

# MANAGEMENT PUBLIC – PERFORMANȚA ADMINISTRAȚIEI PUBLICE LOCALE MĂSURATĂ PRIN PRISMA GRADULUI DE ÎNCASARE A CREAȚELOR BUGETARE INSTITUTE

## PUBLIC MANAGEMENT – ASSESSING THE PERFORMANCE OF LOCAL PUBLIC ADMINISTRATION THROUGH THE LEVEL OF COLLECTION OF ESTABLISHED TAX RECEIVABLES

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**Abstract:** Establishing, and subsequently collecting the public receivables from taxpayers, natural and legal persons who have their domicile or registered office within a Territorial Administrative Unit such as a Commune, is the main managerial objective of the mayor and of his working apparatus. The reason for the existence of a local public authority is to collect tax obligations from citizens and to integrate them into all other sources of revenue received from secondary authorizing officers and from the consolidated state budget, in order to use them in accordance with the principles of efficiency, effectiveness, economy and ethics (the principle of the 4E), for the benefit of the local community which, through democratic elections, invested them with decision-making and executive power (according to GEO 57/2019- Administrative Code).

**Keywords:** public administration, tax obligations, forced executions, administrative performance, budgetary chapters