxpayer

J.E.L. classification: A13, H83

1. Introduction

A public service is any service designed to meet the specific needs of members of a community. Public services may be provided on behalf of or in the interests of the citizens of a country. These services include: fire brigade, police, ambulance, education, etc. Public services are subject to regulations which, for social and political reasons, differ from those applied to the economic sector.

Public resentment of public service providers is an ironically enduring feature of American democracy. Particularly in recent years, acute discontent with the organs of public administration - specifically politicians and the bureaucracy - has become a constant feature of public discourse and government administration. Citizens seem to take it for granted that, despite the best efforts of managers, "public administration bodies do not function well (Laurance *et al*, 2004, p.9).

In this context of mistrust, mistrust propagated to the citizen, public managers have complex responsibilities concerning the coordination of programs, projects and activities aimed at developing administrative capacity, promoting the decentralization of competences, and modernizing central and local public administration, with the aim of increasing the quality of administrative action and public services provided to the citizen.

2. Literature review

Public service, in the modern sense of the term, emerged in the early 20th century. The idea of public service thus responds to the fact that certain social activities must, depending on the nature of the objectives and interests pursued, be managed according to specific criteria and not subject to the rules of the market and the search for profit. This facilitates access for all to certain goods and services

and makes an important contribution to the economic, social, and cultural balance and cohesion of society (Dincă, 2013).

The classical definition, developed at the beginning of the 20th century, considers that public service is an activity of general interest provided only by a public person. Public service is the activity that the governed are obliged to perform in the interests of the governed (Duguit, 2018). In the interwar period, the idea of providing a public service through a private firm emerged. Public service is the activity of general interest provided by a private person with the prerogatives of public power under the control of the administration (de Laubodere, 1980).

So, the first condition is 'general interest'. But when we look at the activity of a private person, it is very difficult to distinguish where the general interest goes and where the private interest begins. The best distinction is between necessary activities and profitable activities: "public services have as their primary objective the public interest and not profit" (Chapus, 2010).

At present, by public service we mean the activity or set of activities of general and/or individual interest provided by a public institution or by bodies forming part of an administrative unit for the purpose of satisfying public needs.

In order to increase the quality of public services provided, most public organizations need better management methods, many of these needs being caused by increasing pressures from those who use their services and from those who fund the activities of these organizations (Tomescu, 2021).

At the heart of the key aspects of a service is the customer, and the satisfaction of customer requirements can only be ensured if there is a balance between the interactions between the strategy set by the organization's management, the systems established, and the employees (and other resources) involved in delivering the service (Emilian, 2001).

In order to align with European standards, public institutions in Romania must take important steps to improve their performance both in terms of quality of services offered to citizens, transparency, professionalism, and management. The latter constantly and decisively influences organizational performance and can lead the organization towards fairness and success or towards vulnerability, failure, corruption and criminality.

3. Research methodology

This paper aims to determine the satisfaction of the taxpayer in the municipality of Constanta and their perception of the integrity of public officials. We want to identify the extent to which the public institution under analysis meets taxpayers' expectations and to propose measures to remedy, if necessary, the problems reported by taxpayers.

We approached a theoretical, quantitative research, i.e., the collection and processing of primary data obtained through a questionnaire completed online by the participants. The questionnaire contains 14 questions and was completed by 118 participants, from both public and private sectors, with secondary or higher education, aged between 18 and 55.

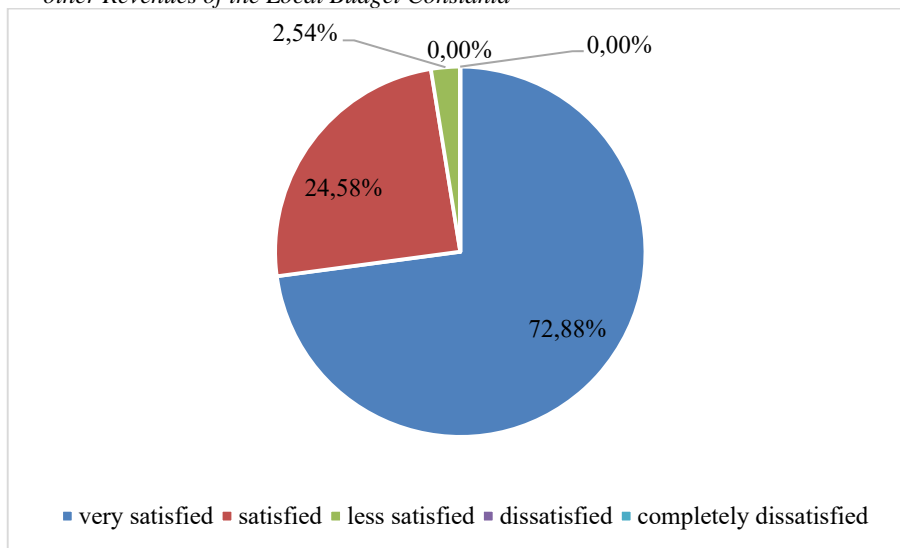
The conclusions of the paper were drawn by combining the information from the study of the literature in the field of public services with the processing of primary data from the responses to the questionnaire used as a research method.

4. Findings

In the following, we will present some of the results of the processing of the data collected through the questionnaire on the view of the Constantinian taxpayer on the services received, as well as on the officials providing these public services.

Most respondents are satisfied with the quality of services provided by the Public Service of Taxes, Fees and Other Revenues of the Local Budget of Constanta, as shown in the following figure:

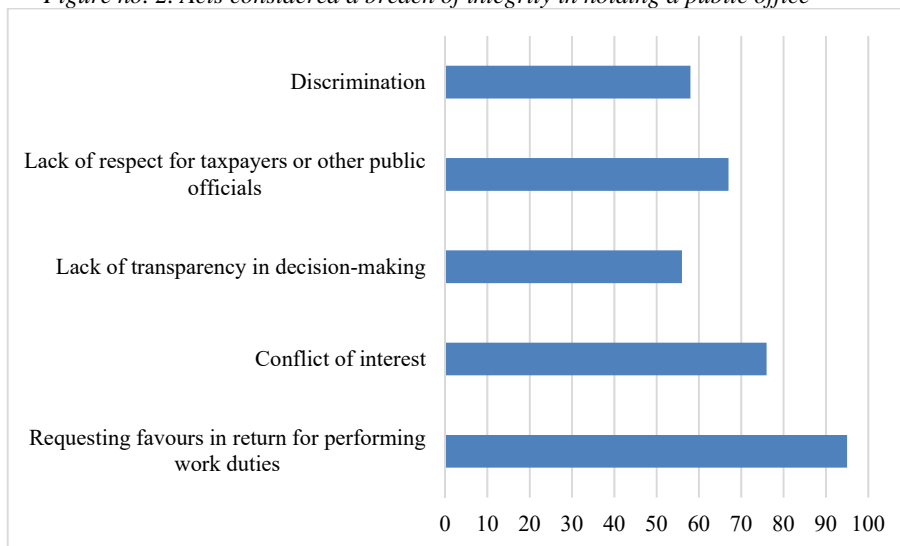
Figure no. 1. Degree of satisfaction with the services provided by the Public Service of Taxes, Fees and other Revenues of the Local Budget Constanta



Source: own processing

First, the act that characterizes a breach of integrity in the exercise of public office is the request for favors in exchange for the performance of work duties, followed by conflict of interest, disrespect towards taxpayers or other public officials, discrimination, and lack of transparency in the decision-making process.

Figure no. 2. Acts considered a breach of integrity in holding a public office



Source: own processing

Respondents rated on a scale of 1 (not at all) to 5 (very highly) the compliance of public officials with the following ethical principles contained in Table 1.

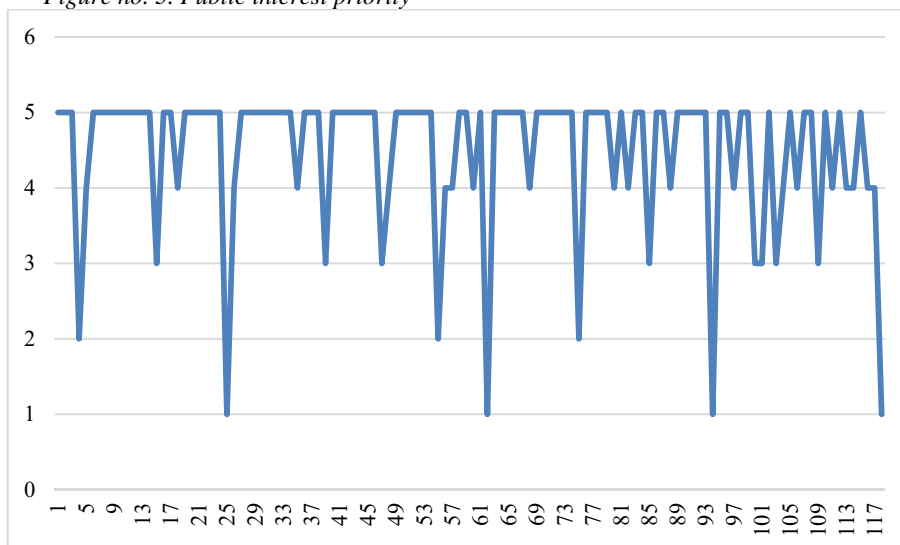
Table no. 1. Ethical principles

Ethical principle	Public interest priority	Equal treatment	Professionalism	Impartiality and independence	Moral integrity	Honesty and Fairness	Openness and transparency
Mean	4.48	4.73	4.76	4.77	4.75	4.77	4.67
Dispersion	0.97	0.61	0.63	0.60	0.70	0.64	0.70

Source: own processing

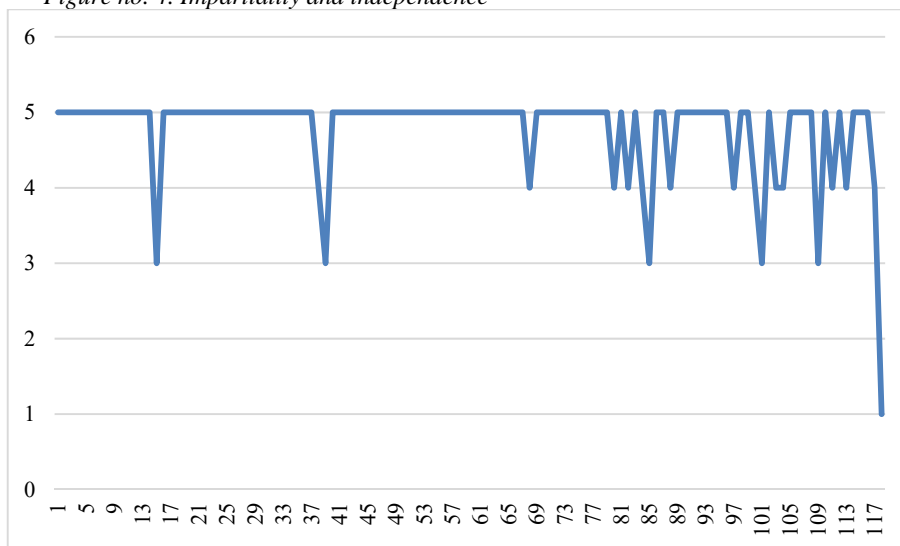
We observe that the averages have values between 4.48 and 4.77, the highest values being recorded for "Impartiality and independence" and "Honesty and Fairness" and the dispersions have values between 0.60 and 0.97. We can see that for the principle "Public interest priority" the respondents' opinions were very varied (see Figure 3). The most homogeneous answers are those concerning the principle "Impartiality and independence", as can be seen in Figure 4.

Figure no. 3. Public interest priority



Source: own processing

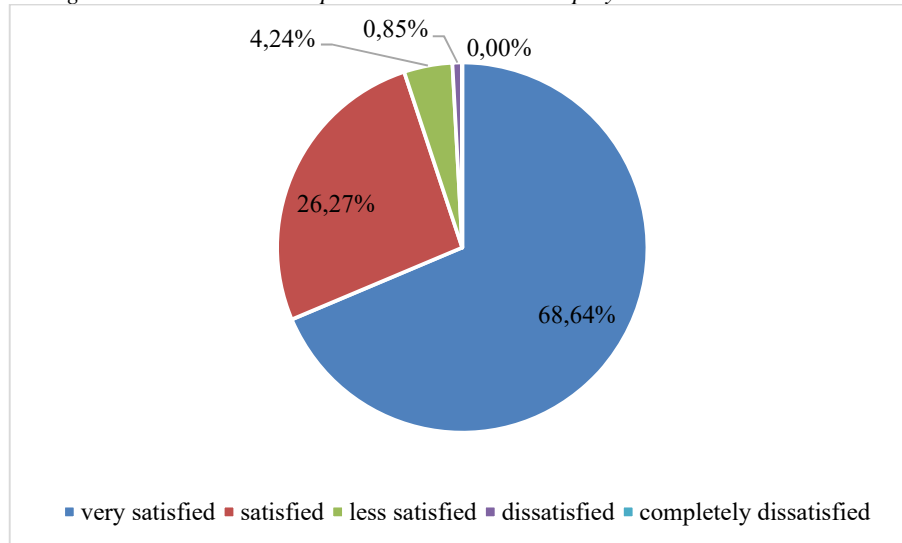
Figure no. 4. Impartiality and independence



Source: own processing

It is worth noting that out of the total of 118 participants in the survey, 81 answered that the level of confidence they have in the public officials of SPIT Constanta in terms of compliance with the rules of ethics specific to public administration is very satisfactory, 31 satisfactory, 5 less satisfactory, while 1 considers it unsatisfactory.

Figure no. 5. Trust level in public administration employees



Source: own processing

In general, the perception of Constanta citizens on the quality of public services provided by the Public Service of Taxes, Fees and Other Revenues of the Local Budget of Constanta is positive.

5. Conclusions

As we stated at the beginning of the article, our aim was to determine both the satisfaction of taxpayers with the local budget of the municipality of Constanta and their perception of the integrity of public officials within the Public Service of Taxes, Fees and other Revenues of the Local Budget of Constanta.

Thus, a total of 118 participants, of which 87 female respondents and 31 male respondents, aged between 18 and 55 years, with both higher and secondary education and coming from public, private and school/student backgrounds answered the questionnaire, resulting in the following:

- To the question "Do you prefer to use the services offered online or at the counters of the Public Service of Taxes, Fees and other Revenues of the Local Budget of Constanta?", 92 participants, i.e., 78%, answered that they prefer online services and 26, i.e., 22%, answered that they prefer the services offered at the counters.
- 105 participants considered the integrity of civil servants to be very important for the proper functioning of local public administration, 12 considered it important and 1 considered it not very important.
- When asked "Which of the following ethical values do you consider the most important for the proper functioning of public institutions?", most respondents, 95, considered integrity as the most important ethical value for the proper functioning of public institutions, 62 considered respect, 42 considered honesty and 11 considered courage as the most important ethical value for public officials.

As a conclusion, the positive results that emerge from the interpretation of the questionnaire responses represent the response of taxpayers to the efforts and involvement of the local public authority which, over the 20 years since its establishment, has provided taxpayers with high quality public services, aligned with the current trend in technology and in line with its mission and values.

5. References

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